



Learners Today...

Leaders Tomorrow...

*Mustangs  
Forever!*

**Marble Falls ISD  
Regular Meeting**

**Monday, January 19, 2015  
6:00 PM**

**AGENDA OF REGULAR MEETING  
 MARBLE FALLS INDEPENDENT SCHOOL DISTRICT  
 BOARD OF TRUSTEES  
 MONDAY, JANUARY 19, 2015 – 6:00 PM  
 Marble Falls ISD Central Office Community Room**

Notice is hereby given that on January 19, 2015, the Board of Trustees of the Marble Falls Independent School District will hold a Regular meeting at 6:00 PM, at the Marble Falls ISD Central Office Community Room, 1800 Colt Circle, Marble Falls, TX 78654.

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

1. Call to Order  
 Presenter: Rick Edwards, President
2. Roll Call  
 Presenter: Rick Edwards, President
3. Invocation  
 Presenter: Lee Ann Johnson
4. Pledge to the Flags  
 Presenter: Karl Westerman
5. Special Recognitions
  - A. School Board Recognition Month  
 Presenter: Dr. Rob O'Connor
  - B. Superintendent Award- Highland Lakes Elementary  
 Presenter: Michael Pittard
  - C. Spotlight on Excellence- Spicewood Elementary  
 Presenter: Leslie Baty
  - D. Spotlight on Excellence- Regional Bus Driver of the Year  
 Presenter: George Hamilton
6. Citizen Comments
7. Public Hearing on 2013-2014 TAPR 4  
 Presenter: Melissa Fields
8. Consent Agenda
  - A. Approval of Minutes from December 15th Regular Board Meeting 15
  - B. Approval of Financial Report 19
  - C. Approval of Budget Amendment 43
  - D. Approval of Order of Election for the May 9, 2015 School Board Trustee Election 47  
 for Positions Designated as Place 5 and Place 6 and Place 7  
 Presenter: Allen Roberts
  - E. Policy Update 101, affecting (LOCAL) policies BE: Board Meetings with changes, 48  
 CH: Purchasing and Acquisition, DGBA: Personnel- Management Relations -  
 Employee Complaints/Grievances, EB: School Year, FFG: Student Welfare - Child  
 Abuse and Neglect, FMG: Student Activities - Travel, FNG: Student Rights and  
 Responsibilities - Student and Parent Complaints/Grievances and GF: Public  
 Complaints

9. Action Items
  - A. Discussion and Possible Approval of 2013-2014 Fiscal Year Financial Audit 243  
Presenter: West, Davis & Company
  - B. Review Potential Bond Refunding Program and Consider Adopting an Order 326  
Authorizing the Issuance of Refunding Bonds, Establishing the Parameters for the Refunding Program, and Delegating Authority to the Administration  
Presenter: Brian Grubbs
  - C. Discussion and Possible Approval of Time Warner as the Primary ISP 327  
Presenter: Robert Keith
10. Superintendent's Report
  - A. 2015-2016 Superintendent/Board Goals- First Draft 340  
Presenter: Dr. Rob O'Connor
11. Executive Session
  - A. Discussion of Superintendent's Evaluation, Contract Extension and Compensation (TX. Govt Code 551.074)
  - B. Discussion of Professional Personnel (TX. Govt Code 551.074)
12. Reconvene From Executive Session
13. Discussion and Possible Approval of Action Arising from Executive Session  
Presenter: Rob O'Connor
  - A. Discussion and Possible Approval of Superintendent's Evaluation, Contract Extension, and Compensation
  - B. Discussion and Possible Approval of Professional Personnel  
Presenter: Dr. Rob O'Connor
14. Adjourn

*If during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Texas Govt. Code, Chapter 551, Subchapters D and E. Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting.*

FOR THE BOARD OF TRUSTEES  
MARBLE FALLS INDEPENDENT SCHOOL

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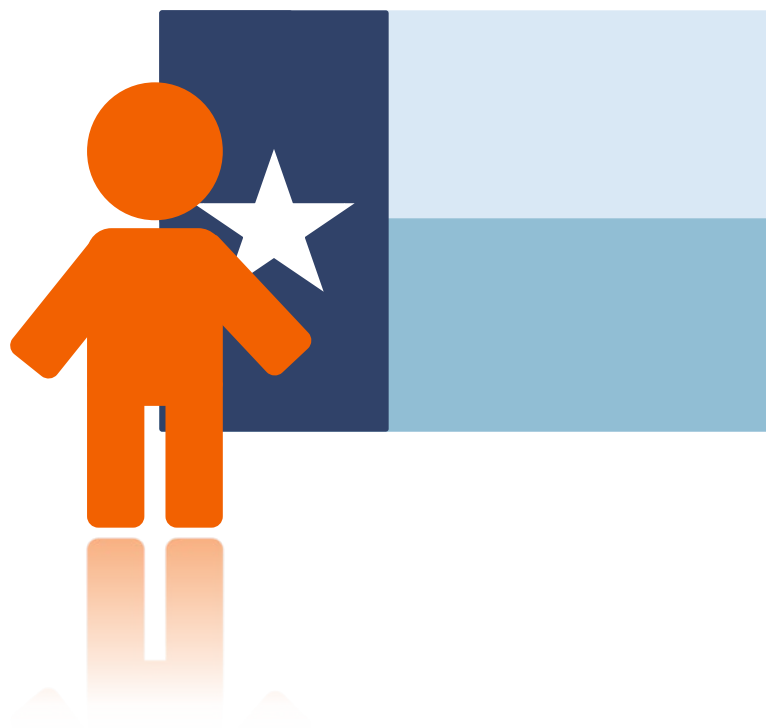
Rob O'Connor, Superintendent of Schools



# Texas Academic Performance Report (TAPR) 2013-14

Marble Falls ISD

4



# Accessing the TAPR Report



Home | District Locator | Index A-Z | Divisions | School Directory

SEARCH Administrators Teachers Funding Testing/Account Curriculum Reports News ARRA

## Performance Reporting

2012-13 Reports

AEIS Archive

### Texas Academic Performance Reports

The Texas Academic Performance Reports (TAPR) pull together a wide range of information on the performance of students in each school and district in Texas every year. Performance is shown disaggregated by student groups, including ethnicity and low income status. The reports also provide extensive information on school and district staff, programs, and student demographics.

From this website you can access TAPRs for every public school, district, or region of Texas.

[Texas Academic Performance Reports for 2012-13 are now available.](#)

The TAPRs were previously known as the Academic Excellence Indicator System (AEIS) Reports. Those reports were published from 1990-91 to 2011-12. They may be found at the [AEIS Archive](#).

1 <http://ritter.tea.state.tx.us/perfreport/tapr/index.html>

2 <http://mfisd.ss3.sharpschool.com>

3 Campus Libraries or Offices

Texas Education Agency  
1701 N. Congress Avenue  
Austin, Texas, 78701  
(512) 463-9734  
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Complaints  
Fraud Hotline  
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Where Our Money Goes  
Equal Educational Opportunity  
Governor's Committee on  
People with Disabilities

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# 2014 TAPR Content

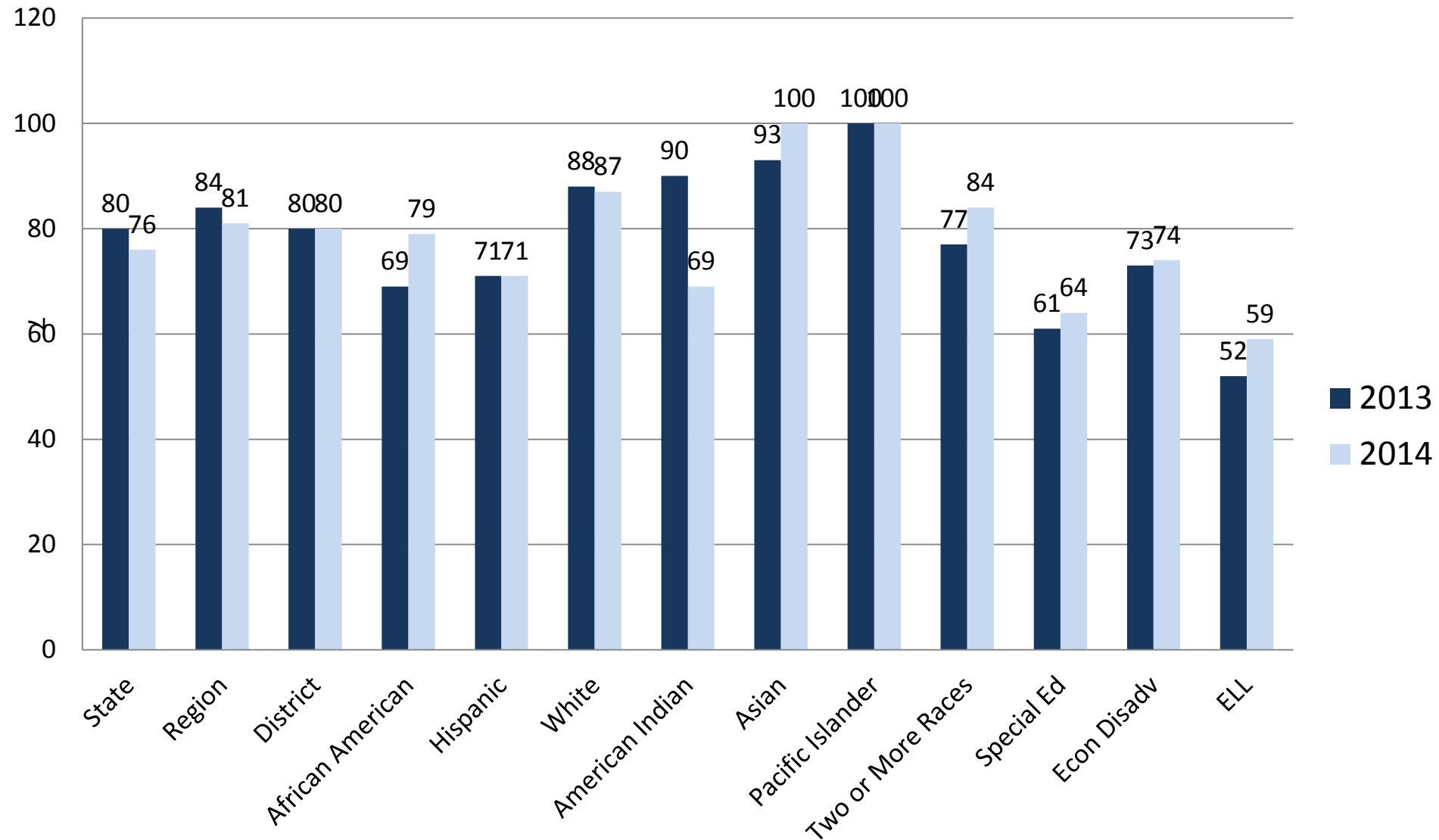
## District/Campus Performance

- STAAR Performance at Phase-in Level II or above
  - *Disaggregated by grade level, subject, and student group*
- Participation Rate
- Attendance Rate
- Annual Dropout Rates
- Graduation Rates
- College Readiness Indicators
- Student Information
  - *Demographics, Graduates, Retention Rates, Class Size*
- Staff Information
  - *Demographics, Experience, Salary Information*
- Programs
  - *Student Enrollment, Teachers by Program*
- Budget



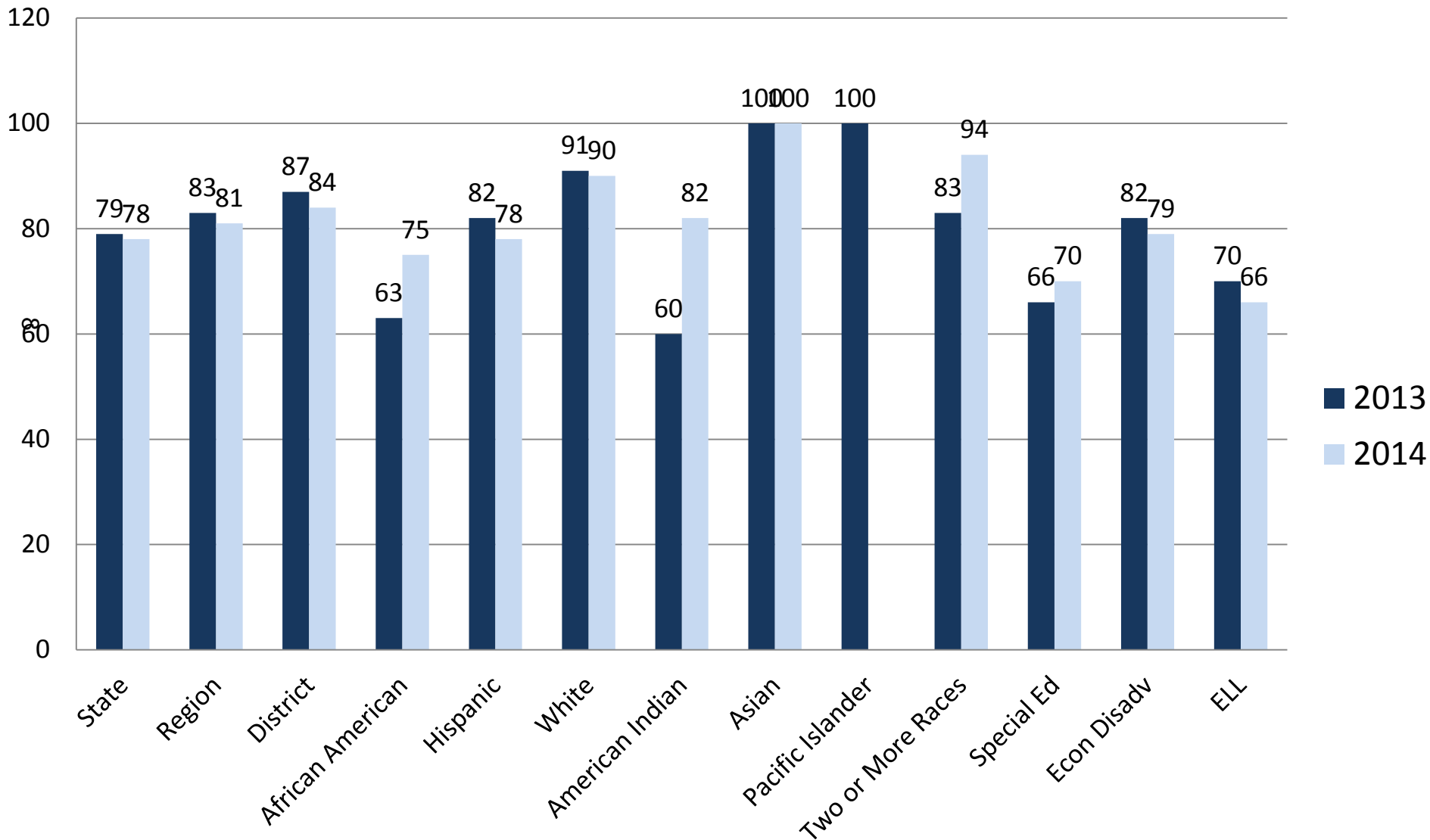
# 2014 STAAR District Reading Performance

STAAR Percent at Phase-in 1 Level II or Above - Reading (All Grades)



# 2014 STAAR District Math Performance

STAAR Percent at Phase-in 1 Level II or Above - Mathematics (All Grades)

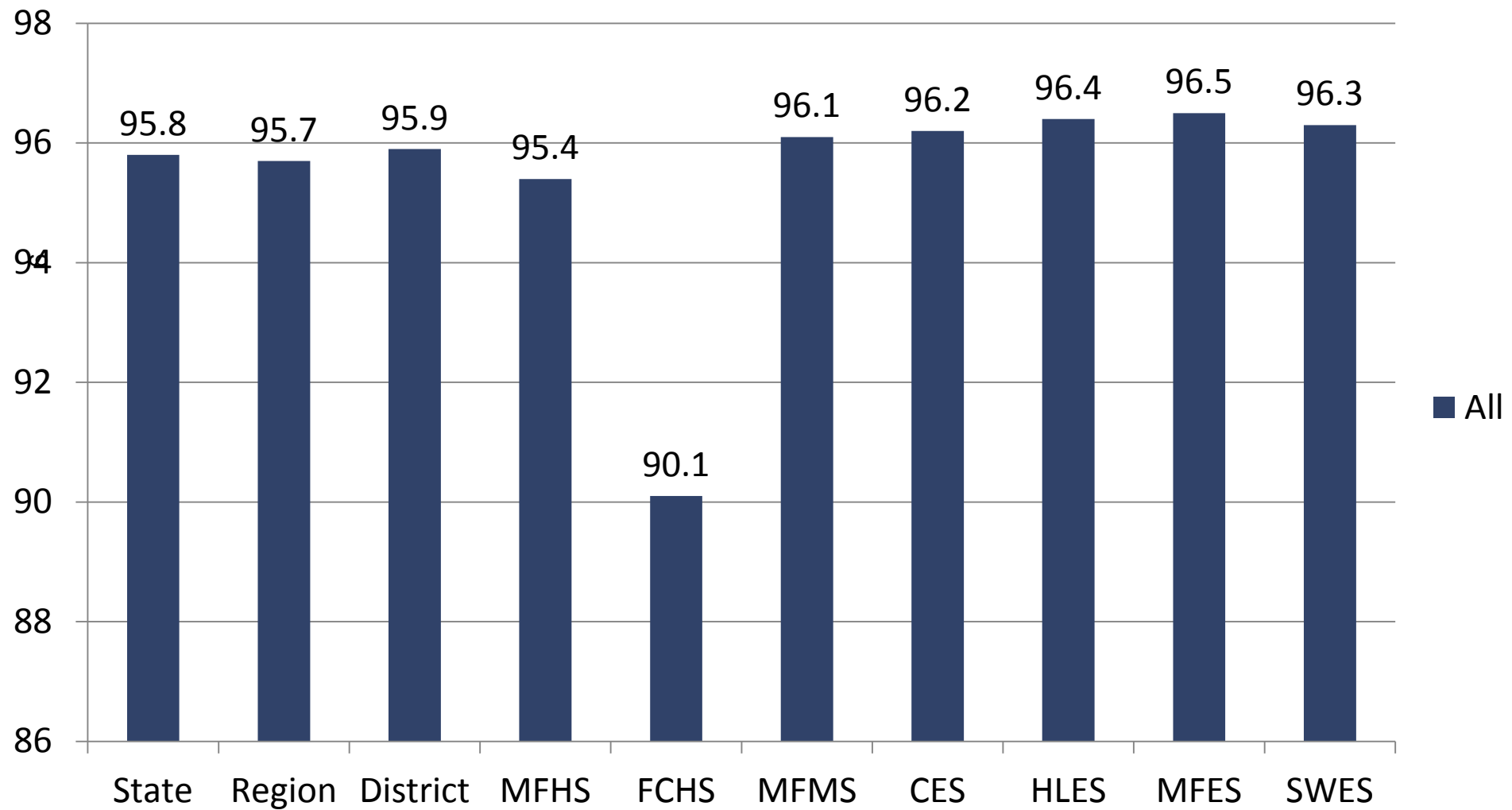




# 2014 Attendance

## 2012-2013 School Year

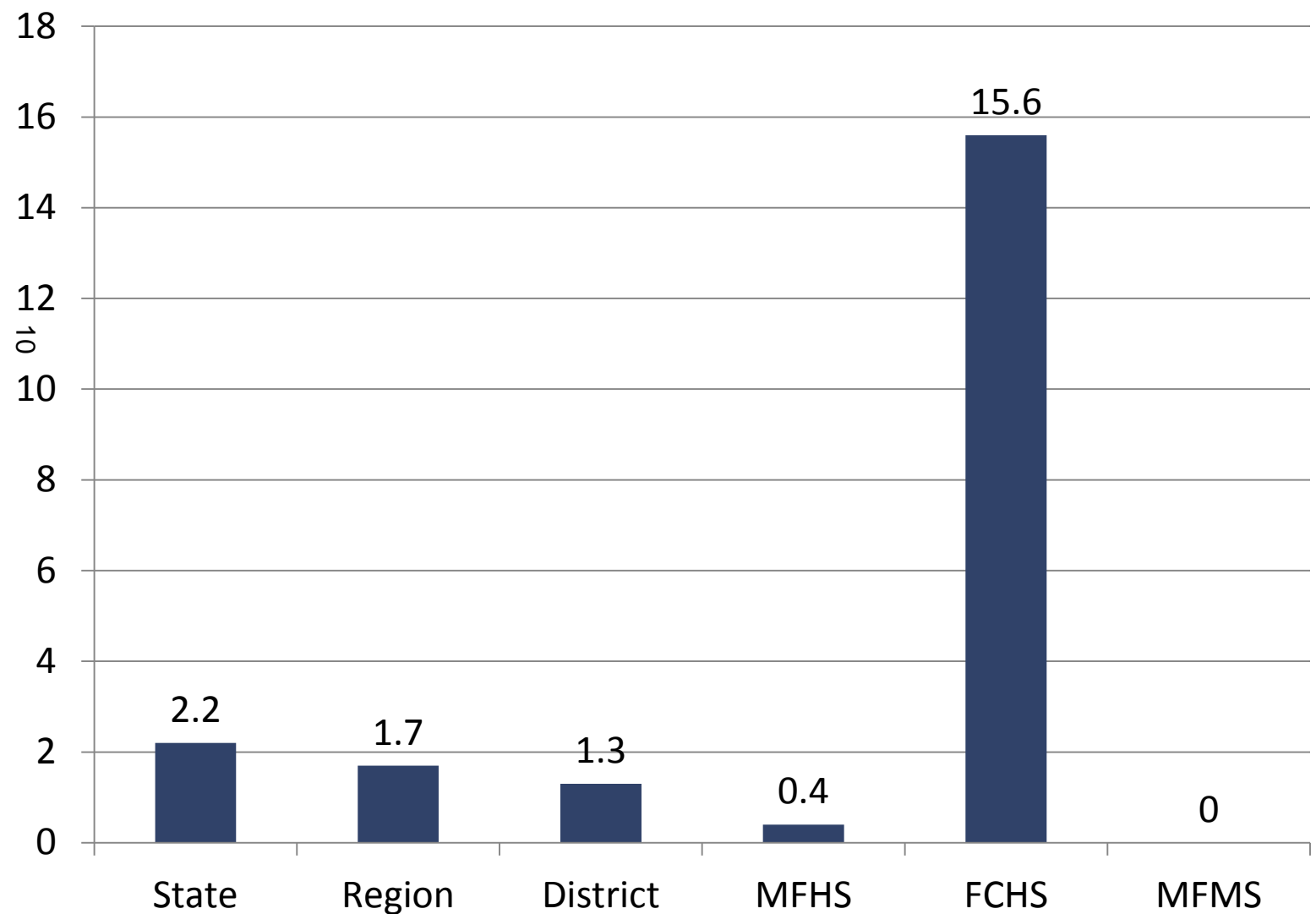
All





# 2014 Annual Dropout Rate (Grades 7-12)

## 2012-2013 School Year



**Report on Violent or Criminal Incidents  
Student Disciplinary Action Incident Counts by Reason Code  
2013-14 School Year**

Reason Code	Description	MFHS	FCHS	MFMS	CES	HLES	MFES	SWES	DISTRICT
		#	#	#	#	#	#	#	#
11	Used, exhibited, possessed firearm	0	0	0	0	0	0	0	0
12	Used, exhibited possessed illegal knife	0	0	0	0	0	0	0	0
13	Used, exhibited, possessed illegal club	0	0	0	0	0	0	0	0
14	Used, exhibited, possessed prohibited weapon	0	0	0	0	0	0	0	0
16	Arson	0	0	0	0	0	0	0	0
17	Murder, capital murder, criminal attempt to commit murder/capital murder	0	0	0	0	0	0	0	0
18	Indecency with a child	0	0	0	0	0	0	0	0
19	Aggravated kidnapping	0	0	0	0	0	0	0	0
29	Aggravated assault against school district employee/volunteer	0	0	0	0	0	0	0	0
30	Aggravated assault against non-employee/volunteer	0	0	0	0	0	0	0	0
31	Sexual assault/aggravated sexual assault against school district employee/volunteer	0	0	0	0	0	0	0	0
32	Sexual assault/aggravated sexual assault against non-employee/volunteer	0	0	0	0	0	0	0	0
36	Felony controlled substance violation	0	0	0	0	0	0	0	0
37	Felony alcohol violation	0	0	0	0	0	0	0	0
46	Aggravated robbery	0	0	0	0	0	0	0	0
47	Manslaughter	0	0	0	0	0	0	0	0
48	Criminally negligent homicide	0	0	0	0	0	0	0	0
<b>Total Incidents</b>		0	0	0	0	0	0	0	0
<b>Student Enrollment</b>		1,146	44	934	569	570	532	208	4,003
<b>Incident Rate</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.000%

Disciplinary Action Reason Codes 11, 12, 13, 14, 16, 17, 18, 19, 29, 30, 31, 32, 36, 37, 46, 47 and 48 are the Codes used by TEA in identifying a "Persistently Dangerous School" under No Child Left Behind.

*For information concerning school violence prevention and violence intervention policies that the district is using to protect students, please refer to the District's Student Code of Conduct and School Board Policies (both of which are available on the District's webpage and at all campuses and at the District's Central Administrative Offices).*



# High School Graduates from FY2012 Enrolled in Texas Public or Independent Higher Education in FY 2013

MFHS	Total Graduates	GPA for 1 <sup>st</sup> Year in Public Higher Education in Texas					
		< 2.0	2.0 – 2.49	2.5 – 2.99	3.0 – 3.49	> 3.5	Unknown
Four-Year Public University	61	12	14	10	15	9	1
Two-Year Public Colleges	40	7	9	5	6	7	6
Independent Colleges & Universities	5						
Not Trackable	7						
Not Found	91						
Total High School Graduates	204						

⇒



# High School Graduates from FY2012 Enrolled in Texas Public or Independent Higher Education in FY 2013

<b>FCHS</b>	<b>Total Graduates</b>	<b>GPA for 1<sup>st</sup> Year in Public Higher Education in Texas</b>					
		< 2.0	2.0 – 2.49	2.5 – 2.99	3.0 – 3.49	> 3.5	Unknown
Four-Year Public University	1						
Two-Year Public Colleges	3						
Independent Colleges & Universities	0						
Not Trackable	0						
Not Found	24						
<b>Total High School Graduates</b>	<b>28</b>						

31



For more information, please contact:

*Melissa Fields*

*Assessment and Accountability Coordinator*

*[mfields@mfisd.txed.net](mailto:mfields@mfisd.txed.net)*

*830.693.4357*

Marble Falls Independent School District  
Board Meeting Minutes  
December 15, 2014

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Rick Edwards, President, called the regular meeting to order at 5:00 p.m. at the Marble Falls ISD Administration Building. A quorum was present; notice of this meeting was posted in accordance with the Texas Open Meetings Act, Texas Government Code Chapter 551.

**Board Members Present:** Rick Edwards, Kevin Naumann, Mike Savage, Larry Berkman, Lee Ann Johnson, Kelly Fox and Karl Westerman

**Board Members Absent:** None

**Administrators Present:** Dr. Rob O'Connor, Superintendent, Allen Roberts, Wade Stanford, Brett Koch, Mike Haley, Leslie Baty, Phyllis Campbell, Eric Penrod, Lee Courville, Robert Keith, Mary Davidson, Michael Pittard, Melissa Fields, Manny Lunoff, Keith Powell, Bruce Peckover, Peggy Little, Lisa LeMon and Susan Maughan.

**Members of the Press:** None

**Executive Session**

At 5:05 p.m. the Board adjourned into executive session to discuss and review Board and Superintendent goals. TX Govt. Code Section 551.074

The Board reconvened from executive session at 6:05 p.m.

**Special Recognitions**

**Superintendent's Award**

Keith Powell, Colt Elementary Principal, recognized the following students from Colt Elementary for the outstanding character traits that they exemplify:

Emily Mata was described by her peers and teachers as a great friend, respectful, responsible and takes school seriously. Emily is smart, funny, and kind. Everything about her is awesome.

Dane Lackey was described by his classmates as really, really nice and super smart. Dane is funny and helps make the day go by faster. He respects his teachers and he likes reading.

Kelly Fox arrived at 6:13 p.m.

**Spotlight on Excellence**

Brett Koch, Marble Falls Middle School Principal, recognized two staff members for their excellence on his campus, Beatriz Arredondo and Beatriz Sanchez, for their dedication to the cleanliness of the middle school campus. Staff and students created a "Thank You" video for the two ladies.

Keith Powell, Colt Elementary Principal, introduced the following paraprofessionals on his campus for their dedication to the students and staff:

Mary Ratliff, Mary Uvalle, Jenny Beuershausen, Terry Layton, Dave Morgan, Freda Herrera, Sonia Marroquin, Abigail Perkins, Lori Pool, Yolanda Mata, Jo Ann Rodel, Brenda Rogers, Vicki Rogers, Diana Torrez and Veronica Rios

**AP Scholars**

Manny Lunoff, Principal, recognized the following students from Marble Falls High School:

**AP Scholars- Received a score of 3 or higher on 3 or more AP exams:**

Alexandra Allen                  Thomas Harvell-Degolier  
James Bryer                        Carolina Rivara  
Rebecca Dillard                  Aaron Steward  
Angelia Eller                      Zachary Taylor

**AP Scholar with Honors- Received an average score of at least 3.25 on all AP exams taken and scores of 3 or higher on 4 or more of these exams:**

Alexis Gomez  
Joshua Guenther  
Becky Phung

**AP Scholar with Distinction- Received an average score of 3.5 on all AP Exams taken and scores of 3 or higher on 5 or more of these exams:**

Jordan May  
Lauren Parten  
Sarah Stripling

**Citizen comments**

No citizens requested to speak.

**Consent Agenda**

Upon a motion by Karl Westerman, second by Kevin Naumann, the Board approved the following:

- Minutes from the November 17, 2014 Regular Meeting
- Financial Report
- 2015-2016 General Waivers recommended by DEIC
- Quarterly Investment Report

For: 7    Against: 0    Absent: 0

**Action Items**

**Discussion and Possible Action to Approve Technology Lease Agreement on Devices**

Wade Stanford, Assistant Superintendent, presented to the school board the lease agreement for the new technology.

Upon a motion by Lee Ann Johnson, second by Karl Westerman, the Board approved the recommendation to lease new technology devices that will accompany the first phase of the SPARK learning initiative.

For: 7    Against: 0    Absent: 0

**Discussion and Possible Action to Approve the CTE Bids for Audio/Visual Classroom**

Bruce Peckover, Director of CTE & Communications, explained that the project will be split into two stages. First stage will be the remodel and then stage two will be installing the audio visual equipment.

Upon a motion by Karl Westerman, second by Kevin Naumann, the Board approved Chaney-Cox Construction to oversee the \$552,468 project.

For: 7    Against: 0    Absent: 0

**Superintendent’s Report**

**Announcement of Continuing Education Hours**

Rick Edwards, Board President, announced the training credit hours status for each board member.

- Tier I: Rick Edwards, Kelly Fox, Kevin Naumann, Mike Savage, and Karl Westerman have satisfied the requirements of Tier I training. Lee Ann Johnson and Larry Berkman are working on obtaining additional hours.
- Tier II: All trustees have satisfied the requirements of the Tier II training.
- Tier III: Rick Edwards, Kelly Fox, and Kevin Naumann have satisfied the requirements of Tier III training. Larry Berkman, Lee Ann Johnson, Karl Westerman and Mike Savage are working on obtaining additional hours.

**City of Marble Falls Update**

Mike Hodge, Marble Falls City Manager, introduced himself to the board of trustees. Mr. Hodge told the board that in September the City adopted a new budget which included getting the water plant expanded and they are looking into expanding the waste water treatment plant as well. The new hospital is under construction and set to get the Certificate of Occupancy in April or May of 2015.

**Safety & Security Update**

Allen Roberts, Assistant Superintendent, updated the board on the security audit and the adjustments the school district has made to date. Mr. Roberts explained that each campus has at least 1 lockdown and tornado drill each semester and monthly fire drills. He also informed the board that all campuses, except the high school, have exterior door numberings that match the maps used by first responders. The Board of Trustees took a 5 minute recess.

**Executive Session**

At 7:58 p.m. the Board adjourned into executive session to discuss professional personnel and review Board and Superintendent Goals. TX Govt. Code Section 551.074 and Education Code 39.030(a)

The Board reconvened from executive session at 8:43 p.m.

**Adjournment:**

Hearing no objection, the Board adjourned at 8:43 p.m.

**Approved:**

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Rick Edwards, President

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Lee Ann Johnson, Secretary

**Marble Falls ISD**  
**Statement of Revenues and Expenditures - General Fund**  
**As of December 31, 2014**

33%	Of Fiscal Year	CURRENT YEAR				PRIOR YEAR		
		BUDGET	YTD ACTIVITY	BALANCE	% OF BUDGET	BUDGET	YTD ACTIVITY	% OF FINAL BUDGET
<b>REVENUES</b>								
5710	LOCAL TAX REVENUES	\$ 32,184,031	\$ 12,933,501	\$ 19,250,530	40.19%	\$ 31,319,212	\$ 14,932,997	47.68%
57XX	OTHER LOCAL REVENUES	\$ 325,902	\$ 1,396,624	\$ (1,070,722)	428.54%	\$ 328,000	\$ 135,955	41.45%
58XX	STATE PROG. REVENUES	\$ 4,146,097	\$ 2,675,907	\$ 1,470,190	64.54%	\$ 4,401,258	\$ 1,387,339	31.52%
5900	FEDERAL REVENUE	\$ 590,000	\$ 608,631	\$ (18,631)	103.16%	\$ 490,000	\$ 515,097	105.12%
	<b>TOTAL REVENUE</b>	<b>\$ 37,246,030</b>	<b>\$ 17,614,662</b>	<b>\$ 19,631,368</b>	<b>47.29%</b>	<b>\$ 36,538,470</b>	<b>\$ 16,971,388</b>	<b>46.45%</b>
<b>EXPENDITURES</b>								
11	INSTRUCTION	\$ 18,782,625	\$ 6,016,680	\$ 12,765,945	32.03%	\$ 17,774,412	\$ 5,703,228	32.09%
12	LIBRARY	\$ 436,627	\$ 137,569	\$ 299,058	31.51%	\$ 425,989	\$ 128,705	30.21%
13	STAFF DEVELOPMENT	\$ 391,182	\$ 175,911	\$ 215,271	44.97%	\$ 306,614	\$ 102,608	33.46%
21	INST ADMINISTRATION	\$ 641,772	\$ 254,161	\$ 387,611	39.60%	\$ 687,723	\$ 144,010	20.94%
23	SCHOOL ADMINISTRATION	\$ 2,010,440	\$ 708,527	\$ 1,301,913	35.24%	\$ 2,071,923	\$ 654,770	31.60%
31	GUID AND COUNSELING	\$ 1,135,409	\$ 346,670	\$ 788,739	30.53%	\$ 1,073,687	\$ 354,632	33.03%
32	SOCIAL WORK SERVICES	\$ 47,020	\$ 15,710	\$ 31,310	33.41%	\$ 45,351	\$ 15,270	0.00%
33	HEALTH SERVICES	\$ 380,178	\$ 124,241	\$ 255,937	32.68%	\$ 371,793	\$ 123,389	33.19%
34	PUPIL TRANSP - REGULAR	\$ 1,776,565	\$ 654,233	\$ 1,122,332	36.83%	\$ 1,598,620	\$ 581,823	36.40%
36	CO-CURRICULAR ACT	\$ 1,455,863	\$ 484,736	\$ 971,127	33.30%	\$ 1,474,899	\$ 501,693	34.02%
41	GEN ADMINISTRATION	\$ 1,255,816	\$ 447,284	\$ 808,532	35.62%	\$ 1,218,672	\$ 452,442	37.13%
51	PLANT MAINT & OPERATION	\$ 4,238,621	\$ 1,522,797	\$ 2,715,824	35.93%	\$ 4,051,388	\$ 1,452,912	35.86%
52	SECURITY & MONITORING	\$ 141,038	\$ 15,914	\$ 125,124	11.28%	\$ 122,353	\$ 37,434	30.60%
53	DATA PROCESSING	\$ 2,088,632	\$ 1,426,683	\$ 661,949	68.31%	\$ 1,072,490	\$ 292,273	27.25%
61	COMMUNITY SERVICES	\$ 56,689	\$ 12,758	\$ 43,931	22.51%	\$ 74,783	\$ 16,518	22.09%
81	FACILITIES ACQ & CONST	\$ 2,628,136	\$ 2,040,318	\$ 587,818	0.00%	\$ 42,031	\$ 63,381	0.00%
91	STUDENT ATTENDANCE CR	\$ 2,737,864	\$ -	\$ 2,737,864	0.00%	\$ 3,576,539	\$ -	0.00%
99	PURCHASES & CONT SRVS	\$ 650,090	\$ 319,385	\$ 330,705	49.13%	\$ 657,204	\$ 325,042	49.46%
	<b>TOTAL EXPENDITURES</b>	<b>\$ 40,854,567</b>	<b>\$ 14,703,578</b>	<b>\$ 26,150,989</b>	<b>35.99%</b>	<b>\$ 36,646,470</b>	<b>\$ 10,950,130</b>	<b>29.88%</b>
7000	Other Sources		\$ -			Other Sources	\$ -	
8000	Other Uses		\$ -			Other Uses	\$ -	
1200	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 2,911,084					\$ 6,021,258	
3000	BEG FUND BAL 09/01/14	\$ 10,464,319	Unaudited					
3000	END FUND BAL 12/31/14	\$ 13,375,403	Unaudited					

**Marble Falls ISD**  
**Statement of Revenues and Expenditures - Food Service**  
**As of December 31, 2014**

33%	Of Fiscal Year	CURRENT YEAR				PRIOR YEAR		
		BUDGET	YTD ACTIVITY	BALANCE	% OF BUDGET	BUDGET	YTD ACTIVITY	% OF FINAL BUDGET
<b>REVENUES</b>								
57XX	Local & Intermed Revenues	\$ 640,886	\$ 225,173	\$ 415,713	35.13%	\$ 606,629	\$ 245,921	40.54%
58XX	State Program Revenues	\$ 12,110	\$ -	\$ 12,110	0.00%	\$ 12,110	\$ -	0.00%
59xx	Federal Program Revenues	\$ 1,540,075	\$ 547,378	\$ 992,697	35.54%	\$ 1,763,583	\$ 528,295	29.96%
	<b>TOTAL REVENUE</b>	<b>\$ 2,193,071</b>	<b>\$ 772,551</b>	<b>\$ 1,420,520</b>	<b>35.23%</b>	<b>\$ 2,382,322</b>	<b>\$ 774,216</b>	<b>32.50%</b>
<b>EXPENDITURES</b>								
61	PAYROLL COST	\$ 814,851	\$ 302,521	\$ 512,330	37.13%	\$ 884,491	\$ 284,921	32.21%
62	PURCHASE & CONTRACTED	\$ 105,250	\$ 14,578	\$ 90,672	13.85%	\$ 98,175	\$ 10,911	11.11%
63	SUPPLIES AND MATERIALS	\$ 1,235,325	\$ 430,907	\$ 804,418	34.88%	\$ 1,166,431	\$ 425,929	36.52%
64	OTHER OPERATING EXP	\$ 13,000	\$ 1,933	\$ 11,067	14.87%	\$ 10,350	\$ 3,470	33.53%
66	CPTL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ 83,875	\$ 18,754	22.36%
	<b>TOTAL EXPENDITURES</b>	<b>\$ 2,168,426</b>	<b>\$ 749,939</b>	<b>\$ 1,418,487</b>	<b>34.58%</b>	<b>\$ 2,243,322</b>	<b>\$ 743,985</b>	<b>33.16%</b>
7000	Other Sources		\$ -			\$ -	\$ -	
8000	Other Uses		\$ -			\$ -	\$ -	
1200	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 22,612					\$ 30,231	
3000	BEG FUND BAL 09/01/14	\$ 733,023	Unaudited					
3000	END FUND BAL 12/31/14	\$ 755,635	Unaudited					

*Marble Falls Independent School District*

*Financial Report*

*January 19, 2015*

*\*\*Check Payment Fund Summary\*\**

*\*\*Expenditure to Budget Report\*\**

*Check Payment Fund Summary*

*For Bills Paid*

*December 1 – December 31, 2014*

CHECK PAYMENTS (Dates: 12/01/14 - 12/31/14)

FUND SUMMARY

FUND DESCRIPTION	BALANCE SHEET	REVENUE	EXPENSE	TOTAL
199 GENERAL FUND	9,841.94	0.00	2,343,586.74	2,353,428.68
211 TITLE I PART A, BASIC PROGRAMS	0.00	0.00	14,399.00	14,399.00
224 IDEA PART B FORMULA	0.00	0.00	26,848.08	26,848.08
240 FOOD SERVICE	0.00	0.00	93,038.91	93,038.91
244 VOC. ED.-BASIC GRANT	0.00	0.00	4,239.98	4,239.98
255 TITLE II PART A TCHR & PRINCP	0.00	0.00	761.25	761.25
287 EDUCATIONS JOBS FUND	33,093.83	0.00	0.00	33,093.83
352 21st CENTURY COMM LEARNING CEN	0.00	0.00	98,977.09	98,977.09
410 INSTRUCTIONAL MATERIALS ALLOTM	0.00	0.00	2,692.31	2,692.31
699 CAPITAL PROJECTS	0.00	0.00	0.00	0.00
*** Fund Summary Totals ***	42,935.77	0.00	2,584,543.36	2,627,479.13

\*\*\*\*\* End of report \*\*\*\*\*

*Expenditure to Budget Report*

*January 19, 2015*

*General Operating Fund*

*Food Service Fund*

*Capital Projects*

COMPARISON OF REVENUE TO BUDGET (Date: 12/2014)

Obj	Obj	2014-15 ESTIMATED REVENUE	December 2014-15 MTHLY ACTIVITY	2014-15 Activity	REVENUE BALANCE	PERCENT REALIZED	2014-15 YTD %
199	GENERAL FUND						
3700	REVENUE-LOCAL & INTERMED						
	571- LOCAL REAL-PROPERTY TAXES	32,184,031.00	10,186,566.16	12,933,500.69	19,250,530.31	52.31	40.19
	573- TUITION & FEES FROM PATRONS	52,000.00	3,390.00	17,342.41	34,657.59	34.33	33.35
	574- TRANS FROM WITHIN STATE	181,402.00	1,174,316.21	1,306,525.39	-1,125,123.39	737.15	720.24
	575- ENTERPRISING ACTIVITIES	92,500.00	3,054.45	72,755.75	19,744.25	80.48	78.65
	57-- REVENUE-LOCAL & INTERMED	32,509,933.00	11,367,326.82	14,330,124.24	18,179,808.76	56.18	44.08
3800	STATE PROGRAM REVENUES						
	581- PER CAPITA-FOUNDATION REV	2,629,859.00	111,715.00	2,158,384.00	471,475.00	82.07	82.07
	582- STATE REVENUE DISTRTD BY TEA	5,000.00	0.00	7,673.12	-2,673.12	153.46	153.46
	583- TRS ON BEHALF BENEFIT	1,511,238.00	127,732.67	509,850.32	1,001,387.68	33.74	33.74
	58-- STATE PROGRAM REVENUES	4,146,097.00	239,447.67	2,675,907.44	1,470,189.56	64.54	64.54
1900	FEDERAL PROGRAM REVENUES						
	591- FEDERALLY DIST REVENUES	70,000.00	0.00	64,894.82	5,105.18	92.71	92.71
	592-	20,000.00	0.00	0.00	20,000.00	0.00	0.00
	593- VOC ED NON FOUNDATION	500,000.00	37,169.46	543,735.86	-43,735.86	109.46	108.75
	59-- FEDERAL PROGRAM REVENUES	590,000.00	37,169.46	608,630.68	-18,630.68	103.76	103.16
	---- GENERAL FUND	37,246,030.00	11,643,943.95	17,614,662.36	19,631,367.64	57.86	47.29

COMPARISON OF REVENUE TO BUDGET (Date: 12/2014)

Obj	Obj	2014-15 ESTIMATED REVENUE	December 2014-15 MTHLY ACTIVITY	2014-15 Activity	REVENUE BALANCE	PERCENT REALIZED	2014-15 YTD %
240	FOOD SERVICE						
5700	REVENUE-LOCAL & INTERMED						
	574- TRANS FROM WITHIN STATE	3,000.00	124.72	635.05	2,364.95	21.17	21.17
	575- ENTERPRISING ACTIVITIES	637,886.00	42,096.45	224,537.94	413,348.06	39.09	35.20
	57-- REVENUE-LOCAL & INTERMED	640,886.00	42,221.17	225,172.99	415,713.01	39.00	35.13
5800	STATE PROGRAM REVENUES						
	582- STATE REVENUE DISTRBD BY TEA	12,110.00	0.00	0.00	12,110.00	0.00	0.00
	58-- STATE PROGRAM REVENUES	12,110.00	0.00	0.00	12,110.00	0.00	0.00
5900	FEDERAL PROGRAM REVENUES						
	592-	1,540,075.00	128,519.83	547,378.10	992,696.90	35.54	35.54
	59-- FEDERAL PROGRAM REVENUES	1,540,075.00	128,519.83	547,378.10	992,696.90	35.54	35.54
	---- FOOD SERVICE	2,193,071.00	170,741.00	772,551.09	1,420,519.91	36.36	35.23

Number of Accounts: 48

\*\*\*\*\* End of report \*\*\*\*\*

RECAP OF REVENUE BY FUND (Date: 12/2014)

Obj	Obj	GENERAL FUND	2014-15	December 2014-15	2014-15	2014-15	2014-15
			ESTIMATED REVENUE	MTHLY ACTIVITY	ACTIVITY	REVENUE	YTD %
						BALANCE	
99		GENERAL FUND					
	5---	REVENUE	37,246,030.00	11,643,943.95	17,614,662.36	19,631,367.64	47.29
	----	GENERAL FUND	37,246,030.00	11,643,943.95	17,614,662.36	19,631,367.64	47.29
		FOOD SERVICE					
	5---	REVENUE	2,193,071.00	170,741.00	772,551.09	1,420,519.91	35.23
	----	FOOD SERVICE	2,193,071.00	170,741.00	772,551.09	1,420,519.91	35.23

Number of Accounts: 48

\*\*\*\*\* End of report \*\*\*\*\*

Obj	Obj	GENERAL FUND	2014-15		2014-15		December 2014-15		2014-15
			BUDGET	ENCUMBRANCE	EXPENDITURES	ACTIVITY	BALANCE	YTD %	
		INSTRUCTION							
61--		PAYROLL COSTS	17,841,516.00	0.00	5,766,089.52	1,448,806.29	12,075,426.48	32.32	
62--		PURCHASE & CONTRACTED SVS	381,733.00	98,077.42	112,862.47	21,516.20	170,793.11	29.57	
63--		SUPPLIES AND MATERIALS	521,880.00	51,874.93	125,257.72	23,246.54	344,747.35	24.00	
64--		OTHER OPERATING EXPENSES	37,496.00	1,978.00	12,470.61	2,805.78	23,047.39	33.26	
----		INSTRUCTION	18,782,625.00	151,930.35	6,016,680.32	1,496,374.81	12,614,014.33	32.03	
		INST. RESOURCES & MEDIA SVCS							
61--		PAYROLL COSTS	332,744.00	0.00	110,736.79	27,682.18	222,007.21	33.28	
62--		PURCHASE & CONTRACTED SVS	37,190.00	0.00	1,194.00	0.00	35,996.00	3.21	
63--		SUPPLIES AND MATERIALS	60,909.00	8,990.73	23,962.46	1,941.92	27,955.81	39.34	
64--		OTHER OPERATING EXPENSES	5,784.00	25.00	1,676.00	0.00	4,083.00	28.98	
----		INST. RESOURCES & MEDIA S	436,627.00	9,015.73	137,569.25	29,624.10	290,042.02	31.51	
		CURRICULUM DEV & INST STFF DEV							
61--		PAYROLL COSTS	310,623.00	0.00	104,795.61	25,963.71	205,827.39	33.74	
62--		PURCHASE & CONTRACTED SVS	15,946.00	4,340.00	59,137.00	-4,300.00	-47,531.00	370.86	
63--		SUPPLIES AND MATERIALS	21,737.00	6,272.37	1,450.44	950.33	14,014.19	6.67	
64--		OTHER OPERATING EXPENSES	42,876.00	5,747.65	10,527.56	2,363.21	26,600.79	24.55	
----		CURRICULUM DEV & INST STF	391,182.00	16,360.02	175,910.61	24,977.25	198,911.37	44.97	
		INSTRUCTIONAL LEADERSHIP							
61--		PAYROLL COSTS	603,392.00	0.00	213,813.72	52,991.25	389,578.28	35.44	
62--		PURCHASE & CONTRACTED SVS	6,680.00	2,833.14	33,810.90	1,635.15	-29,964.04	506.15	
63--		SUPPLIES AND MATERIALS	19,561.00	3,102.08	2,689.38	1,607.47	13,769.54	13.75	
64--		OTHER OPERATING EXPENSES	12,139.00	2,768.00	3,846.51	522.86	5,524.49	31.69	
----		INSTRUCTIONAL LEADERSHIP	641,772.00	8,703.22	254,160.51	56,756.73	378,908.27	39.60	

Obj	Obj	2014-15 BUDGET	ENCUMBRANCE YTD	2014-15 EXPENDITURES	December 2014-15 ACTIVITY	BALANCE	2014-15 YTD %
99	GENERAL FUND						
3	SCHOOL LEADERSHIP						
	61-- PAYROLL COSTS	1,912,265.00	0.00	676,416.34	166,926.80	1,235,848.66	35.37
	62-- PURCHASE & CONTRACTED SVS	27,754.00	14,893.03	5,946.93	428.37	6,914.04	21.43
	63-- SUPPLIES AND MATERIALS	53,015.00	3,951.13	19,143.68	3,665.45	29,920.19	36.11
	64-- OTHER OPERATING EXPENSES	17,406.00	721.79	7,019.84	80.00	9,664.37	40.33
	----- SCHOOL LEADERSHIP	2,010,440.00	19,565.95	708,526.79	171,100.62	1,282,347.26	35.24
1	GUIDANCE & COUNSELING						
	61-- PAYROLL COSTS	1,084,274.00	0.00	326,844.22	80,922.73	757,429.78	30.14
	62-- PURCHASE & CONTRACTED SVS	15,087.00	0.00	4,508.50	0.00	10,578.50	29.88
	63-- SUPPLIES AND MATERIALS	24,970.00	730.18	11,664.85	56.10	12,574.97	46.72
	64-- OTHER OPERATING EXPENSES	11,078.00	1,805.27	3,652.60	749.50	5,620.13	32.97
	----- GUIDANCE & COUNSELING	1,135,409.00	2,535.45	346,670.17	81,728.33	786,203.38	30.53
2	SOCIAL WORK SERVICES						
	61-- PAYROLL COSTS	47,020.00	0.00	15,710.30	3,909.03	31,309.70	33.41
	----- SOCIAL WORK SERVICES	47,020.00	0.00	15,710.30	3,909.03	31,309.70	33.41
3	HEALTH SERVICES						
	61-- PAYROLL COSTS	369,499.00	0.00	121,771.96	29,988.26	247,727.04	32.96
	62-- PURCHASE & CONTRACTED SVS	446.00	0.00	0.00	0.00	446.00	0.00
	63-- SUPPLIES AND MATERIALS	9,472.00	224.55	2,409.12	195.53	6,838.33	25.43
	64-- OTHER OPERATING EXPENSES	761.00	0.00	60.00	0.00	701.00	7.88
	----- HEALTH SERVICES	380,178.00	224.55	124,241.08	30,183.79	255,712.37	32.68
4	PUPIL TRANSPORTATION						
	61-- PAYROLL COSTS	1,294,977.00	0.00	443,948.93	108,213.19	851,028.07	34.28
	62-- PURCHASE & CONTRACTED SVS	23,870.00	6,256.25	8,450.75	1.48	9,163.00	35.40
	63-- SUPPLIES AND MATERIALS	480,750.00	34,769.46	169,456.72	15,181.04	276,523.82	35.25
	64-- OTHER OPERATING EXPENSES	-89,032.00	625.35	-33,073.25	-16,651.33	-56,584.10	37.15

COMPARISON OF EXPENDITURES & ENCUMBRANCE TO BUDGET (Date: 12/2014)

Obj	Obj	2014-15		2014-15		December 2014-15		BALANCE	YTD %
		BUDGET	ENCUMBRANCE	EXPENDITURES	ACTIVITY	ACTIVITY	YTD %		
99		GENERAL FUND							
4		PUPIL TRANSPORTATION							
	66--	CPTL OUTLY LAND BLDG & EQ	66,000.00	0.00	65,450.00	0.00	550.00	99.17	
	----	PUPIL TRANSPORTATION	1,776,565.00	41,651.06	654,233.15	106,744.38	1,080,680.79	36.83	
6		COCURR./EXTRACURR.ACTIVITIES							
	61--	PAYROLL COSTS	832,844.00	0.00	279,672.10	79,063.09	553,171.90	33.58	
	62--	PURCHASE & CONTRACTED SVS	133,996.83	27,159.94	47,915.44	13,855.63	58,921.45	35.76	
	63--	SUPPLIES AND MATERIALS	168,528.42	32,114.41	55,908.63	18,034.65	80,505.38	33.17	
	64--	OTHER OPERATING EXPENSES	320,493.75	8,252.12	101,239.99	21,525.82	211,001.64	31.59	
	----	COCURR./EXTRACURR.ACTIVIT	1,455,863.00	67,526.47	484,736.16	132,479.19	903,600.37	33.30	
1		GENERAL ADMINISTRATION							
	61--	PAYROLL COSTS	1,000,213.00	0.00	337,809.67	81,035.32	662,403.33	33.77	
	62--	PURCHASE & CONTRACTED SVS	116,833.00	20,937.93	39,922.02	8,066.54	55,973.05	34.17	
	63--	SUPPLIES AND MATERIALS	39,336.00	6,562.67	13,783.13	1,036.26	18,990.20	35.04	
	64--	OTHER OPERATING EXPENSES	99,434.00	8,604.15	55,769.66	18,570.33	35,060.19	56.09	
	----	GENERAL ADMINISTRATION	1,255,816.00	36,104.75	447,284.48	108,708.45	772,426.77	35.62	
1		PLANT MAINTENANCE & OPERATIONS							
	61--	PAYROLL COSTS	2,045,486.00	0.00	737,839.12	174,033.49	1,307,646.88	36.07	
	62--	PURCHASE & CONTRACTED SVS	1,508,900.00	85,305.21	440,822.51	136,870.08	982,772.28	29.21	
	63--	SUPPLIES AND MATERIALS	435,400.00	47,661.85	165,514.20	31,047.23	222,223.95	38.01	
	64--	OTHER OPERATING EXPENSES	176,500.00	1,445.00	172,338.23	0.00	2,716.77	97.64	
	66--	CPTL OUTLY LAND BLDG & EQ	72,335.00	0.00	6,283.10	0.00	66,051.90	8.69	
	----	PLANT MAINTENANCE & OPERA	4,238,621.00	134,412.06	1,522,797.16	341,950.80	2,581,411.78	35.93	
2		SECURITY & MONITORING SERVICES							
	61--	PAYROLL COSTS	47,020.00	0.00	15,913.97	3,959.94	31,106.03	33.85	
	62--	PURCHASE & CONTRACTED SVS	62,900.00	0.00	0.00	0.00	62,900.00	0.00	
	63--	SUPPLIES AND MATERIALS	31,118.00	28,018.00	0.00	0.00	3,100.00	0.00	

COMPARISON OF EXPENDITURES & ENCUMBRANCE TO BUDGET (Date: 12/2014)

Obj	Obj	2014-15		2014-15		December 2014-15		2014-15	
		BUDGET	ENCUMBRANCE YTD	EXPENDITURES	ACTIVITY	BALANCE	YTD \$		
199		GENERAL FUND							
42		SECURITY & MONITORING SERVICES							
	----	141,038.00	28,018.00	15,913.97	3,959.94	97,106.03	11.28		
33		DATA PROCESSING SERVICES							
	61--	559,467.00	0.00	183,562.96	48,295.72	375,904.04	32.81		
	62--	393,988.30	52,216.90	386,647.56	287,418.37	-44,876.16	98.14		
	63--	328,176.70	32,866.90	195,370.73	153,001.69	99,939.07	59.53		
	64--	7,000.00	571.48	680.20	307.00	5,748.32	9.72		
	66--	800,000.00	133,303.51	660,421.25	648,926.55	6,275.24	82.55		
	----	2,088,632.00	218,958.79	1,426,682.70	1,137,949.33	442,990.51	68.31		
1		COMMUNITY SERVICES							
	61--	36,689.00	0.00	12,539.16	3,984.37	24,149.84	34.18		
	62--	20,000.00	0.00	218.75	0.00	19,781.25	1.09		
	----	56,689.00	0.00	12,757.91	3,984.37	43,931.09	22.51		
1		FACILITIES ACQ. & CONSTRUCTION							
	66--	2,628,136.00	20,851.46	2,040,318.40	781,125.95	566,966.14	77.63		
	----	2,628,136.00	20,851.46	2,040,318.40	781,125.95	566,966.14	77.63		
1		INTERGOVERNMENTAL CHARGES							
	62--	2,737,864.00	0.00	0.00	0.00	2,737,864.00	0.00		
	----	2,737,864.00	0.00	0.00	0.00	2,737,864.00	0.00		
9		OTHER INTERGOVERNMENTAL CHARGES							
	62--	650,090.00	0.00	319,384.93	158,802.33	330,705.07	49.13		
	----	650,090.00	0.00	319,384.93	158,802.33	330,705.07	49.13		

MANAGERIAL REPORT  
 COMPARISON OF EXPENDITURES & ENCUMBRANCE TO BUDGET (Date: 12/2014)

Obj	Obj	2014-15		2014-15		December 2014-15		2014-15	
		BUDGET	ENCUMBRANCE	EXPENDITURES	ACTIVITY	BALANCE	YTD \$	YTD \$	
	GENERAL FUND								
	----	40,854,567.00	755,857.86	14,703,577.89	4,670,359.40	25,395,131.25		35.99	
	GENERAL FUND								

COMPARISON OF EXPENDITURES & ENCUMBRANCE TO BUDGET (Date: 12/2014)

Obj	Obj	2014-15		2014-15		December 2014-15		2014-15	
		BUDGET	ENCUMBRANCE YTD	EXPENDITURES	ACTIVITY	BALANCE	YTD	YTD	
240	FOOD SERVICE								
35	FOOD SERVICES								
	61-- PAYROLL COSTS	814,851.00	0.00	302,520.69	76,011.36	512,330.31	37.13		
	62-- PURCHASE & CONTRACTED SYS	105,250.00	8,171.18	14,578.30	251.29	82,500.52	13.85		
	63-- SUPPLIES AND MATERIALS	1,235,325.00	556,019.00	430,906.77	95,711.06	248,399.23	34.88		
	64-- OTHER OPERATING EXPENSES	13,000.00	0.00	1,933.14	441.12	11,066.86	14.87		
	---- FOOD SERVICES	2,168,426.00	564,190.18	749,938.90	172,414.83	854,296.92	34.58		
	---- FOOD SERVICE	2,168,426.00	564,190.18	749,938.90	172,414.83	854,296.92	34.58		

Number of Accounts: 2060

\*\*\*\*\* End of report \*\*\*\*\*

RECAP OF EXPENDITURES BY FUND (Date: 12/2014)

Obj	Obj	GENERAL FUND	2014-15		2014-15		December 2014-15		BALANCE	YTD %
			BUDGET	ENCUMBRANCE	EXPENDITURES	ACTIVITY				
6---	EXPENDITURES		40,854,567.00	755,857.86	14,703,577.89	4,670,359.40	25,395,131.25	35.99		
----	GENERAL FUND		40,854,567.00	755,857.86	14,703,577.89	4,670,359.40	25,395,131.25	35.99		
0	FOOD SERVICE									
6---	EXPENDITURES		2,168,426.00	564,190.18	749,938.90	172,414.83	854,296.92	34.58		
----	FOOD SERVICE		2,168,426.00	564,190.18	749,938.90	172,414.83	854,296.92	34.58		

Number of Accounts: 2060

\*\*\*\*\* End of report \*\*\*\*\*

Ind T	Fn	Obj	Sb	Org	F	Pr	L	L2	End	Obj	PO#/Line#	Description	Inv#	Desc2	Inv Date	Chk#	Rec#	Check Date	Amount					
										Vendor	P.O. #	*Year	Description	P.O. Date	FO	Enc	Amount	Liquidated	Adj	Enc	Amount	Amount	Open	Sts
22	E	11	6321	08	001	0	22	0	00	CPF - CATE	TEXTBOOKS	221500001	2014	Mosby's Textbook for Health Sc	AMAZON.COM	09/08/2014	156.35	156.35	0.00	9.65	0			
											*Total				156.35	156.35	0.00	146.70	0.00	9.65	0			
											*622 E 11 6321 08 001 0 22 0 00					0.00	0.00	0.00	146.70	0.00	9.65	0.00		
22	E	11	6398	02	001	0	22	0	00	CPF - CATE	COMPUTER RELATED SUPPLIES	221500057	2014	B&H FOTO & ELECTRONICS	221500057	12/15/14	90133691	90133691	0.00	1,113.32				
											CORP				299.99	299.99	0.00	299.99	0.00	0.00	0			
											DESIGN EQUIPMENT				1,572.32	1,572.32	0.00	1,113.32	0.00	459.00	H			
											AV USB DRIVES FOR CAFETERIA				26.37	26.37	0.00	0.00	0.00	26.37	O			
											TV COMMUNICATIONS				996.90	996.90	0.00	0.00	0.00	996.90	O			
											*Total				2,895.58	2,895.58	0.00	1,413.31	0.00	1,482.27				
											*622 E 11 6398 02 001 0 22 0 00				0.00	0.00	0.00	1,137.30	0.00	1,137.30				
											*Accounts Payable						0.00	1,137.30	0.00	1,137.30				
22	E	11	6399	01	001	0	22	0	00	CPF - CATE	GENERAL SUPPLIES	221500054	2014	3 ROW 21' TIP N' ROLL	5858048	12/09/14	1078	5858048	0.00	1,650.00				
											BLEACHER DBL FB				70327	70327	0.00	80.50	0.00	80.50				
											MT - HS AG BARN RENOVATION				70327	70327	0.00	-80.50	0.00	-80.50				
											MT - HS AG BARN RENOVATION				70327	70327	0.00	80.50	0.00	80.50				
											*Total				1,050.00	1,050.00	0.00	80.50	0.00	969.50	O			
											*622 E 11 6399 01 001 0 22 0 00				0.00	0.00	0.00	1,730.50	0.00	1,730.50				
											*Accounts Payable						0.00	1,730.50	0.00	1,730.50				

The Year column displays the first year of the fiscal year pair (2014 for 2014-2015).

Date	Src	Sub	Batch	Vendor Name/Ref	PO#/Line#	Description	Inv#/Desc2	Inv Date	Chk#/Rec#	Check Date	Amount																																																																																																												
22 E 11 6399 02 001 0 22 0 00 CPF - CATE	AP	JB2		THE HIGHLANDER	221500042	AV/GRAPHIC DESIGN BID AD	837	12/18/14	1097	12/19/14	131.52																																																																																																												
12/19/14	AP	JB2		December							131.52																																																																																																												
<table border="0" style="width:100%"> <tr> <td><b>P.O. #</b></td> <td><b>*Year</b></td> <td><b>Description</b></td> <td><b>Vendor</b></td> <td><b>P.O. Date</b></td> <td><b>PO Amount</b></td> <td><b>PO Enc Amount</b></td> <td><b>PO Enc Amount</b></td> <td><b>Liquidated</b></td> <td><b>Adj Enc Amount</b></td> <td><b>Amount Open</b></td> <td><b>Sts</b></td> </tr> <tr> <td>221500049</td> <td>2014</td> <td>AV STUDIO CLASSROOM FURNITURE</td> <td>INDECO SALES INC.</td> <td>11/12/2014</td> <td>9,455.82</td> <td>9,455.82</td> <td>9,455.82</td> <td>0.00</td> <td>0.00</td> <td>9,455.82</td> <td>0</td> </tr> <tr> <td></td> <td></td> <td>*Total</td> <td></td> <td></td> <td>9,455.82</td> <td>9,455.82</td> <td>9,455.82</td> <td>0.00</td> <td>0.00</td> <td>9,455.82</td> <td></td> </tr> <tr> <td></td> <td></td> <td>*622 E 11 6399 02 001 0 22 0 00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>131.52</td> <td></td> </tr> <tr> <td></td> <td></td> <td>*Accounts Payable</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>131.52</td> <td></td> </tr> </table>												<b>P.O. #</b>	<b>*Year</b>	<b>Description</b>	<b>Vendor</b>	<b>P.O. Date</b>	<b>PO Amount</b>	<b>PO Enc Amount</b>	<b>PO Enc Amount</b>	<b>Liquidated</b>	<b>Adj Enc Amount</b>	<b>Amount Open</b>	<b>Sts</b>	221500049	2014	AV STUDIO CLASSROOM FURNITURE	INDECO SALES INC.	11/12/2014	9,455.82	9,455.82	9,455.82	0.00	0.00	9,455.82	0			*Total			9,455.82	9,455.82	9,455.82	0.00	0.00	9,455.82				*622 E 11 6399 02 001 0 22 0 00								131.52				*Accounts Payable								131.52																																																	
<b>P.O. #</b>	<b>*Year</b>	<b>Description</b>	<b>Vendor</b>	<b>P.O. Date</b>	<b>PO Amount</b>	<b>PO Enc Amount</b>	<b>PO Enc Amount</b>	<b>Liquidated</b>	<b>Adj Enc Amount</b>	<b>Amount Open</b>	<b>Sts</b>																																																																																																												
221500049	2014	AV STUDIO CLASSROOM FURNITURE	INDECO SALES INC.	11/12/2014	9,455.82	9,455.82	9,455.82	0.00	0.00	9,455.82	0																																																																																																												
		*Total			9,455.82	9,455.82	9,455.82	0.00	0.00	9,455.82																																																																																																													
		*622 E 11 6399 02 001 0 22 0 00								131.52																																																																																																													
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GENERAL SUPPLIES																																																																																																																							
22 E 11 6399 03 001 0 22 0 00 CPF - CATE	AP	JB1		TEXAS STATE FLORISTS'	221500058	PRINCIPLES AND ELEMENTS OF	23270	12/16/14	1094	12/18/14	439.00																																																																																																												
12/18/14	AP	JB1		ASSOCIATION																																																																																																																			
<table border="0" style="width:100%"> <tr> <td><b>P.O. #</b></td> <td><b>*Year</b></td> <td><b>Description</b></td> <td><b>Vendor</b></td> <td><b>P.O. Date</b></td> <td><b>PO Amount</b></td> <td><b>PO Enc Amount</b></td> <td><b>PO Enc Amount</b></td> <td><b>Liquidated</b></td> <td><b>Adj Enc Amount</b></td> <td><b>Amount Open</b></td> <td><b>Sts</b></td> </tr> <tr> <td>11500022</td> <td>2014</td> <td>EDUCATION SUPPLIES FOR TEACHER</td> <td>MCGRAW HILL COMPANIE</td> <td>09/10/2014</td> <td>11,170.82</td> <td>11,170.82</td> <td>11,170.82</td> <td>9,328.33</td> <td>0.00</td> <td>1,842.49</td> <td>0</td> </tr> <tr> <td></td> <td></td> <td>*Total</td> <td></td> <td></td> <td>11,170.82</td> <td>11,170.82</td> <td>11,170.82</td> <td>9,328.33</td> <td>0.00</td> <td>1,842.49</td> <td></td> </tr> <tr> <td></td> <td></td> <td>*622 E 11 6399 03 001 0 22 0 00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td> <td></td> </tr> </table>												<b>P.O. #</b>	<b>*Year</b>	<b>Description</b>	<b>Vendor</b>	<b>P.O. Date</b>	<b>PO Amount</b>	<b>PO Enc Amount</b>	<b>PO Enc Amount</b>	<b>Liquidated</b>	<b>Adj Enc Amount</b>	<b>Amount Open</b>	<b>Sts</b>	11500022	2014	EDUCATION SUPPLIES FOR TEACHER	MCGRAW HILL COMPANIE	09/10/2014	11,170.82	11,170.82	11,170.82	9,328.33	0.00	1,842.49	0			*Total			11,170.82	11,170.82	11,170.82	9,328.33	0.00	1,842.49				*622 E 11 6399 03 001 0 22 0 00								0.00																																																													
<b>P.O. #</b>	<b>*Year</b>	<b>Description</b>	<b>Vendor</b>	<b>P.O. Date</b>	<b>PO Amount</b>	<b>PO Enc Amount</b>	<b>PO Enc Amount</b>	<b>Liquidated</b>	<b>Adj Enc Amount</b>	<b>Amount Open</b>	<b>Sts</b>																																																																																																												
11500022	2014	EDUCATION SUPPLIES FOR TEACHER	MCGRAW HILL COMPANIE	09/10/2014	11,170.82	11,170.82	11,170.82	9,328.33	0.00	1,842.49	0																																																																																																												
		*Total			11,170.82	11,170.82	11,170.82	9,328.33	0.00	1,842.49																																																																																																													
		*622 E 11 6399 03 001 0 22 0 00								0.00																																																																																																													
GENERAL SUPPLIES																																																																																																																							
22 E 11 6399 07 001 0 22 0 00 CPF - CATE	AP	JB1		FLORAL DESIGN TEACHER'S	221500058	MANUAL AND DVD VIDEOS	23270	12/16/14	1094	12/18/14	439.00																																																																																																												
12/18/14	AP	JB1		December																																																																																																																			
<table border="0" style="width:100%"> <tr> <td><b>P.O. #</b></td> <td><b>*Year</b></td> <td><b>Description</b></td> <td><b>Vendor</b></td> <td><b>P.O. Date</b></td> <td><b>PO Amount</b></td> <td><b>PO Enc Amount</b></td> <td><b>PO Enc Amount</b></td> <td><b>Liquidated</b></td> <td><b>Adj Enc Amount</b></td> <td><b>Amount Open</b></td> <td><b>Sts</b></td> </tr> <tr> <td>221500013</td> <td>2014</td> <td>HORTICULTURE CLASSROOM FURNITURE</td> <td>QUILL</td> <td>09/08/2014</td> <td>2,087.90</td> <td>2,087.90</td> <td>2,087.90</td> <td>1,879.10</td> <td>0.00</td> <td>208.80</td> <td>0</td> </tr> <tr> <td></td> <td></td> <td>*Total</td> <td></td> <td></td> <td>2,087.90</td> <td>2,087.90</td> <td>2,087.90</td> <td>1,879.10</td> <td>0.00</td> <td>208.80</td> <td></td> </tr> <tr> <td></td> <td></td> <td>*622 E 11 6399 07 001 0 22 0 00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>439.00</td> <td></td> </tr> <tr> <td></td> <td></td> <td>*Accounts Payable</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>439.00</td> <td></td> </tr> </table>												<b>P.O. #</b>	<b>*Year</b>	<b>Description</b>	<b>Vendor</b>	<b>P.O. Date</b>	<b>PO Amount</b>	<b>PO Enc Amount</b>	<b>PO Enc Amount</b>	<b>Liquidated</b>	<b>Adj Enc Amount</b>	<b>Amount Open</b>	<b>Sts</b>	221500013	2014	HORTICULTURE CLASSROOM FURNITURE	QUILL	09/08/2014	2,087.90	2,087.90	2,087.90	1,879.10	0.00	208.80	0			*Total			2,087.90	2,087.90	2,087.90	1,879.10	0.00	208.80				*622 E 11 6399 07 001 0 22 0 00								439.00				*Accounts Payable								439.00																																																	
<b>P.O. #</b>	<b>*Year</b>	<b>Description</b>	<b>Vendor</b>	<b>P.O. Date</b>	<b>PO Amount</b>	<b>PO Enc Amount</b>	<b>PO Enc Amount</b>	<b>Liquidated</b>	<b>Adj Enc Amount</b>	<b>Amount Open</b>	<b>Sts</b>																																																																																																												
221500013	2014	HORTICULTURE CLASSROOM FURNITURE	QUILL	09/08/2014	2,087.90	2,087.90	2,087.90	1,879.10	0.00	208.80	0																																																																																																												
		*Total			2,087.90	2,087.90	2,087.90	1,879.10	0.00	208.80																																																																																																													
		*622 E 11 6399 07 001 0 22 0 00								439.00																																																																																																													
		*Accounts Payable								439.00																																																																																																													
GENERAL SUPPLIES																																																																																																																							
22 E 11 6399 08 001 0 22 0 00 CPF - CATE	AP	JB		POCKET NURSE	221500035	HEALTH SCIENCES EQUIPMENT	784765	12/04/14	1077	12/05/14	2,375.00																																																																																																												
12/05/14	AP	JB		December																																																																																																																			
<table border="0" style="width:100%"> <tr> <td><b>P.O. #</b></td> <td><b>*Year</b></td> <td><b>Description</b></td> <td><b>Vendor</b></td> <td><b>P.O. Date</b></td> <td><b>PO Amount</b></td> <td><b>PO Enc Amount</b></td> <td><b>PO Enc Amount</b></td> <td><b>Liquidated</b></td> <td><b>Adj Enc Amount</b></td> <td><b>Amount Open</b></td> <td><b>Sts</b></td> </tr> <tr> <td>221500004</td> <td>2014</td> <td>Printer supplies for Health Sc</td> <td>QUILL</td> <td>09/08/2014</td> <td>330.99</td> <td>330.99</td> <td>330.99</td> <td>255.80</td> <td>0.00</td> <td>75.19</td> <td>0</td> </tr> <tr> <td>221500005</td> <td>2014</td> <td>CPR Torso and Supplies for Hea</td> <td>HEALTH EDCO</td> <td>09/08/2014</td> <td>1,679.40</td> <td>1,679.40</td> <td>1,679.40</td> <td>1,407.05</td> <td>0.00</td> <td>272.35</td> <td>0</td> </tr> <tr> <td>221500007</td> <td>2014</td> <td>Blood Pressure Training cuff a</td> <td>POCKET NURSE</td> <td>09/17/2014</td> <td>4,397.70</td> <td>4,397.70</td> <td>4,397.70</td> <td>4,172.53</td> <td>0.00</td> <td>225.17</td> <td>0</td> </tr> <tr> <td>221500035</td> <td>2014</td> <td>HEALTH SCIENCES EQUIPMENT</td> <td>POCKET NURSE</td> <td>10/08/2014</td> <td>24,060.23</td> <td>24,060.23</td> <td>24,060.23</td> <td>21,499.98</td> <td>0.00</td> <td>2,560.25</td> <td>0</td> </tr> <tr> <td>221500048</td> <td>2014</td> <td>CUBICLE CURTAINS</td> <td>CUBICLE CURTAIN FACT</td> <td>11/12/2014</td> <td>864.00</td> <td>864.00</td> <td>864.00</td> <td>0.00</td> <td>0.00</td> <td>864.00</td> <td>0</td> </tr> <tr> <td></td> <td></td> <td>*Total</td> <td></td> <td></td> <td>31,332.32</td> <td>31,332.32</td> <td>31,332.32</td> <td>27,335.36</td> <td>0.00</td> <td>3,996.96</td> <td></td> </tr> <tr> <td></td> <td></td> <td>*622 E 11 6399 08 001 0 22 0 00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>2,375.00</td> <td></td> </tr> <tr> <td></td> <td></td> <td>*Accounts Payable</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>2,375.00</td> <td></td> </tr> </table>												<b>P.O. #</b>	<b>*Year</b>	<b>Description</b>	<b>Vendor</b>	<b>P.O. Date</b>	<b>PO Amount</b>	<b>PO Enc Amount</b>	<b>PO Enc Amount</b>	<b>Liquidated</b>	<b>Adj Enc Amount</b>	<b>Amount Open</b>	<b>Sts</b>	221500004	2014	Printer supplies for Health Sc	QUILL	09/08/2014	330.99	330.99	330.99	255.80	0.00	75.19	0	221500005	2014	CPR Torso and Supplies for Hea	HEALTH EDCO	09/08/2014	1,679.40	1,679.40	1,679.40	1,407.05	0.00	272.35	0	221500007	2014	Blood Pressure Training cuff a	POCKET NURSE	09/17/2014	4,397.70	4,397.70	4,397.70	4,172.53	0.00	225.17	0	221500035	2014	HEALTH SCIENCES EQUIPMENT	POCKET NURSE	10/08/2014	24,060.23	24,060.23	24,060.23	21,499.98	0.00	2,560.25	0	221500048	2014	CUBICLE CURTAINS	CUBICLE CURTAIN FACT	11/12/2014	864.00	864.00	864.00	0.00	0.00	864.00	0			*Total			31,332.32	31,332.32	31,332.32	27,335.36	0.00	3,996.96				*622 E 11 6399 08 001 0 22 0 00								2,375.00				*Accounts Payable								2,375.00	
<b>P.O. #</b>	<b>*Year</b>	<b>Description</b>	<b>Vendor</b>	<b>P.O. Date</b>	<b>PO Amount</b>	<b>PO Enc Amount</b>	<b>PO Enc Amount</b>	<b>Liquidated</b>	<b>Adj Enc Amount</b>	<b>Amount Open</b>	<b>Sts</b>																																																																																																												
221500004	2014	Printer supplies for Health Sc	QUILL	09/08/2014	330.99	330.99	330.99	255.80	0.00	75.19	0																																																																																																												
221500005	2014	CPR Torso and Supplies for Hea	HEALTH EDCO	09/08/2014	1,679.40	1,679.40	1,679.40	1,407.05	0.00	272.35	0																																																																																																												
221500007	2014	Blood Pressure Training cuff a	POCKET NURSE	09/17/2014	4,397.70	4,397.70	4,397.70	4,172.53	0.00	225.17	0																																																																																																												
221500035	2014	HEALTH SCIENCES EQUIPMENT	POCKET NURSE	10/08/2014	24,060.23	24,060.23	24,060.23	21,499.98	0.00	2,560.25	0																																																																																																												
221500048	2014	CUBICLE CURTAINS	CUBICLE CURTAIN FACT	11/12/2014	864.00	864.00	864.00	0.00	0.00	864.00	0																																																																																																												
		*Total			31,332.32	31,332.32	31,332.32	27,335.36	0.00	3,996.96																																																																																																													
		*622 E 11 6399 08 001 0 22 0 00								2,375.00																																																																																																													
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GENERAL SUPPLIES																																																																																																																							

End T	Fn	Obj	Sb	Org	F	Pr	L	L2	End	Obj	Vendor	P.O. #	*Year	Description	Vendor	P.O. #	*Year	Description	Vendor	P.O. #	*Year	Description	Inv#	Desc2	Inv Date	Chkl/Rec#	Check Date	Amount	
222	E	11	6399	09	001	0	22	0	00	CPF - CATE	GENERAL SUPPLIES	221500018	2014	WALMART OPEN PO FOR FAMILY CON	WAL-MART STORES INC	09/17/2014	600.00	600.00	600.00	60.14	60.14	0.00	0.00	1011537		12/08/14		160.03	
														*Total														539.86	
														*622 E 11 6399 09 001 0 22 0 00														539.86	
222	E	11	6399	10	001	0	22	0	00	CPF - CATE	GENERAL SUPPLIES	221500010	2014	OPEN PO AT THE HOME DEPOT FOR	HOME DEPOT CREDIT SERVICES	12/09/14	AP	JB	HOME DEPOT CREDIT SERVICES	221500010	AP	JB	HOME DEPOT CREDIT SERVICES	1011537		12/08/14		160.03	
														COOLER/GLOVES/BITS/WELDING SUPPLIES															
														WELDING SHOP															
														COOLER/GLOVES/BITS/WELDING SUPPLIES															
														OPEN PO AT THE HOME DEPOT FOR	HOME DEPOT CREDIT SERVICES	12/09/14	AP	JB	HOME DEPOT CREDIT SERVICES	221500010	AP	JB	HOME DEPOT CREDIT SERVICES	160.03--		12/08/14		-160.03	
														WELDING SHOP															
														COOLER/GLOVES/BITS/WELDING SUPPLIES															
														OPEN PO FOR TRI-MIX, MIX, STRAIGHT ARGON, OXYGEN, AND ACETYLENE GAS OPEN PO FOR 1ST SEMESTER SEPT. '14 - DEC. '14	FISHER IRON & METAL INC	221500011	AP	JB1	FISHER IRON & METAL INC	221500011	AP	JB1	FISHER IRON & METAL INC	20186		12/11/14	1081	12/12/14	309.84
														December															
														*Total															309.84
														*622 E 11 6399 10 001 0 22 0 00														309.84	
														*Accounts Payable															309.84
222	E	11	6411	06	001	0	22	0	00	CPF - CATE	TRAVEL - EMPLOYEE ONLY	4111500046	2014	LODGING FOR THE FANUC AMERICA	FANUC AMERICA ROBOTICS TRAINING IN MICHIGAN	12/05/14	AP	JB	CARD SERVICE CENTER	4111500046	AP	JB	CARD SERVICE CENTER	111714		12/02/14	1074	12/05/14	482.90
														ON 11/9-14/14 FOR R GUFFY															
														4111500044 MILE & MEAL REIM FOR THE FANUC AMERICA ROBOTICS TRAINING IN MICHIGAN ON 11/9-14/14	RANDY M GUFFEY	4111500044	AP	JCT1202	RANDY M GUFFEY	4111500044	AP	JCT1202	RANDY M GUFFEY	TRR1109GUFFEY		12/02/14	1076	12/05/14	574.05
														December															
														*SUPPLIES AND MATERIALS															1,056.95

Date	P.O. #	Src	Sub	Batch	Vendor Name/Ref	PO#/Line#	Description	P.O. Date	PO Amount	PO Enc Amount	Inv# / Desc2	Liquidated	Adj Enc Amount	Check Date	Amount
22 E 11 6411 06 001 0 22 0 00	4111500045	AP			2014 AIRFARE FOR RANDY GUFFY FOR TH DELTA AIR LINES INC		09/18/2014	746.20	746.20			700.20	0.00		46.00
4111500181	2014 REIM FOR THE FANUC ROBOT TRAIN GUFFEY, RANDY				10/30/2014		313.00	313.00				0.00	0.00		313.00
	*Total				1,059.20			1,059.20				700.20	0.00		359.00
	*622 E 11 6411 06 001 0 22 0 00				Accounts Payable										1,056.95
					Accounts Payable										1,056.95

P.O. #	*Year	Description	Vendor	P.O. Date	PO Amount	PO Enc Amount	Liquidated	Adj Enc Amount	Amount	Open	Sts
22 E 11 6499 01 001 0 22 0 00	CPF - CATE	MISC OPERATING COSTS									
221500024	2014	LEGAL NOTICES FOR GREENHOUSES	THE HIGHLANDER	09/24/2014	657.00	657.00	638.75	0.00	18.25	0	
		*Total			657.00	657.00	638.75	0.00	18.25		
		*622 E 11 6499 01 001 0 22 0 00							0.00		

P.O. #	*Year	Description	Vendor	P.O. Date	PO Amount	PO Enc Amount	Liquidated	Adj Enc Amount	Amount	Open	Sts
22 E 11 6499 05 001 0 22 0 00	CPF - CATE	MISC OPERATING COSTS									
12/19/14	AP	JB2	THE HIGHLANDER	221500055	Construction Trades Legal	837	12/18/14	1097	12/19/14	219.00	
					Notice, 11/18, 11/21, 11/25, 11/28/14						
					December					219.00	
					*622 E 11 6499 05 001 0 22 0 00					219.00	
					Accounts Payable					219.00	

37

P.O. #	*Year	Description	Vendor	P.O. Date	PO Amount	PO Enc Amount	Liquidated	Adj Enc Amount	Amount	Open	Sts
22 E 11 6629 01 001 0 22 0 00	CPF - CATE	BUILDING PURCHASE/CONST/IMPRVM									
12/05/14	AP	JB	JAMES BURKETT	6221500013	MT - HS CTE ANIMAL SCIENCE IMPROVEMENTS	102420142	12/03/14	1072	12/05/14	45,302.12	
12/05/14	AP	JB	FORD & CREW HOME AND HARDWARE	6221500015	MT - HS AG BARN RENOVATION	A3740	12/03/14	1075	12/05/14	3.21	
12/10/14	AP	JB	HIGHLAND LAKES FENCE & GATE	6221500014	MT - HS AG BARN RENOVATIONS	1104	12/10/14			14,725.00	
12/12/14	AP	JB	HIGHLAND LAKES FENCE & GATE	6221500014	MT - HS AG BARN RENOVATIONS	1104	*12/10/14			-14,725.00	
12/12/14	AP	JB	HIGHLAND LAKES FENCE & GATE	6221500014	MT - HS AG BARN RENOVATIONS	1104	12/10/14	1082	12/12/14	14,725.00	
12/18/14	AP	JB1	FORD & CREW HOME AND HARDWARE	6221500007	W.O. #51927 - HS AG BARN RENOVATION - WATER LINES	C3293	12/15/14			14.07	
12/18/14	AP	JB1	FORD & CREW HOME AND HARDWARE	6221500007	W.O. #51927 - HS AG BARN RENOVATION - WATER LINES	a5238	12/15/14			22.76	
12/18/14	AP	JB1	COLLIER MATERIALS INC	6221500016	MT - HS AG BARN RENOVATION	70325	12/15/14			734.00	

REPORT OF BOND EXPENDITURES (Date: 12/01/2014 - 12/31/2014)

Ind	T	Fn	Obj	Sb	Org	F	Pr	L	I	2	End	Obj
22	E	11	6629	01	001	0	22	0	00	(continued)		
Date	AP	Sub	Batch	Vendor Name/Ref	PO#/Line#	Description	Inv#/Desc2	Inv Date	Chk#/Rec#	Check Date	Amount	
12/18/14	AP	JBI	JBI	COLLIER MATERIALS INC	6221500016	MT - HS AG BARN RENOVATION	70326	12/15/14			734.00	
12/18/14	AP	JBI	JBI	ELLIOTT ELECTRIC SUPPLY	6221500018	W.O. #53257 - HS VO/AG RENOVATION ELECTRICAL	364232601	12/17/14			10,800.85	
12/18/14	AP	JBI	JBI	ELLIOTT ELECTRIC SUPPLY	6221500018	W.O. #53257 - HS VO/AG RENOVATION ELECTRICAL	364266401	12/17/14	1090	12/18/14	1,571.06	
12/18/14	AP	JBI	JBI	DEALERS ELECTRICAL SUPPLY	6221500022	W.O. #53257 - HS VO/AG RENOVATION ELECTRICAL	291453700	12/17/14	1089	12/18/14	17.41	
12/18/14	AP	JBI	JBI	FORD & CREW HOME AND HARDWARE	6221500007	W.O. #51927 - HS AG BARN RENOVATION - WATER LINES	c3293	*12/15/14			-14.07	
12/18/14	AP	JBI	JBI	FORD & CREW HOME AND HARDWARE	6221500007	W.O. #51927 - HS AG BARN RENOVATION - WATER LINES	a5238	*12/15/14			-22.76	
12/18/14	AP	JBI	JBI	COLLIER MATERIALS INC	6221500016	MT - HS AG BARN RENOVATION	70325	*12/15/14			-734.00	
12/18/14	AP	JBI	JBI	COLLIER MATERIALS INC	6221500016	MT - HS AG BARN RENOVATION	70326	*12/15/14			-734.00	
12/18/14	AP	JBI	JBI	ELLIOTT ELECTRIC SUPPLY	6221500018	W.O. #53257 - HS VO/AG RENOVATION ELECTRICAL	364232601	*12/17/14			-10,800.85	
12/18/14	AP	JBI	JBI	FORD & CREW HOME AND HARDWARE	6221500007	W.O. #51927 - HS AG BARN RENOVATION - WATER LINES	a5238	12/15/14	1091	12/18/14	22.76	
12/18/14	AP	JBI	JBI	FORD & CREW HOME AND HARDWARE	6221500007	W.O. #51927 - HS AG BARN RENOVATION - WATER LINES	c3293	12/15/14	1091	12/18/14	14.07	
12/18/14	AP	JBI	JBI	ELLIOTT ELECTRIC SUPPLY	6221500018	W.O. #53257 - HS VO/AG RENOVATION ELECTRICAL	364232601	12/17/14	1090	12/18/14	10,800.85	
12/18/14	AP	JBI	JBI	COLLIER MATERIALS INC	6221500016	MT - HS AG BARN RENOVATION	70325	12/15/14	1088	12/18/14	734.00	
12/18/14	AP	JBI	JBI	COLLIER MATERIALS INC	6221500016	MT - HS AG BARN RENOVATION	70326	12/15/14	1088	12/18/14	734.00	
December												
P.O. #	*Year	Description	Vendor	P.O. Date	PO Amount	PO Enc Amount	Liquidated	Adj Enc Amount	Amount	Open	Sts	
6221500004	2014	MT - HS AG BARN RENOVATION	COLLIER MATERIALS INC	10/08/2014	400.00	400.00	261.00	0.00	139.00	0		
6221500007	2014	W.O. #51927 - HS AG BARN RENOVATION	FORD & CREW HOME AND	10/16/2014	100.00	100.00	96.87	0.00	3.13	0		
6221500015	2014	MT - HS AG BARN RENOVATION	FORD & CREW HOME AND	10/30/2014	100.00	100.00	22.17	0.00	77.83	0		
6221500018	2014	W.O. #53257 - HS VO/AG RENOVAT	ELLIOTT ELECTRIC SUP	12/08/2014	15,000.00	15,000.00	12,371.91	0.00	2,628.09	0		
6221500020	2014	MT - HS VO/AG RENOVATION	UNITED RENTALS #M17	12/11/2014	3,500.00	3,500.00	0.00	0.00	3,500.00	H		
6221500023	2014	W.O. #53347 - HS VO/AG RENOVAT	FORD & CREW HOME AND	12/18/2014	96.43	96.43	0.00	0.00	96.43	0		
*Total												
					19,196.43	19,196.43	12,751.95	0.00	6,444.48			
					*622 E 11 6629 01 001 0 22 0 00				73,924.48			
					*Accounts Payable				73,924.48			

P.O. #	*Year	Description	Vendor	P.O. Date	PO Amount	PO Enc Amount	Liquidated	Adj Enc Amount	Amount	Open	Sts	
6221500019	2014	MT - HS AUD/VID RENOVATION	ASB TEXAS ASSOCIATION OF	12/10/2014	1,190.00	1,190.00	0.00	0.00	1,190.00	0		
BUILDING PURCHASE/CONST/IMPRVM												
December												
					1,190.00	1,190.00	0.00	0.00	1,190.00	0		

The Year column displays the first year of the fiscal year pair (2014 for 2014-2015).

REPORT OF BOND EXPENDITURES (Date: 12/01/2014 - 12/31/2014)

Ind T	Fn	Obj	Sb	Org	F	Pr	L	L2	End	Obj	Vendor	PO#/Line#	Description	P.O. Date	PO Amount	PO Enc Amount	Inv#/Desc2	Inv Date	Chk#/Rec#	Check Date	Amount	
22	E	11	6629	02	001	0	22	0	00	CPF - CATE	BWI COMPANIES	221500043	BUILDING PURCHASE/CONST/IMPRVM	12/18/14	AP	JBI	221500043	2014 HORTICULTURE GREENHOUSES	12/15/14	1087	12/18/14	1,875.00
											*Total		1,190.00	0.00	0.00	1,190.00	0.00					
											*622 E 11 6629 02 001 0 22 0 00							0.00				
22	E	11	6631	01	001	0	22	0	00	CPF - CATE	BWI COMPANIES	221500043	HORTICULTURE GREENHOUSES	10/27/2014	192,278.17	192,278.17	FEC03371	2015 Ford F350AG CrewCab Long	12/05/14	1073	12/05/14	11,668.00
											*Total		192,278.17	1,875.00	0.00	190,403.17	0					
											*622 E 11 6629 10 001 0 22 0 00							1,875.00				
											*Accounts Payable							1,875.00				
22	E	11	6631	05	001	0	22	0	00	CPF - CATE	BWI COMPANIES	221500023	AG TRUCK SPRAY BED LINER, STEPS & GUARDS	12/16/14	1095	12/16/14	1095	2015 Ford F350AG CrewCab Long	12/05/14	1073	12/05/14	11,667.00
											*Total		192,278.17	1,875.00	0.00	190,403.17	0					
											*622 E 11 6631 01 001 0 22 0 00							1,875.00				
											*Accounts Payable							1,875.00				
22	E	11	6631	07	001	0	22	0	00	CPF - CATE	BWI COMPANIES	221500023	AG TRUCK SPRAY BED LINER, STEPS & GUARDS	12/16/14	1095	12/16/14	1095	2015 Ford F350AG CrewCab Long	12/05/14	1073	12/05/14	11,668.00
											*Total		192,278.17	1,875.00	0.00	190,403.17	0					
											*622 E 11 6631 07 001 0 22 0 00							1,875.00				
											*Accounts Payable							1,875.00				

and T En Obj Sb Org F Pr L L2 End Obj  
 22 E 11 6631 07 001 0 22 0 00 (continued)  
 Date Src Sub Batch Vendor Name/Ref PO#/Line# Description Inv#/Desc2 Inv Date Chk#/Rec# Check Date Amount

*Accounts Payable											
FURNITURE & EQUIPMENT											
P.O. #	*Year	Description	Vendor	P.O. Date	PO Amount	PO Enc Amount	Liquidated	Adj Enc Amount	Amount	Open	Sts
221500045	2014	AG STOCK TRAILER	LONGHORN TRAILER SAL	10/30/2014	38,874.79	38,874.79	0.00	0.00	38,874.79	0	
		*Total			38,874.79	38,874.79	0.00	0.00	38,874.79		
22 E 11 66--	---	---	*CPTL OUTLY LAND BLDG & EQUIP	*622 E 11 6639 01 001 0 22 0 00					0.00		
22 E 11	---	---	*INSTRUCTION								

*Accounts Payable											
BUILDING PURCHASE/CONST/IMPRVM											
P.O. #	*Year	Description	Vendor	P.O. Date	PO Amount	PO Enc Amount	Liquidated	Adj Enc Amount	Amount	Open	Sts
9361500336	2014	BROADCAST STUDIO	CLAYCOMB ASSOCIATES	12/11/2014	45,000.00	45,000.00	2,250.00	0.00	42,750.00	0	
		*Total			45,000.00	45,000.00	2,250.00	0.00	42,750.00		
22 E 81 6629 02 001 0 22 0 00 CPF - CATE									2,250.00		
12/12/14	AP	JB1	CLAYCOMB ASSOCIATES	9361500336 BROADCAST STUDIO	03		12/12/14	1080	12/12/14		2,250.00
				December							2,250.00

*Accounts Payable											
BUILDING PURCHASE/CONST/IMPRVM											
P.O. #	*Year	Description	Vendor	P.O. Date	PO Amount	PO Enc Amount	Liquidated	Adj Enc Amount	Amount	Open	Sts
9361500336	2014	BROADCAST STUDIO	CLAYCOMB ASSOCIATES	12/11/2014	45,000.00	45,000.00	2,250.00	0.00	42,750.00	0	
		*Total			45,000.00	45,000.00	2,250.00	0.00	42,750.00		
22 E 81 6629 05 001 0 22 0 00 CPF - CATE									2,250.00		
22 E 81 6629 10 001 0 22 0 00 CPF - CATE									2,250.00		

*Accounts Payable											
BUILDING PURCHASE/CONST/IMPRVM											
P.O. #	*Year	Description	Vendor	P.O. Date	PO Amount	PO Enc Amount	Liquidated	Adj Enc Amount	Amount	Open	Sts
6221500010	2014	MT - HS VO/AG EQUIPMENT	MSC INDUSTRIAL SUPPLY CO	12/10/2014	100.00	100.00	18.71	0.00	81.29	0	
		*Total			2,000.00	2,000.00	790.15	0.00	1,209.85	0	
22 E 81 66--	---	---	*CPTL OUTLY LAND BLDG & EQUIP	*622 E 81 6629 10 001 0 22 0 00					4,840.48		
22 E 81	---	---	*FACILITIES ACQ. & CONSTRUCTIO						1,291.14		
2	---	---	*CPF - CATE						4,840.48		

The Year column displays the first year of the fiscal year pair (2014 for 2014-2015).

End	I	En	Obj	Sb	Org	F	Pr	L	L2	Fnd	Obj	PO#	Line#	Description	Inv#	Desc2	Inv	Date	Chkl	Recf	Check	Date	Amount	
Date																								
336 E	36	6619	00	01	0	91	0	00	CPF	-	BAND			LAND PURCHASE & IMPROVEMENTS										
	P.O. #		*Year	Description	Vendor		P.O. Date	PO	Enc	Amount	Liquidated	Adj	Enc	Amount	Amount	Open	Sts							
6001500002	2014	MT	-	HS ATH CMLPX DRAINAGE PRO MYERS CONCRETE CONST	12/18/2014	48,700.00	0.00	48,700.00	0.00	0.00	0.00	0.00	0.00	48,700.00	0									
				*Total		48,700.00		48,700.00						48,700.00										
336 E	36	66--	--	--	--	--	--	*CPTL OUTLY LAND BLDG & EQUIP																0.00
336 E	36	-----	-----	-----	-----	-----	-----	*COCURR./EXTRACURR.ACTIVITIES																
336 E	81	6219	00	936	0	99	0	00	CPF	-	BAND			PROFESSIONAL SERVICES										
12/10/14	AP	JB						WILLIS-SHERMAN ASSOCIATES	6001500000	MT	-	HS	SPORTS	COMPLEX	2807		12/10/14	1084						1,785.00
								INC						DRAINAG PROJECT										
12/18/14	AP	JB1						WILLIS-SHERMAN ASSOCIATES	6001500000	MT	-	HS	SPORTS	COMPLEX	142805		12/17/14	1096						14,985.00
								INC						DRAINAG PROJECT										
								December																16,770.00
	P.O. #	*Year	Description	Vendor		P.O. Date	PO	Enc	Amount	Liquidated	Adj	Enc	Amount	Amount	Open	Sts								
6001500001	2014	MAINT	-	HS SPORTS COMPLEX DRAI WILLIS ENVIRONMENTAL	12/01/2014	15,500.00	0.00	15,500.00	0.00	0.00	0.00	0.00	0.00	15,500.00	0									
				*Total		15,500.00		15,500.00						15,500.00										
336 E	81	6219	00	936	0	99	0	00	CPF	-	BAND			ACCOUNTS PAYABLE										
								*PURCHASE & CONTRACTED SVS																16,770.00
								*FACILITIES ACQ. & CONSTRUCTIO																16,770.00
								*CPF - BAND																
53 E	11	6398	00	999	0	99	0	00	CPF	-	TECHNOLOGY			COMPUTER RELATED SUPPLIES										
12/11/14	AP	JB1						CARD SERVICE CENTER	531500063	USB	HUB	FOR	IPAD	CARTS	2469216mz		12/11/14							49.98
12/12/14	AP	JB1						CARD SERVICE CENTER	531500063	USB	HUB	FOR	IPAD	CARTS	2469216mz		*12/11/14							-49.98
12/12/14	AP	JB1						CARD SERVICE CENTER	531500063	USB	HUB	FOR	IPAD	CARTS	2469216mz		12/11/14	1079					49.98	
								December																49.98
	P.O. #	*Year	Description	Vendor		P.O. Date	PO	Enc	Amount	Liquidated	Adj	Enc	Amount	Amount	Open	Sts								
5315000084	2014	WALL	MOUNT	SURGE	PROTECTORS	FO	AMAZON.COM		12/04/2014	299.85	0.00	0.00	0.00	299.85	0									299.85
				*Total		299.85		299.85						299.85										
53 E	11	63--	--	--	--	--	--	*653 E 11 6398 00 999 0 99 0 00																49.98
								*ACCOUNTS PAYABLE																49.98

Total for Accounts Payable 143,425.05

The Year column displays the first year of the fiscal year pair (2014 for 2014-2015).

End T Fn Obj Sb Org F Pr L L2 Fnd Obj  
Date Src Sub Batch Vendor Name/Ref PO#/Line# Description Inv#/Desc2 Inv Date Chkl/Rec# Check Date Amount  
Grand Total 143,425.05

Number of Accounts: 25

\*\* The report displays only accounts with activity in the date range selected.

\*\*\*\*\* End of report \*\*\*\*\*



Marble Falls  
Independent  
School District

INTEROFFICE MEMORANDUM

Date: January 14, 2015

To: Board of Trustees and Dr. O'Connor

From: David Hemond, Accounting Supervisor

Subject: Consider Approval of Budget Amendments

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Budget amendment included for approval (copies follow):

- 14-00018      Increase budget for insurance proceeds received for roof repairs - \$1,171,842
- 14-00022      Increase budget for donation received for technology supplies - \$21,402
- 14-00024      Increase budget for counselor travel - \$845

**MARBLE FALLS ISD  
BUDGET AMENDMENT**

<b>Batch #:</b>	<u>14-50018</u>	<b>Reason for amendment:</b>	To set up budget to increase insurance proceeds and roofing construction
<b>Fiscal Year:</b>	2014-15	<b>Account Description</b>	
<b>Account Number</b>		<b>Debit</b>	<b>Credit</b>
<b>EXPENDITURES</b>		<b>Increase</b>	<b>Decrease</b>
1	199-81-6629.03-999-099-000	1,171,842.00	
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
<b>REVENUE</b>		<b>Decrease</b>	<b>Increase</b>
21	199-00-5745.00-000-000-000		1,171,842.00
22			
23			
24			
<b>Totals</b>		1,171,842.00	1,171,842.00

<b>Board Approval Required</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<b>Prepared by:</b> Lisa LeMon <b>Date:</b> 01/07/15	<b>Approved by:</b> <u>DLA</u> <b>Date:</b> <u>1/9/15</u>	<b>Reviewed by:</b> <u>ASSICA ROWELL</u> <b>Date:</b> <u>1/7/15</u>
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MARBLE FALLS ISD  
BUDGET AMENDMENT

1-7-15

Batch #: 14-00022-		Reason for amendment: ADD CHARITABLE DONATION FROM JANICE LAUREL WARREN	
Fiscal Year: 2014/2015			
Account Number		Account Description	
<b>EXPENDITURES</b>			
1	199 E 11 6398 00 999 0 23 0 00	TECHNOLOGY SUPPLIES	
2	199 E 11 6399 00 999 0 23 0 00	GENERAL SUPPLIES	\$10,701.00
3			\$10,701.00
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
<b>REVENUE</b>			
21	199 R 00 5744 00 000 0 00 0 00	GIFTS AND BEQUESTS	\$21,402.00
22			
23			
24			
<b>Totals</b>			21,402.00
Board Approval Required		Prepared by: <i>Smith</i>	Reviewed by: <i>DA</i>
<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Date: 1-7-15	Date: 1/9/15
		Entered by: <i>Janice Laurel Warren</i>	Date: 1-8-15

MARBLE FALLS ISD  
BUDGET AMENDMENT

Batch #:	14-00024	Reason for amendment:	CORRECTING BUDGET CODE FOR COUNSELOR TRAVEL
Fiscal Year:	14-15	Account Description	
Account Number			
<b>EXPENDITURES</b>			
1	199 E 23 6411 00 001 0 99 0 00	ADMIN EMPLOYEE TRAVEL	
2	199 E 31 6411 00 001 0 99 0 00	COUNSELOR TRAVEL	845.00
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
<b>REVENUE</b>			
21			
22			
23			
24			
Totals			845.00
Board Approval Required		Entered by: L. Konrath	845.00
<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Date: 11/12/15	Date: 1-13-15
Prepared by: [Signature]		Reviewed by: [Signature]	
Date: 11/12/15		Date: 11/13/15	

**ORDER OF ELECTION FOR OTHER POLITICAL SUBDIVISIONS**

An election is hereby ordered to be held on May 9, 2015 for the purpose of:

electing to the Board of Trustees of Marble Falls Independent School District three trustees for a full three year term each for positions designated as Place 5, Place 6, and Place 7.

Applications for a place on the ballot shall be filed by: February 27, 2015

Early voting by personal appearance will be conducted each weekday at:

Marble Falls Courthouse Annex, 810 Steve Hawkins, Marble Falls, TX.  
and  
Burnet County Courthouse, 220 S. Pierce, Burnet TX 78611

between the hours of 8:00 a.m. and 5:00 p.m. beginning April 27, 2015 and ending May 5, 2015.

Applications for ballot by mail shall be mailed to:

Barbara Agnew  
Burnet County Elections Administrator and  
Early Voting Clerk for Marble Falls ISD  
220 S. Pierce St.  
Burnet, TX 78611

Applications for ballots by mail must be received no later than the close of business on May 1, 2014.

Additional early voting will be held as follows

<u>Burnet County Courthouse Annex, Marble Falls, TX</u>	<u>Thursday, April 30, 2015</u>	<u>7:00 a.m. – 7:00 p.m.</u>
<u>Burnet County Courthouse, Burnet, TX</u>	<u>Thursday, April 30, 2015</u>	<u>7:00 a.m. – 7:00 p.m.</u>
<u>Burnet County Courthouse Annex, Marble Falls, TX</u>	<u>Monday, May 4, 2015</u>	<u>7:00 a.m. – 7:00 p.m.</u>
<u>Burnet County Courthouse Annex, Burnet, TX</u>	<u>Monday, May 4, 2015</u>	<u>7:00 a.m. – 7:00 p.m.</u>

Issued this the \_\_\_\_\_ day of \_\_\_\_\_, 2015

\_\_\_\_\_  
Member Signature of Presiding Officer

\_\_\_\_\_  
Member Member

\_\_\_\_\_  
Member Member

\_\_\_\_\_  
Member Member

**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.**

BOARD MEETINGS

BE  
(LOCAL)

MEETING PLACE AND TIME	The notice for a Board meeting shall reflect the date, time, and location of the meeting.
REGULAR MEETINGS	Regular meetings of the Board shall normally be held on the third Monday of each month at 6:00 p.m. When determined necessary and for the convenience of Board members, the Board President may change the date, time, or location of a regular meeting with proper notice.
SPECIAL OR EMERGENCY MEETINGS	<p>The Board President shall call special meetings at the Board President's discretion or on request by two members of the Board.</p> <p>The Board President shall call an emergency meeting when it is determined by the Board President or two members of the Board that an emergency or urgent public necessity, as defined by law, warrants the meeting.</p>
AGENDA DEADLINE	The deadline for submitting items for inclusion on the agenda is the fourth business day before regular meetings and the fourth business day before special meetings.
PREPARATION	<p>In consultation with the Board President, the Superintendent shall prepare the agenda for all Board meetings. On request, in writing, of at least two Board members, for a subject to be included on the agenda of a meeting, and the Superintendent shall include on the preliminary agenda of the meeting all topics that have been timely submitted by Board members.</p> <p>Before the official agenda is finalized for any meeting, the Superintendent shall consult the Board President to ensure that the agenda and the topics included meet with the Board President's approval. In reviewing the preliminary agenda, the Board President shall ensure that any topics the Board or at least two Board members have requested to be addressed are either on that agenda or scheduled for deliberation at an appropriate time in the near future. The Board President shall not have authority to remove from the agenda a subject requested by at least two Board members without those Board members' specific authorization.</p>
NOTICE TO MEMBERS	Members of the Board shall be given notice of regular and special meetings at least 72 hours prior to the scheduled time of the meeting and at least two hours prior to the time of an emergency meeting.
CLOSED MEETING	<p>Notice of all meetings shall provide for the possibility of a closed meeting during an open meeting, in accordance with law.</p> <p>The Board may conduct a closed meeting when the agenda subject is one that may properly be discussed in closed meeting. [See BEC]</p>

BOARD MEETINGS

BE  
(LOCAL)

- ORDER OF BUSINESS      The order of business for regular Board meetings shall be as set out in the agenda accompanying the notice of the meeting. At the meeting, the order in which posted agenda items are taken may be changed by consensus of Board members.
- RULES OF ORDER      The Board shall observe the parliamentary procedures as found in *Robert's Rules of Order, Newly Revised*, except as otherwise provided in Board procedural rules or by law. Procedural rules may be suspended at any Board meeting by majority vote of the members present.
- VOTING      Voting shall be by voice vote or show of hands, as directed by the Board President. Any member may abstain from voting, and a member's vote or failure to vote shall be recorded upon that member's request. [See BDAA(LOCAL) for the Board President's voting rights]
- CONSENT AGENDA      When the agenda is prepared, the Board President shall determine items, if any, that qualify to be placed on the consent agenda. A consent agenda shall include items of a routine and/or recurring nature grouped together under one action item. For each item listed as part of a consent agenda, the Board shall be furnished with background material. All such items shall be acted upon by one vote without separate discussion, unless a Board member requests that an item be withdrawn for individual consideration. The remaining items shall be adopted under a single motion and vote.
- MINUTES      Board action shall be carefully recorded by the Board Secretary or clerk; when approved, these minutes shall serve as the legal record of official Board actions. The written minutes of all meetings shall be approved by vote of the Board and signed by the Board President and the Board Secretary.
- The official minutes of the Board shall be retained on file in the office of the Superintendent and shall be available for examination during regular office hours.
- DISCUSSIONS AND LIMITATION      Discussions shall be addressed to the Board President and then the entire membership. Discussion shall be directed solely to the business currently under deliberation, and the Board President shall halt discussion that does not apply to the business before the Board.
- The Board President shall also halt discussion if the Board has agreed to a time limitation for discussion of an item, and that time limit has expired. Aside from these limitations, the Board President shall not interfere with debate so long as members wish to address themselves to an item under consideration.

# Vantage Points

## A Board Member's Guide to Update 101

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



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

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

For further information about Policy Service, check out our website at <http://policy.tasb.org>.

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Update 101 incorporates recent changes to the Administrative Code on topics including board member training, school nutrition policies, secondary curriculum requirements, promotion and retention, and reporting child abuse and neglect, as well as revisions to the legally referenced policies on employee contracts. Local policy recommendations at Update 101 address issues such as board meetings, acceptance of electronic bids or proposals for district purchases, the authority to approve school closures and variations to the school calendar, and a recent commissioner of education decision that prompted changes to all three of the local policies addressing grievances.

**Board Issues**

**Board  
Training**

As reflected in revisions to BBD(LEGAL) on board training and orientation, the State Board of Education (SBOE) amended the existing requirement that a board president announce board member compliance with training requirements. Effective August 25, 2014, and applicable for the last calendar meeting of 2014, the amended rules require an additional statement that completion of annual training is an obligation and expectation of any board member under SBOE rule. Training requirements for new board members were also revised to specify a minimum time frame of three hours for the local district orientation, along with topics that the orientation must cover. In addition, a change was also made in the deadline to receive training on the Texas Education Code, which now must occur within the first 120 days of service rather than the first year and include discussion of specific chapters of the Education Code. Finally, the rules added a requirement that the annual team building session include a review of the framework for governance leadership, also approved by the SBOE. [For the governance framework, see BBD(EXHIBIT), not included in this update.]

**Board  
Meetings**

***BE(LOCAL) POLICY CONSIDERATIONS***

Recommended revisions to this local policy on board meetings simplify the language in order to accommodate variations from a board’s normal meeting practices. Rather than listing the regular meeting location, the policy now indicates that each notice shall reflect the date, time, and location of the meeting, whether the meeting is a regular, special, or emergency meeting. Recommended revisions also clarify that when determined necessary and for the convenience of board members, the board president may change the date, time, or location of regular meetings with proper notice.

Another recommended revision provides additional flexibility regarding the deadline to submit agenda items.

**Superintendent  
Severance**

BJCE(LEGAL), addressing suspension or termination of the superintendent, has been revised to incorporate amendments to the Administrative Code requiring a district that makes a severance payment to a superintendent to send copies of the superintendent’s employment contract and the termination or severance agreement along with the Superintendent Payment Disclosure Form to the Texas Education Agency (TEA). The district must also provide any other information or documentation that the commissioner requests to determine if a payment is a severance payment.

**District  
Operations**

Amended Administrative Code provisions also prompted changes regarding depositories at policy BDAE(LEGAL). The amended rules require a district’s notice of request for proposals to include the Bid Form for Depository Services or the Proposal Form for Depository Services, as applicable, prescribed by SBOE rule. In addition, a district is required to use the depository contract form included in the Administrative Code and, if applicable, the surety bond form and is required to file the completed documents with TEA.

**Depositories**

**Purchasing and  
Acquisition**

***CH(LOCAL) POLICY CONSIDERATIONS***

Under Texas law, a board may accept bids or proposals submitted electronically, but only if the board adopts rules to ensure the identification, security, and confidentiality of the electronic bids or proposals and to ensure that the electronic bids or proposals remain effectively unopened until the proper time.

For districts that did not have text at CH(LOCAL) addressing electronic bids and proposals, we recommend new provisions allowing for this type of submission. These new provisions do not obligate a district to accept electronic submissions; however, bids or proposals that the district has chosen to accept electronically must be in accordance with board-adopted rules. For districts that already had text addressing electronic submission of bids and proposals, we recommend adding text to reference the board-adopted rules. Other recommended revisions throughout this policy are to more closely align with common district practice and to refer to administrative purchasing procedures.

**School  
Nutrition  
Standards**

New rules from the Texas Department of Agriculture (TDA), effective July 1 and September 1, 2014, repeal the former Texas Public School Nutrition Policy but continue prohibitions on the use of deep fat fryers and soft drinks. The new rules, reflected at CO(LEGAL), also place restrictions on the time and place of the sale and consumption of competitive foods. These restrictions reflect the previous standards from the repealed Texas Public School Nutrition Policy; however, the new TDA rules give local school boards the option to

revise their Wellness Policies to adopt alternative standards. Definitions of “school day,” school campus,” and “competitive foods” are also included. The sanctions involved if a district is found to be in violation of the TDA rules have been added as well.

**Use of School Facilities**

Provisions from Senate Bill 2 from the 83rd Texas Legislature, Regular Session, have been incorporated at GKD(LEGAL) addressing nonschool use of school facilities. The new text provides that a district may not require a campus or campus program charter created by converting an existing district campus to purchase or rent a district facility in order to use the facility. The provisions also prohibit a district from requiring a campus or campus program charter or an open enrollment charter school to pay an amount for contracted services that is higher than the actual cost to the district for providing the services.

**School Calendar**

***EB(LOCAL) POLICY CONSIDERATIONS***

This local policy addressing the school year is recommended for inclusion in the policy manual for districts without a local policy and for revision by districts with a local policy. The recommended text gives the superintendent the authority to approve variations from the board-adopted school calendar when necessary and to close schools for reasons of public health and safety. These provisions ensure that the superintendent has the authority to act when an immediate need arises.

**Grievance Process**

***DGBA, FNG, AND GF(LOCAL) POLICY CONSIDERATIONS***

A recent commissioner’s decision held that under the district’s grievance policy an employee’s use of the informal grievance process extends the timeline for filing a formal grievance, which would not begin to run until after the employee received a final response regarding the informal process. Recommended revisions at DGBA(LOCAL), the policy on employee complaints, FNG(LOCAL), on student and parent complaints, and GF(LOCAL), on complaints by the public, address this decision and clarify that participation in the informal grievance process does not extend any deadlines in the policies, except by mutual written consent, and that an administrator with whom a complainant addresses concerns through the informal process must have the authority to address those concerns.

Other significant recommended changes throughout the complaint policies provide flexibility to districts during the formal grievance process, including:

- A new provision stating that, while a district will make reasonable attempts to schedule conferences at a mutually agreeable time, if the complainant fails to appear at a scheduled conference, the district can hold the conference without the complainant;
- Revised text requiring Level One and Level Two administrators to “schedule” rather than “hold” conferences within ten days of receiving a written complaint or appeal notice, providing some flexibility when it is not possible to hold the conference within the ten-day period; and
- An exception to the requirement that a Level One administrator provide a response within ten days of a conference when there are extenuating circumstances.

**Employment Issues**

**Contract Employees**

Several legally referenced policies regarding contract personnel—DCA(LEGAL) addressing probationary contracts, DCB(LEGAL) addressing term contracts, and DCC(LEGAL) addressing continuing contracts—have been reorganized to more closely track current statutory language, to remove redundant provisions already covered at other codes, and to add existing statutory information to help clarify when each type of contract is required. In addition, a cross-reference to a new DK(EXHIBIT), which outlines SBEC certification requirements for personnel assignments, has been added to these legally referenced policies.

**Professional Standards**

New commissioner rules on teacher and principal standards are referenced in notes at DNA(LEGAL) and at DNB(LEGAL), respectively.

**Instruction**

**Secondary Curriculum Requirements**

Revisions at EHAC(LEGAL) reflect amendments to the Administrative Code to align the secondary curriculum requirements with the courses that districts must offer under House Bill 5. New SBOE rules have also been incorporated requiring districts to provide CPR instruction at least once to all students who entered grade 7 in or after the 2010–11 school year. This requirement can be waived by the ARD or Section 504 committee for a student with a disability if the student is unable to complete the CPR instruction.

**Adult Education**

EHBI(LEGAL), addressing adult and community education, has been revised to reflect new rules enacted by the Texas Workforce Commission (TWC), which now has oversight of adult education and literacy programs.

**Academic Achievement Records**

As reflected in changes at EI(LEGAL), on academic achievement, and at FL(LEGAL), on student records, a new SBOE rule requires districts to use an academic achievement record form that includes student demographics, school data, student data, and the courses and credits the student earned.

Furthermore, as noted at EI(LEGAL), academic achievement records must indicate endorsements, performance acknowledgments, and the distinguished level of achievement, as appropriate.

**Certificate of Coursework Completion**

The same SBOE rule that prompted changes at EI(LEGAL) and FL(LEGAL) also resulted in new text at FMH(LEGAL) providing that a student who completes all graduation requirements except for required end-of-course assessments may be issued a certificate of coursework completion. A related provision from existing statute explains that a district may allow a student who receives a certificate of coursework completion to participate in graduation ceremonies. See EI(LOCAL) and FMH(LOCAL), not included in this update, for whether your district issues certificates of coursework completion and allows students with certificates to participate in commencement ceremonies.

**Retention and Promotion**

The legally referenced policy addressing retention and promotion, EIE(LEGAL), has been reorganized for clarity and revised to reflect amendments to the Administrative Code. The amended rules rename the Grade Placement Committee Manual to the Student Success Initiative (SSI) manual, as reflected throughout the policy. Provisions addressing accelerated instruction for unsatisfactory performance on assessment instruments have been deleted, as those provisions are not specific to promotion and retention.

**English Language Learners**

Amended commissioner rules addressing English language learners' participation in state assessments are reflected at EKBA(LEGAL). The amended rules address which English end-of-course assessment can be used to meet graduation requirements for an English language learner who meets certain criteria and is enrolled in English I or English for Speakers of Other Languages I.

**Makeup Work**

***EIAB(LOCAL) POLICY CONSIDERATIONS***

For those districts that have this local policy on makeup work, we recommend its deletion. Guidelines on makeup work are typically distributed to students and parents in administrative materials, such as the district's grading guidelines or the student handbook, which creates the potential for conflicts with board-adopted provisions in the policy manual. There is no requirement for such a policy to be included in the district's local board policy manual.

**Student Issues**

**Reporting  
Child Abuse  
and Neglect**

Revised commissioner rules on reporting child abuse and neglect incorporate new statutory requirements made by Senate Bill 939 from the 83rd Texas Legislature, Regular Session, and are reflected at FFG(LEGAL). The amended rules require districts to “adopt” rather than “establish” policies for reporting child abuse and neglect and to provide training to district employees to increase awareness of sexual abuse and other maltreatment of children. Districts must also display at each campus a poster that meets certain specifications and includes information on reporting child abuse and neglect.

***FFG(LOCAL) POLICY CONSIDERATIONS***

To satisfy the commissioner’s new requirement that districts adopt policies for reporting child abuse and neglect, this new local policy is recommended for inclusion in the district’s manual. The policy requires individuals who have cause to believe that a child has been or may be abused or neglected to make a report as required by law and requires reports to be made in accordance with FFG(EXHIBIT). A revised FFG(EXHIBIT) referencing the new local policy is included in this update to distribute to staff.

**Attendance for  
Credit**

For clarification, an existing attorney general opinion has been added at FEC(LEGAL), addressing attendance for credit. In the opinion, the attorney general determined that, for purposes of receiving credit or a final grade, all absences are considered when calculating whether a student attended class for 90 percent of the days the class is offered.

**Student  
Travel**

***FMG(LOCAL) POLICY CONSIDERATIONS***

For those districts that have this local policy on student travel, recommended revisions are to simplify the policy and reflect common district practice. The policy also addresses common practices regarding authority to approve overnight and out-of-state trips.

**More  
Information**

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

## (LOCAL) Policy Comparison Packet

Each marked-up (LOCAL) policy in this collection reflects an automated comparison of the updated policy with its precursor, as found in the TASB Policy Service records.

The comparison is generated by an automated process that shows changes 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.

While the annotation software competently identifies simple changes, large or complicated changes—as in an extensive rewrite—may be more difficult to follow.

To see these same annotations in Word format, where you can further modify the text or alter the presentation of tracked changes themselves, see “(LOCAL) Policy Comparison (Word docs/Zip),” also found online in Local Manual Updates.

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

Marble Falls ISD  
027904

BOARD MEETINGS

BE  
(LOCAL)

MEETING PLACE AND TIME

The notice for a Board meeting shall reflect the date, time, and location of the meeting.

REGULAR MEETINGS

~~Unless otherwise provided in the notice for a meeting, Board meetings shall be held at Marble Falls ISD Central Administration Office, 1800 Colt Circle, Marble Falls, TX.~~

MEETING TIME

Regular meetings of the Board shall normally be held on the third Monday of each month at 6:00 p.m. When determined necessary and for the convenience of Board members Trustees, the Board President may change the date, or time, or location of a regular meeting with proper notice. ~~The notice for that meeting shall reflect the changed date or time.~~

SPECIAL OR EMERGENCY MEETINGS

~~The Board time and place of special and emergency meetings shall be as set out in the notice for the meeting.~~

The President of the Board shall call special meetings at the Board President's discretion or on request by two members of the Board.

The Board President shall call an emergency meeting when it is determined by the Board President or two members of the Board that an emergency or urgent public necessity, as defined by law, warrants the meeting.

AGENDA

DEADLINE

The deadline for submitting items for inclusion on the agenda is ~~noon of the the~~ fourth business day before regular meetings and ~~noon of the the~~ fourth business day before special meetings.

PREPARATION

In consultation with the Board President, the Superintendent shall prepare the agenda for all Board meetings. Any Board member Trustee may request that a subject be included on the agenda for a meeting, and the Superintendent shall include on the preliminary agenda of the meeting all ~~Trustee requested~~ topics that have been timely submitted by a Board member.

Before the official agenda is finalized for any meeting, the Superintendent shall consult the Board President to ensure that the agenda and the topics included meet with the Board President's approval. In reviewing the preliminary agenda, the Board President shall ensure that any topics the Board or individual Board members Trustees have requested to be addressed are either on that agenda or scheduled for deliberation at an appropriate time in the near future. The Board President shall not have authority to remove from the agenda a subject requested by a Board member Trustee without that Board member's Trustee's specific authorization.

NOTICE TO MEMBERS

Members of the Board shall be given notice of regular and special meetings at least 72 hours prior to the scheduled time of the meet-

DATE ISSUED: 12/3/2014 ~~11/4/2011~~  
UPDATE 101 LDU 2011.03  
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027904

BOARD MEETINGS

BE  
(LOCAL)

- ing and at least two hours prior to the time of an emergency meeting.
- CLOSED MEETING Notice of all meetings shall provide for the possibility of a closed meeting during an open meeting, **in accordance with** ~~as provided~~ **by law.** ~~{See-BEC}~~
- The Board may conduct a closed meeting when the agenda subject is one that may properly be discussed in closed meeting. [See BEC]
- ORDER OF BUSINESS The order of business for regular Board meetings shall be as set out in the agenda accompanying the notice of the meeting. At the meeting, the order in which posted agenda items are taken may be changed by consensus of Board members.
- RULES OF ORDER The Board shall observe the parliamentary procedures as found in *Robert's Rules of Order, Newly Revised*, except as otherwise provided in Board procedural rules or by law. Procedural rules may be suspended at any Board meeting by majority vote of the members present.
- VOTING Voting shall be by voice vote or show of hands, as directed by the **Board** President. Any member may abstain from voting, and a member's vote or failure to vote shall be recorded upon that member's request. [See BDAA(LOCAL) for the Board President's voting rights]
- CONSENT AGENDA When the agenda is prepared, the Board President shall determine items, if any, that qualify to be placed on the consent agenda. A consent agenda shall include items of a routine and/or recurring nature grouped together under one action item. For each item listed as part of a consent agenda, the Board shall be furnished with background material. All such items shall be acted upon by one vote without separate discussion, unless a Board member requests that an item be withdrawn for individual consideration. The remaining items shall be adopted under a single motion and vote.
- MINUTES Board action shall be carefully recorded by the **Board** Secretary or clerk; when approved, these minutes shall serve as the legal record of official Board actions. The written minutes of all meetings shall be approved by vote of the Board and signed by the **Board** President and the **Board** Secretary ~~of the Board~~.
- The official minutes of the Board shall be retained on file in the office of the Superintendent and shall be available for examination during regular office hours.
- DISCUSSIONS AND LIMITATION Discussions shall be addressed to the **Board** President ~~of the Board~~ and then the entire membership. Discussion shall be directed solely to the business currently under deliberation, and the

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BOARD MEETINGS

BE  
(LOCAL)

Board President shall halt discussion that does not apply to the business before the Board.

The Board President shall also halt discussion if the Board has agreed to a time limitation for discussion of an item, and that time limit has expired. Aside from these limitations, the **Board** President shall not interfere with debate so long as members wish to address themselves to an item under consideration.

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ADOPTED:

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Marble Falls ISD  
027904

PURCHASING AND ACQUISITION

CH  
(LOCAL)

**PURCHASING AUTHORITY** The Board delegates to the Superintendent or designee the authority to make budgeted purchases for goods or services. However, any single, budgeted purchase of goods or services that costs \$25,000 or more, regardless of whether the goods or services are competitively purchased, shall require Board approval before a transaction may take place.

**PURCHASING METHOD** The Board delegates to the Superintendent or designee the authority to determine the method of purchasing in accordance with CH(LEGAL).

**COMPETITIVE BIDDING** If competitive bidding is chosen as the purchasing method, the Superintendent or designee shall prepare bid specifications. All bids shall be ~~submitted in accordance~~ ~~sealed envelopes, plainly marked~~ with ~~administrative regulations, the name of the bidder~~ and the ~~submission of any electronic bids shall also be in accordance with Board-adopted rules~~ ~~time of opening~~. All bidders shall be invited to attend the bid opening. Any bid may be withdrawn prior to the scheduled time for opening. Bids received after the specified time shall not be considered.

The District may reject any and all bids.

**COMPETITIVE SEALED PROPOSALS** If competitive sealed proposals are chosen as the purchasing method, the Superintendent or designee shall prepare the request for proposals and/or specifications for items to be purchased. All proposals shall be ~~submitted in accordance~~ ~~sealed envelopes, plainly marked~~ with ~~administrative regulations, the name of the proposer~~ and the ~~submission of any electronic proposals shall also be in accordance with Board-adopted rules~~ ~~time of opening~~. Proposals received after the specified time shall not be considered. Proposals shall be opened at the time specified, and all proposers shall be invited to attend the proposal opening. Proposals may be withdrawn prior to the scheduled time of opening. Changes in the content of a proposal, and in prices, may be negotiated after proposals are opened.

The District may reject any and all proposals.

**ELECTRONIC BIDS OR PROPOSALS** **Bids or proposals that the District has chosen to accept through electronic transmission shall be administered in accordance with Board-adopted rules. Such rules shall safeguard the integrity of the competitive procurement process; ensure the identification, security, and confidentiality of electronic bids or proposals; and ensure that the electronic bids or proposals remain effectively unopened until the proper time.**

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UPDATE ~~10179~~  
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Marble Falls ISD  
027904

PURCHASING AND ACQUISITION

CH  
(LOCAL)

RESPONSIBILITY FOR DEBTS	The Board shall assume responsibility for debts incurred in the name of the District so long as those debts are for purchases made in accordance with <b>the adopted budget, state law</b> , Board policy, and <b>the District's purchasing</b> <del>current administrative</del> procedures. <b>[See CE]</b> The Board shall not be responsible for debts incurred by persons or organizations not directly under Board control. Persons making unauthorized purchases shall assume full responsibility for all such debts.
PURCHASE COMMITMENTS	All purchase commitments shall be made by the Superintendent or designee <del>on a properly drawn and issued purchase order,</del> in accordance with administrative <b>procedures, including the District's purchasing</b> procedures.
PERSONAL PURCHASES	District employees shall not be permitted to <b>make purchases</b> <del>purchase supplies or equipment</del> for personal use through the District's business office.

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PERSONNEL-MANAGEMENT RELATIONS  
EMPLOYEE COMPLAINTS/GRIEVANCES

DGBA  
(LOCAL)

COMPLAINTS

In this policy, the terms “complaint” and “grievance” shall have the same meaning.

OTHER COMPLAINT  
PROCESSES

Employee complaints shall be filed in accordance with this policy, except as **required by the policies listed below. Some of these policies require appeals to be submitted in accordance with DGBA after the relevant complaint process**~~provided below:~~

1. Complaints alleging discrimination, including violations of Title IX (gender), Title VII (sex, race, color, religion, national origin), ADEA (age), or Section 504 (disability), shall be submitted in accordance with DIA.
2. Complaints alleging certain forms of harassment, including harassment by a supervisor and violation of Title VII, shall be submitted in accordance with DIA.
3. Complaints concerning retaliation relating to discrimination and harassment shall be submitted in accordance with DIA.
4. Complaints concerning instructional materials shall be submitted in accordance with EFA.
5. Complaints concerning a commissioned peace officer who is an employee of the District shall be submitted in accordance with CKE.
6. Complaints concerning the proposed nonrenewal of a term contract issued under Chapter 21 of the Education Code shall be submitted in accordance with DFBB.
7. Complaints concerning the proposed termination or suspension without pay of an employee on a probationary, term, or continuing contract issued under Chapter 21 of the Education Code during the contract term shall be submitted in accordance with DFAA, DFBA, or DFCA.

NOTICE TO  
EMPLOYEES

The District shall inform employees of this policy **through appropriate District publications.**

GUIDING PRINCIPLES  
INFORMAL  
PROCESS

The Board encourages employees to discuss their concerns ~~and complaints through informal conferences~~ with their supervisor, principal, or other appropriate administrator **who has the authority to address the concerns. .**

Concerns should be expressed as soon as possible to allow early resolution at the lowest possible administrative level.

**Informal resolution shall be encouraged but shall not extend any deadlines in this policy, except by mutual written consent.**

PERSONNEL-MANAGEMENT RELATIONS  
EMPLOYEE COMPLAINTS/GRIEVANCES

DGBA  
(LOCAL)

DIRECT COMMUNICATION WITH BOARD MEMBERS	Employees shall not be prohibited from communicating with a member of the Board regarding District operations except when communication between an employee and a Board member would be inappropriate because of a pending hearing or appeal related to the employee.
FORMAL PROCESS	<p><b>An employee</b><del>If an informal conference regarding a complaint fails to reach the outcome requested by the employee, he or she</del> may initiate the formal process described below by timely filing a written complaint form.</p> <p>Even after initiating the formal complaint process, employees are encouraged to seek informal resolution of their concerns. An employee whose concerns are resolved may withdraw a formal complaint at any time.</p> <p>The process described in this policy shall not be construed to create new or additional rights beyond those granted by law or Board policy, nor to require a full evidentiary hearing or “mini-trial” at any level.</p>
FREEDOM FROM RETALIATION	Neither the Board nor any District employee shall unlawfully retaliate against an employee for bringing a concern or complaint.
WHISTLEBLOWER COMPLAINTS	Whistleblower complaints shall be filed within the time specified by law and may be made to the Superintendent or designee beginning at Level Two. Time lines for the employee and the District set out in this policy may be shortened to allow the Board to make a final decision within 60 calendar days of the initiation of the complaint. [See DG]
COMPLAINTS AGAINST SUPERVISORS	Complaints alleging a violation of law by a supervisor may be made to the Superintendent or designee. <b>Complaint forms</b> <del>Complaints</del> alleging a violation of law by the Superintendent may be <b>submitted</b> <del>made</del> directly to the Board or designee.
GENERAL PROVISIONS FILING	Complaint forms and appeal notices may be filed by hand-delivery, <b>by electronic communication, including e-mail and fax, or by fax,</b> <del>or</del> U.S. Mail. Hand-delivered filings shall be timely filed if received by the appropriate administrator or designee by the close of business on the deadline. <b>Filings submitted by electronic communication</b> <del>Fax filings</del> shall be timely filed if they are received <b>by the close of business on</b> <del>on or before</del> the deadline, as indicated by the date/time shown on the <b>electronic communication</b> <del>fax copy</del> . Mail filings shall be timely filed if they are postmarked by U.S. Mail on or before the deadline and received by the appropriate administrator or designated representative no more than three days after the deadline.

**SCHEDULING  
CONFERENCES**

**The District shall make reasonable attempts to schedule conferences at a mutually agreeable time. If the employee fails to appear at a scheduled conference, the District may hold the conference and issue a decision in the employee's absence.**

RESPONSE

At Levels One and Two, "response" shall mean a written communication to the employee from the appropriate administrator. Responses may be hand-delivered, **sent by electronic communication to the employee's e-mail address of record**, or sent by U.S. Mail to the employee's mailing address of record. Mailed responses shall be timely if they are postmarked by U.S. Mail on or before the deadline.

DAYS

"Days" shall mean District business days, unless otherwise noted. In calculating time lines under this policy, the day a document is filed is "day zero." The following business day is "day one."

REPRESENTATIVE

"Representative" shall mean any person who or an organization that does not claim the right to strike and is designated by the employee to represent him or her in the complaint process.

The employee may designate a representative through written notice to the District at any level of this process. The representative may participate in person or by telephone conference call. If the employee designates a representative with fewer than three days' notice to the District before a scheduled conference or hearing, the District may reschedule the conference or hearing to a later date, if desired, in order to include the District's counsel. The District may be represented by counsel at any level of the process.

CONSOLIDATING  
COMPLAINTS

Complaints arising out of an event or a series of related events shall be addressed in one complaint. Employees shall not **file bring** separate or serial complaints arising from any event or series of events that have been or could have been addressed in a previous complaint.

When two or more complaints are sufficiently similar in nature and remedy sought to permit their resolution through one proceeding, the District may consolidate the complaints.

UNTIMELY FILINGS

All time limits shall be strictly followed unless modified by mutual written consent.

If a complaint form or appeal notice is not timely filed, the complaint may be dismissed, on written notice to the employee, at any point during the complaint process. The employee may appeal the dismissal by seeking review in writing within ten days from the date of the written dismissal notice, starting at the level at which the complaint was dismissed. Such appeal shall be limited to the issue of timeliness.

PERSONNEL-MANAGEMENT RELATIONS  
EMPLOYEE COMPLAINTS/GRIEVANCES

DGBA  
(LOCAL)

COSTS INCURRED	Each party shall pay its own costs incurred in the course of the complaint.
COMPLAINT <b>AND APPEAL FORMS</b> <del>FORM</del>	<p>Complaints <b>and appeals</b> under this policy shall be submitted in writing on a form provided by the District.</p> <p>Copies of any documents that support the complaint should be attached to the complaint form. If the employee does not have copies of these documents, they may be presented at the Level One conference. After the Level One conference, no new documents may be submitted by the employee unless the employee did not know the documents existed before the Level One conference.</p> <p>A complaint <b>or appeal</b> form that is incomplete in any material aspect may be dismissed, but may be refiled with all the required information if the refiling is within the designated time for filing <del>a</del> <b>complaint</b>.</p>
AUDIO RECORDING	As provided by law, an employee shall be permitted to make an audio recording of a conference or hearing under this policy at which the substance of the employee's complaint is discussed. The employee shall notify all attendees present that an audio recording is taking place.
LEVEL ONE	<p>Complaint forms must be filed:</p> <ol style="list-style-type: none"><li>1. Within 15 days of the date the employee first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance; and</li><li>2. With the lowest level administrator who has the authority to remedy the alleged problem.</li></ol> <p>In most circumstances, employees on a school campus shall file Level One complaints with the campus principal; other District employees shall file Level One complaints with their immediate supervisor.</p> <p>If the only administrator who has authority to remedy the alleged problem is the Superintendent or designee, the complaint may begin at Level Two following the procedure, including deadlines, for filing the complaint form at Level One.</p> <p>If the complaint is not filed with the appropriate administrator, the receiving administrator must note the date and time the complaint form was received and immediately forward the complaint form to the appropriate administrator.</p> <p>The appropriate administrator shall investigate as necessary and <b>schedule</b><del>hold</del> a conference with the employee within ten days after</p>

receipt of the written complaint. The administrator may set reasonable time limits for the conference.

**Absent extenuating circumstances, the** administrator shall provide the employee a written response within ten days following the conference. The written response shall set forth the basis of the decision. In reaching a decision, the administrator may consider information provided at the Level One conference and any other relevant documents or information the administrator believes will help resolve the complaint.

#### LEVEL TWO

If the employee did not receive the relief requested at Level One or if the time for a response has expired, the employee may request a conference with the Superintendent or designee to appeal the Level One decision.

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level One response or, if no response was received, within ten days of the Level One response deadline.

After receiving notice of the appeal, the Level One administrator shall prepare and forward a record of the Level One complaint to the Level Two administrator. The employee may request a copy of the Level One record.

The Level One record shall include:

1. The original complaint form and any attachments.
2. All other documents submitted by the employee at Level One.
3. The written response issued at Level One and any attachments.
4. All other documents relied upon by the Level One administrator in reaching the Level One decision.

The Superintendent or designee shall **schedule** a conference within ten days after the appeal notice is filed. The conference shall be limited to the issues **and documents considered** presented by the employee at Level One ~~and identified in the Level Two appeal notice~~. At the conference, the employee may provide information concerning any documents or information relied upon by the administration for the Level One decision. The Superintendent or designee may set reasonable time limits for the conference.

The Superintendent or designee shall provide the employee a written response within ten days following the conference. The written response shall set forth the basis of the decision. In reaching a

decision, the Superintendent or designee may consider the Level One record, information provided at the Level Two conference, and any other relevant documents or information the Superintendent or designee believes will help resolve the complaint.

Recordings of the Level One and Level Two conferences, if any, shall be maintained with the Level One and Level Two records.

LEVEL THREE

If the employee did not receive the relief requested at Level Two or if the time for a response has expired, the employee may appeal the decision to the Board.

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level Two response or, if no response was received, within ten days of the Level Two response deadline.

The Superintendent or designee shall inform the employee of the date, time, and place of the Board meeting at which the complaint will be on the agenda for presentation to the Board.

The Superintendent or designee shall provide the Board the record of the Level Two appeal. The employee may request a copy of the Level Two record.

The Level Two record shall include:

1. The Level One record.
2. The notice of appeal from Level One to Level Two.
3. The written response issued at Level Two and any attachments.
4. All other documents relied upon by the administration in reaching the Level Two decision.

**The appeal shall be limited to the issues and documents considered at Level Two, except that if** at the Level Three hearing the administration intends to rely on evidence not included in the Level Two record, the administration shall provide the employee notice of the nature of the evidence at least three days before the hearing.

The District shall determine whether the complaint will be presented in open or closed meeting in accordance with the Texas Open Meetings Act and other applicable law. [See BE]

The presiding officer may set reasonable time limits and guidelines for the presentation, including an opportunity for the employee and administration to each make a presentation and provide rebuttal and an opportunity for questioning by the Board. The Board shall

hear the complaint and may request that the administration provide an explanation for the decisions at the preceding levels.

In addition to any other record of the Board meeting required by law, the Board shall prepare a separate record of the Level Three presentation. The Level Three presentation, including the presentation by the employee or the employee's representative, any presentation from the administration, and questions from the Board with responses, shall be recorded by audio recording, video/audio recording, or court reporter.

The Board shall then consider the complaint. It may give notice of its decision orally or in writing at any time up to and including the next regularly scheduled Board meeting. If the Board does not make a decision regarding the complaint by the end of the next regularly scheduled meeting, the lack of a response by the Board upholds the administrative decision at Level Two.

SCHOOL YEAR

EB  
(LOCAL)

SCHOOL CALENDAR

The Superintendent shall be authorized to approve variations from the Board-adopted school calendar, as necessary.

SCHOOL CLOSURE

The Board delegates to the Superintendent the authority to close schools for reasons of public health and safety.

STUDENT WELFARE  
CHILD ABUSE AND NEGLECT

FFG  
(LOCAL)

REPORTING CHILD  
ABUSE AND NEGLECT

Any person who has cause to believe that a child has been or may be abused or neglected by any person shall make a report immediately as required by law.

Reports shall be made in accordance with FFG(EXHIBIT).

STUDENT ACTIVITIES  
TRAVEL

FMG  
(LOCAL)

**TRANSPORTATION  
FOR STUDENT  
TRAVEL**

Students who participate in school-sponsored trips shall be required to ~~use ride-in~~ transportation provided by the ~~District~~**school** to and from the event, **except as otherwise permitted in administrative regulations.**

~~SCHOOL-  
SPONSORED TRIPS IN  
GENERAL~~

~~— An exception may be made if the student's parent or guardian personally requests that the student be allowed to ride with the parent or presents a written request to the principal the day before the scheduled trip that the student be allowed to ride with an adult designated by the parent. The District shall not be liable for any injuries that occur to students riding in-state vehicles that are not provided by the school.~~

OVERNIGHT TRIPS

**Any in-state**~~The Board shall permit students to take school-sponsored overnight trips~~ **taken by student** for the following purposes:

- ~~1. Instructional purposes (field trips and excursions). Approval for the trip shall be from the school principal.~~
- ~~2. Activities of school-sponsored or sanctioned clubs or organizations and. Approval for the trip shall be from the school principal.~~
- ~~3. UIL or other student sanctioned competitions. Approval for the trip shall be from the school principal.~~

~~OVERNIGHT SCHOOL  
TRIPS~~

~~No school-sponsored overnight trips by school groups shall require approval from the principal or individuals shall be approved unless such trips are of an educational associated program approved by the school administration.~~

OUT-OF-STATE TRIPS

**Any**~~The Board shall permit students to take out-of-state school-sponsored trips~~ **taken by student** for the following purposes:

- ~~1. Instructional purposes (field trips and excursions). Approval for the trip shall be from the Board.~~
- ~~2. Activities of school-sponsored or sanctioned clubs or organizations. Approval for the trip shall be from the Board.~~
- ~~3.1. UIL or other student groups sanctioned competitions. Approval for the trip shall require approval be from the Board.~~

STUDENT RIGHTS AND RESPONSIBILITIES  
STUDENT AND PARENT COMPLAINTS/GRIEVANCES

FNG  
(LOCAL)

COMPLAINTS

In this policy, the terms “complaint” and “grievance” shall have the same meaning.

OTHER COMPLAINT  
PROCESSES

Student or parent complaints shall be filed in accordance with this policy, except as **required by the policies listed below. Some of these policies require appeals to be submitted in accordance with FNG after the relevant complaint process**~~provided below:~~

1. Complaints alleging discrimination or harassment based on race, color, gender, national origin, disability, or religion shall be submitted in accordance with FFH.
2. Complaints concerning dating violence shall be submitted in accordance with FFH.
3. Complaints concerning retaliation related to discrimination and harassment shall be submitted in accordance with FFH.
4. Complaints concerning bullying or retaliation related to bullying shall be submitted in accordance with FFI.
5. Complaints concerning **failure to award**~~loss of~~ **credit or a final grade** on the basis of attendance shall be submitted in accordance with FEC.
- ~~6. Complaints concerning removal to a disciplinary alternative education program shall be submitted in accordance with FOC and the Student Code of Conduct.~~
- ~~7.~~**6.** Complaints concerning expulsion shall be submitted in accordance with FOD and the Student Code of Conduct.
- ~~8.~~**7.** Complaints concerning any final decisions of the gifted and talented selection committee regarding selection for or exit from the gifted program shall be submitted in accordance with EHBB.
- ~~9.~~**8.** Complaints concerning identification, evaluation, or educational placement of a student with a disability within the scope of Section 504 shall be submitted in accordance with FB and the procedural safeguards handbook.
- ~~10.~~**9.** Complaints concerning identification, evaluation, educational placement, or discipline of a student with a disability within the scope of the Individuals with Disabilities Education Act shall be submitted in accordance with EHBAE, FOF, and the procedural safeguards handbook provided to parents of all students referred to special education.
- ~~11.~~**10.** Complaints concerning instructional materials shall be submitted in accordance with EFA.

STUDENT RIGHTS AND RESPONSIBILITIES  
STUDENT AND PARENT COMPLAINTS/GRIEVANCES

FNG  
(LOCAL)

	<p><del>12.11.</del> Complaints concerning a commissioned peace officer who is an employee of the District shall be submitted in accordance with CKE.</p> <p><del>13.12.</del> Complaints concerning intradistrict transfers or campus assignment shall be submitted in accordance with FDB.</p> <p><del>14.13.</del> Complaints concerning admission, placement, or services provided for a homeless student shall be submitted in accordance with FDC.</p>
NOTICE TO STUDENTS AND PARENTS	The District shall inform students and parents of this policy <b>through appropriate District publications.</b>
GUIDING PRINCIPLES	The Board encourages students and parents to discuss their concerns <del>and complaints through informal conferences</del> with the appropriate teacher, principal, or other campus administrator <b>who has the authority to address the concerns.</b>
INFORMAL PROCESS	Concerns should be expressed as soon as possible to allow early resolution at the lowest possible administrative level. <b>Informal resolution shall be encouraged but shall not extend any deadlines in this policy, except by mutual written consent.</b>
FORMAL PROCESS	<del>If an informal conference regarding a complaint fails to reach the outcome requested by the student or parent, the</del> student or parent may initiate the formal process described below by timely filing a written complaint form.  Even after initiating the formal complaint process, students and parents are encouraged to seek informal resolution of their concerns. A student or parent whose concerns are resolved may withdraw a formal complaint at any time.  The process described in this policy shall not be construed to create new or additional rights beyond those granted by law or Board policy, nor to require a full evidentiary hearing or “mini-trial” at any level.
FREEDOM FROM RETALIATION	Neither the Board nor any District employee shall unlawfully retaliate against any student or parent for bringing a concern or complaint.
GENERAL PROVISIONS	Complaint forms and appeal notices may be filed by hand-delivery, <b>by electronic communication, including e-mail and fax, or by fax, or</b> U.S. Mail. Hand-delivered filings shall be timely filed if received by the appropriate administrator or designee by the close of business on the deadline. <b>Filings submitted by electronic communication</b> <del>Fax filings</del> shall be timely filed if they are received

STUDENT RIGHTS AND RESPONSIBILITIES  
STUDENT AND PARENT COMPLAINTS/GRIEVANCES

FNG  
(LOCAL)

**by the close of business on**~~on or before~~ the deadline, as indicated by the date/time shown on the **electronic communication**~~fax copy~~. Mail filings shall be timely filed if they are postmarked by U.S. Mail on or before the deadline and received by the appropriate administrator or designated representative no more than three days after the deadline.

**SCHEDULING  
CONFERENCES**

**The District shall make reasonable attempts to schedule conferences at a mutually agreeable time. If a student or parent fails to appear at a scheduled conference, the District may hold the conference and issue a decision in the student's or parent's absence.**

RESPONSE

At Levels One and Two, "response" shall mean a written communication to the student or parent from the appropriate administrator. Responses may be hand-delivered, **sent by electronic communication to the student's or parent's e-mail address of record**, or sent by U.S. Mail to the student's or parent's mailing address of record. Mailed responses shall be timely if they are postmarked by U.S. Mail on or before the deadline.

DAYS

"Days" shall mean District business days. In calculating time lines under this policy, the day a document is filed is "day zero." The following business day is "day one."

REPRESENTATIVE

"Representative" shall mean any person who or organization that is designated by the student or parent to represent the student or parent in the complaint process. A student may be represented by an adult at any level of the complaint.

The student or parent may designate a representative through written notice to the District at any level of this process. If the student or parent designates a representative with fewer than three days' notice to the District before a scheduled conference or hearing, the District may reschedule the conference or hearing to a later date, if desired, in order to include the District's counsel. The District may be represented by counsel at any level of the process.

CONSOLIDATING  
COMPLAINTS

Complaints arising out of an event or a series of related events shall be addressed in one complaint. A student or parent shall not **file**~~bring~~ separate or serial complaints arising from any event or series of events that have been or could have been addressed in a previous complaint.

UNTIMELY FILINGS

All time limits shall be strictly followed unless modified by mutual written consent.

If a complaint form or appeal notice is not timely filed, the complaint may be dismissed, on written notice to the student or parent, at any point during the complaint process. The student or parent

STUDENT RIGHTS AND RESPONSIBILITIES  
STUDENT AND PARENT COMPLAINTS/GRIEVANCES

FNG  
(LOCAL)

may appeal the dismissal by seeking review in writing within ten days from the date of the written dismissal notice, starting at the level at which the complaint was dismissed. Such appeal shall be limited to the issue of timeliness.

COSTS INCURRED

Each party shall pay its own costs incurred in the course of the complaint.

COMPLAINT **AND**  
**APPEAL**  
**FORMS**~~FORM~~

Complaints **and appeals** under this policy shall be submitted in writing on a form provided by the District.

Copies of any documents that support the complaint should be attached to the complaint form. If the student or parent does not have copies of these documents, copies may be presented at the Level One conference. After the Level One conference, no new documents may be submitted by the student or parent unless the student or parent did not know the documents existed before the Level One conference.

A complaint **or appeal** form that is incomplete in any material aspect may be dismissed, but may be refiled with all the required information if the refiling is within the designated time for filing ~~a~~ **complaint**.

LEVEL ONE

Complaint forms must be filed:

1. Within 15 days of the date the student or parent first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance; and
2. With the lowest level administrator who has the authority to remedy the alleged problem.

In most circumstances, students and parents shall file Level One complaints with the campus principal.

If the only administrator who has authority to remedy the alleged problem is the Superintendent or designee, the complaint may begin at Level Two following the procedure, including deadlines, for filing the complaint form at Level One.

If the complaint is not filed with the appropriate administrator, the receiving administrator must note the date and time the complaint form was received and immediately forward the complaint form to the appropriate administrator.

The appropriate administrator shall investigate as necessary and **schedule**~~hold~~ a conference with the student or parent within ten days after receipt of the written complaint. The administrator may set reasonable time limits for the conference.

**Absent extenuating circumstances, the** administrator shall provide the student or parent a written response within ten days following the conference. The written response shall set forth the basis of the decision. In reaching a decision, the administrator may consider information provided at the Level One conference and any other relevant documents or information the administrator believes will help resolve the complaint.

LEVEL TWO

If the student or parent did not receive the relief requested at Level One or if the time for a response has expired, the student or parent may request a conference with the Superintendent or designee to appeal the Level One decision.

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level One response or, if no response was received, within ten days of the Level One response deadline.

After receiving notice of the appeal, the Level One administrator shall prepare and forward a record of the Level One complaint to the Level Two administrator. The student or parent may request a copy of the Level One record.

The Level One record shall include:

1. The original complaint form and any attachments.
2. All other documents submitted by the student or parent at Level One.
3. The written response issued at Level One and any attachments.
4. All other documents relied upon by the Level One administrator in reaching the Level One decision.

The Superintendent or designee shall **schedule** a conference within ten days after the appeal notice is filed. The conference shall be limited to the issues **and documents considered** ~~presented by the student or parent~~ at Level One ~~and identified in the Level Two appeal notice~~. At the conference, the student or parent may provide information concerning any documents or information relied upon by the administration for the Level One decision. The Superintendent or designee may set reasonable time limits for the conference.

The Superintendent or designee shall provide the student or parent a written response within ten days following the conference. The written response shall set forth the basis of the decision. In reaching a decision, the Superintendent or designee may consider the

STUDENT RIGHTS AND RESPONSIBILITIES  
STUDENT AND PARENT COMPLAINTS/GRIEVANCES

FNG  
(LOCAL)

Level One record, information provided at the Level Two conference, and any other relevant documents or information the Superintendent or designee believes will help resolve the complaint.

Recordings of the Level One and Level Two conferences, if any, shall be maintained with the Level One and Level Two records.

LEVEL THREE

If the student or parent did not receive the relief requested at Level Two or if the time for a response has expired, the student or parent may appeal the decision to the Board.

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level Two response or, if no response was received, within ten days of the Level Two response deadline.

The Superintendent or designee shall inform the student or parent of the date, time, and place of the Board meeting at which the complaint will be on the agenda for presentation to the Board.

The Superintendent or designee shall provide the Board the record of the Level Two appeal. The student or parent may request a copy of the Level Two record.

The Level Two record shall include:

1. The Level One record.
2. The notice of appeal from Level One to Level Two.
3. The written response issued at Level Two and any attachments.
4. All other documents relied upon by the administration in reaching the Level Two decision.

**The appeal shall be limited to the issues and documents considered at Level Two, except that if** at the Level Three hearing the administration intends to rely on evidence not included in the Level Two record, the administration shall provide the student or parent notice of the nature of the evidence at least three days before the hearing.

The District shall determine whether the complaint will be presented in open or closed meeting in accordance with the Texas Open Meetings Act and other applicable law. [See BE]

The presiding officer may set reasonable time limits and guidelines for the presentation, including an opportunity for the student or parent and administration to each make a presentation and provide rebuttal and an opportunity for questioning by the Board. The Board shall hear the complaint and may request that the admin-

STUDENT RIGHTS AND RESPONSIBILITIES  
STUDENT AND PARENT COMPLAINTS/GRIEVANCES

FNG  
(LOCAL)

istration provide an explanation for the decisions at the preceding levels.

In addition to any other record of the Board meeting required by law, the Board shall prepare a separate record of the Level Three presentation. The Level Three presentation, including the presentation by the student or parent or the student's representative, any presentation from the administration, and questions from the Board with responses, shall be recorded by audio recording, video/audio recording, or court reporter.

The Board shall then consider the complaint. It may give notice of its decision orally or in writing at any time up to and including the next regularly scheduled Board meeting. If the Board does not make a decision regarding the complaint by the end of the next regularly scheduled meeting, the lack of a response by the Board upholds the administrative decision at Level Two.

PUBLIC COMPLAINTS

GF  
(LOCAL)

COMPLAINTS

In this policy, the terms “complaint” and “grievance” shall have the same meaning.

OTHER COMPLAINT  
PROCESSES

Complaints by members of the public shall be filed in accordance with this policy, except as **required by the policies listed below. Some of these policies require appeals to be submitted in accordance with GF after the relevant complaint process**~~provided below:~~

1. Complaints concerning instructional materials shall be filed in accordance with EFA.
2. Complaints concerning a commissioned peace officer who is an employee of the District shall be filed in accordance with CKE.

GUIDING PRINCIPLES  
INFORMAL  
PROCESS

The Board encourages the public to discuss concerns ~~and complaints through informal conferences~~ with ~~an~~the appropriate administrator **who has the authority to address the concerns.** -

Concerns should be expressed as soon as possible to allow early resolution at the lowest possible administrative level.

**Informal resolution shall be encouraged but shall not extend any deadlines in this policy, except by mutual written consent.**

FORMAL PROCESS

**An individual**~~If an informal conference regarding a complaint fails to reach the outcome requested by an individual, he or she~~ may initiate the formal process described below by timely filing a written complaint form.

Even after initiating the formal complaint process, individuals are encouraged to seek informal resolution of their concerns. An individual whose concerns are resolved may withdraw a formal complaint at any time.

The process described in this policy shall not be construed to create new or additional rights beyond those granted by law or Board policy, nor to require a full evidentiary hearing or “mini-trial” at any level.

FREEDOM FROM  
RETALIATION

Neither the Board nor any District employee shall unlawfully retaliate against any individual for bringing a concern or complaint.

GENERAL  
PROVISIONS

FILING

Complaint forms and appeal notices may be filed by hand-delivery, **by electronic communication, including e-mail and fax, or by fax,**~~or~~ U.S. Mail. Hand-delivered filings shall be timely filed if received by the appropriate administrator or designee by the close of business on the deadline. **Filings submitted by electronic communication**~~Fax filings~~ shall be timely filed if they are received **by the close of business on**~~on or before~~ the deadline, as indicat-

ed by the date/time shown on the **electronic communication** ~~fax copy~~. Mail filings shall be timely filed if they are postmarked by U.S. Mail on or before the deadline and received by the appropriate administrator or designated representative no more than three days after the deadline.

**SCHEDULING  
CONFERENCES**

**The District shall make reasonable attempts to schedule conferences at a mutually agreeable time. If the individual fails to appear at a scheduled conference, the District may hold the conference and issue a decision in the individual's absence.**

RESPONSE

At Levels One and Two, "response" shall mean a written communication to the individual from the appropriate administrator. Responses may be hand-delivered, **sent by electronic communication to the individual's e-mail address of record**, or sent by U.S. Mail to the individual's mailing address of record. Mailed responses shall be timely if they are postmarked by U.S. Mail on or before the deadline.

DAYS

"Days" shall mean District business days. In calculating time lines under this policy, the day a document is filed is "day zero." The following business day is "day one."

REPRESENTATIVE

"Representative" shall mean any person who or organization that is designated by an individual to represent the individual in the complaint process.

The individual may designate a representative through written notice to the District at any level of this process. If the individual designates a representative with fewer than three days' notice to the District before a scheduled conference or hearing, the District may reschedule the conference or hearing to a later date, if desired, in order to include the District's counsel. The District may be represented by counsel at any level of the process.

CONSOLIDATING  
COMPLAINTS

Complaints arising out of an event or a series of related events shall be addressed in one complaint. An individual shall not **file** ~~bring~~ separate or serial complaints arising from any event or series of events that have been or could have been addressed in a previous complaint.

UNTIMELY FILINGS

All time limits shall be strictly followed unless modified by mutual written consent.

If a complaint form or appeal notice is not timely filed, the complaint may be dismissed, on written notice to the individual, at any point during the complaint process. The individual may appeal the dismissal by seeking review in writing within ten days from the date of the written dismissal notice, starting at the level at which the

complaint was dismissed. Such appeal shall be limited to the issue of timeliness.

COSTS INCURRED

Each party shall pay its own costs incurred in the course of the complaint.

COMPLAINT **AND**  
**APPEAL**  
**FORMS**~~FORM~~

Complaints **and appeals** under this policy shall be submitted in writing on a form provided by the District.

Copies of any documents that support the complaint should be attached to the complaint form. If the individual does not have copies of these documents, they may be presented at the Level One conference. After the Level One conference, no new documents may be submitted by the individual unless the individual did not know the documents existed before the Level One conference.

A complaint **or appeal** form that is incomplete in any material aspect may be dismissed; but may be refiled with all the required information if the refiled is within the designated time for filing ~~a~~ **complaint**.

LEVEL ONE

Complaint forms must be filed:

1. Within 15 days of the date the individual first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance; and
2. With the lowest level administrator who has the authority to remedy the alleged problem.

If the only administrator who has authority to remedy the alleged problem is the Superintendent or designee, the complaint may begin at Level Two following the procedure, including deadlines, for filing the complaint form at Level One.

If the complaint is not filed with the appropriate administrator, the receiving administrator must note the date and time the complaint form was received and immediately forward the complaint form to the appropriate administrator.

The appropriate administrator shall investigate as necessary and **schedule**~~hold~~ a conference with the individual within ten days after receipt of the written complaint. The administrator may set reasonable time limits for the conference.

**Absent extenuating circumstances, the**~~The~~ administrator shall provide the individual a written response within ten days following the conference. The written response shall set forth the basis of the decision. In reaching a decision, the administrator may consider information provided at the Level One conference and any

other relevant documents or information the administrator believes will help resolve the complaint.

LEVEL TWO

If the individual did not receive the relief requested at Level One or if the time for a response has expired, he or she may request a conference with the Superintendent or designee to appeal the Level One decision.

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level One response or, if no response was received, within ten days of the Level One response deadline.

After receiving notice of the appeal, the Level One administrator shall prepare and forward a record of the Level One complaint to the Level Two administrator. The individual may request a copy of the Level One record.

The Level One record shall include:

1. The original complaint form and any attachments.
2. All other documents submitted by the individual at Level One.
3. The written response issued at Level One and any attachments.
4. All other documents relied upon by the Level One administrator in reaching the Level One decision.

The Superintendent or designee shall ~~schedule~~**hold** a conference within ten days after the appeal notice is filed. The conference shall be limited to the issues **and documents considered**~~presented by the individual at Level One and identified in the Level Two appeal notice~~. At the conference, the individual may provide information concerning any documents or information relied upon by the administration for the Level One decision. The Superintendent or designee may set reasonable time limits for the conference.

The Superintendent or designee shall provide the individual a written response within ten days following the conference. The written response shall set forth the basis of the decision. In reaching a decision, the Superintendent or designee may consider the Level One record, information provided at the Level Two conference, and any other relevant documents or information the Superintendent or designee believes will help resolve the complaint.

Recordings of the Level One and Level Two conferences, if any, shall be maintained with the Level One and Level Two records.

PUBLIC COMPLAINTS

GF  
(LOCAL)

LEVEL THREE

If the individual did not receive the relief requested at Level Two or if the time for a response has expired, he or she may appeal the decision to the Board.

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level Two response or, if no response was received, within ten days of the Level Two response deadline.

The Superintendent or designee shall inform the individual of the date, time, and place of the Board meeting at which the complaint will be on the agenda for presentation to the Board.

The Superintendent or designee shall provide the Board the record of the Level Two appeal. The individual may request a copy of the Level Two record.

The Level Two record shall include:

1. The Level One record.
2. The notice of appeal from Level One to Level Two.
3. The written response issued at Level Two and any attachments.
4. All other documents relied upon by the administration in reaching the Level Two decision.

**The appeal shall be limited to the issues and documents considered at Level Two, except that if** at the Level Three hearing the administration intends to rely on evidence not included in the Level Two record, the administration shall provide the individual notice of the nature of the evidence at least three days before the hearing.

The District shall determine whether the complaint will be presented in open or closed meeting in accordance with the Texas Open Meetings Act and other applicable law. [See BE]

The presiding officer may set reasonable time limits and guidelines for the presentation, including an opportunity for the individual and administration to each make a presentation and provide rebuttal and an opportunity for questioning by the Board. The Board shall hear the complaint and may request that the administration provide an explanation for the decisions at the preceding levels.

In addition to any other record of the Board meeting required by law, the Board shall prepare a separate record of the Level Three presentation. The Level Three presentation, including the presentation by the individual or his or her representative, any presenta-

tion from the administration, and questions from the Board with responses, shall be recorded by audio recording, video/audio recording, or court reporter.

The Board shall then consider the complaint. It may give notice of its decision orally or in writing at any time up to and including the next regularly scheduled Board meeting. If the Board does not make a decision regarding the complaint by the end of the next regularly scheduled meeting, the lack of a response by the Board upholds the administrative decision at Level Two.

Update 101 contains (LOCAL) policies that require board action before we can incorporate Update 101 into your district's Policy On Line manual.

Please notify Loretta Jeschke of your policy adoption by **faxing this form to 512-467-3618**, or by **e-mailing your notification to [pol-support@tasb.org](mailto:pol-support@tasb.org)**, or by **completing the form electronically through Policy On Line Administrator Tools (<https://www.tasb.org/apps/PolicyAdmin>)** using your myTASB login and clicking the "Notify TASB of Policy Adoption" link.

**027904 Marble Falls ISD**

Your Name: \_\_\_\_\_

Your E-mail: \_\_\_\_\_

We will send a confirmation e-mail when your update is placed online.

**Previous Updates**

- I confirm that all updates prior to Update 101 have been adopted. (Visit <https://www.tasb.org/apps/policyUpdates/index.aspx> to see updates pending adoption. Your Local Manual Updates will remain available through myTASB until your district notifies us of adoption.)

**Update 101** Adoption Date: \_\_\_\_\_

Status (please check one):

- Adopted as presented by TASB—place online immediately
- Adopted with further changes, described below\*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\* If you have changes to the listed policies that you have not already sent to your policy consultant, please attach the policies to this form or e-mail them to your consultant to ensure they are processed as a Local District Update. Your policy consultant, Mary Kay Spellman, may contact you about these policies, if necessary.

If you have any questions, please contact Loretta Jeschke by phone at 800-580-7529.

**Update  
101**

**Policy On Line®  
Adoption Notification Form**

**TASB Policy Service**

**Fax: 512-467-3618**



Please remember: Log in to [myTASB.tasb.org](http://myTASB.tasb.org) and open *Policy Service Resource Library: Local Manual Updates* to download a PDF of this update packet, annotated copies of the (LOCAL) policies, editable (LOCAL) text, and more.

## Marble Falls ISD

Update 101 incorporates recent changes to the Administrative Code regarding board member training, depository contracts, superintendent severance payments, school nutrition policies, child abuse and neglect, and various instruction topics.

A recent commissioner of education decision prompted changes to all three of the local policies addressing grievances. Other local policies in Update 101 address purchasing, including submission of electronic bids or proposals, and the authority to approve variations to the school calendar and close schools for reasons of public health and safety.

Please bear in mind that the (LEGAL) policies reflect the ever-changing legal context for governance and management of the district. They should NOT be adopted but, rather, should inform local decision making. The (LOCAL) policy recommendations in this update will need close attention by both the administration and the board to ensure that they reflect the practices of the district and the intentions of the board. Board action is needed to adopt, revise, or repeal (LOCAL) policy.

In addition to the updated policies, your Localized Update 101 packet contains:

- **INSTRUCTIONS** . . . providing specific, policy-by-policy directions on how this update, if accepted as prepared, should be incorporated into your Localized Policy Manual.
- **EXPLANATORY NOTES** . . . summarizing changes to the policies in each code. Please note that, where appropriate, the Explanatory Notes ask you to **verify that a particular policy reflects your current practice and to advise us of changes needed** so that our records and your manual accurately track the district's practice.

*Vantage Points—A Board Member's Guide to Update 101* may be found in the separately wrapped package accompanying this packet. *Vantage Points* offers a highly summarized overview of the update and is intended to provide local officials a first glance at the scope of the update—as a prelude to studying the detailed Explanatory Notes and policy text within the packet. **Please distribute the enclosed copies of *Vantage Points* to your board members** at the earliest possible opportunity, preferably with their review copies of this update.

Update 101 policies are so identified in the lower left-hand corner of each policy page. If you have any questions concerning this update, please call your policy consultant, Mary Kay Spellman, at 800-580-7529 or 512-467-0222.

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## Regarding board action on Update 101 . . .

- Board action on Localized Update 101 must occur within a properly posted, open meeting of the board and may be addressed on the agenda posting as “Policy Update 101, affecting (LOCAL) policies (see attached list of codes).” Policy On Line districts have access to a list of the (LOCAL) policies included in the update through the Local Manual Updates application in myTASB. Other districts may generate a list of the (LOCAL) policy codes added, revised, or deleted (and the titles/subtitles of those policies) using the Instruction Sheet as a guide and attach that list to the posting. BoardBook compilers should use “Policy Update 101, affecting (LOCAL) policies” as the agenda item and, as agenda sub-items, the code and name of each of the (LOCAL) policies affected by the update.
- A suggested motion for board action on Localized Update 101 is as follows:  
*“I move that the board add, revise, or delete (LOCAL) policies as recommended by TASB Policy Service and according to the Instruction Sheet for TASB Localized Policy Manual Update 101 [with the following changes:]”*
- The board’s action on Localized Update 101 must be reflected in board minutes. The Instruction Sheet—annotated to reflect any changes made by the board—and the Explanatory Notes for the update should be filed with the minutes where they make up the authoritative record of your board’s actions. Include a copy of new, replaced, or rescinded **(LOCAL)** policies.
- In constructing the separate historical record of the manual, the emphasis is on tracking the history of individual policies. For guidance on maintaining this record, please refer to the *Administrator’s Guide to Policy Management* available in the myTASB Policy Service Resource Library at [http://www.tasb.org/services/policy/mytasb/admin\\_guide/index.aspx](http://www.tasb.org/services/policy/mytasb/admin_guide/index.aspx).

## Regarding manual maintenance and administrative regulations . . .

- **Notify your policy consultant of any changes made by the board so that Policy Service records—forming the basis for subsequent updating recommendations—exactly mirror your manual.**
- The update should be incorporated into each of the district’s Localized Policy Manuals as soon as practicable. You will need to notify us of the board’s action on Update 101 so that your district’s Localized Policy Manual as it appears on TASB’s web server can be updated. Policy On Line staff may be reached by phone (800-580-7529 or 512-467-0222), by fax (512-467-3618, using the Update 101 Adoption Notification Form enclosed), by e-mail ([pol-support@tasb.org](mailto:pol-support@tasb.org)), or through the Policy On Line Administrator Tools (<https://www.tasb.org/apps/PolicyAdmin>).
- Administrative procedures and documents—including formal (REGULATIONS), handbooks, and guides—that may be affected by Update 101 policy changes should be inspected and revised by the district as needed.

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

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# Instruction Sheet

## TASB Localized Policy Manual Update 101

District      Marble Falls ISD

<b>Code</b>	<b>Action To Be Taken</b>	<b>Note</b>
BBD (LEGAL)	Replace policy	Revised policy
BDAE (LEGAL)	Replace policy	Revised policy
BE (LOCAL)	Replace policy	Revised policy
BJCE (LEGAL)	Replace policy	Revised policy
CH (LOCAL)	Replace policy	Revised policy
CKB (LEGAL)	Replace policy	Revised policy
CO (LEGAL)	Replace policy	Revised policy
DCA (LEGAL)	Replace policy	Revised policy
DCB (LEGAL)	Replace policy	Revised policy
DGBA (LOCAL)	Replace policy	Revised policy
DK (EXHIBIT)	ADD exhibit	See explanatory note
DNA (LEGAL)	Replace policy	Revised policy
DNB (LEGAL)	Replace policy	Revised policy
EB (LOCAL)	ADD policy	See explanatory note
EHAC (LEGAL)	Replace policy	Revised policy
EHBI (LEGAL)	Replace policy	Revised policy
EI (LEGAL)	Replace policy	Revised policy
EIE (LEGAL)	Replace policy	Revised policy
EKBA (LEGAL)	Replace policy	Revised policy
FDC (LEGAL)	Replace policy	Revised policy
FEC (LEGAL)	Replace policy	Revised policy
FFA (LOCAL)	No policy enclosed	See explanatory note
FFAD (LEGAL)	Replace policy	Revised policy
FFG (LEGAL)	Replace policy	Revised policy
FFG (LOCAL)	ADD policy	See explanatory note
FFG (EXHIBIT)	Replace exhibit	Revised exhibit
FL (LEGAL)	Replace policy	Revised policy
FMG (LOCAL)	Replace policy	Revised policy
FMH (LEGAL)	Replace policy	Revised policy
FNG (LOCAL)	Replace policy	Revised policy
GF (LOCAL)	Replace policy	Revised policy
GKD (LEGAL)	Replace policy	Revised policy



# Explanatory Notes

## TASB Localized Policy Manual Update 101

District: Marble Falls ISD  
BBD (LEGAL) BOARD MEMBERS  
TRAINING AND ORIENTATION

At the last regular board meeting of the calendar year, the board president must announce board member compliance with state training requirements. Due to amended State Board of Education (SBOE) rules, effective August 25, 2014, the board president must include an additional statement that completion of the required annual training is an obligation and expectation of any board member under SBOE rule. See REPORTING, beginning on page 1.

The amended rules also clarify that:

- The local district ORIENTATION for NEW MEMBERS must be at least three hours and must address local district practice in the areas of curriculum and instruction, business and finance operations, district operations, superintendent evaluations, and board member roles and responsibilities;
- The ORIENTATION for NEW MEMBERS to the Education Code and relevant legal obligations must be provided by an education service center, occur within the first 120 days of service instead of during the first year of service, and address Chapter 26 (Parental Rights and Responsibilities) and Education Code 28.004 (Local School Health Advisory Council and Health Education Instruction); and
- The annual TEAM BUILDING session must include a review of the roles, rights, and responsibilities of the board as outlined in the framework for governance leadership.

An existing provision permitting CURRENT MEMBERS to attend the local district orientation and orientation to the Education Code offered to new board members was added on page 2.

**Please note:** To assist districts in complying with the SBOE requirements for announcing board member training, the *TASB Regulations Resource Manual* in the Policy Service Resource Library on myTASB includes an announcement template at BBD(EXHIBIT).

BDAE (LEGAL) OFFICERS AND OFFICIALS  
DUTIES AND REQUIREMENTS OF DEPOSITORY

Amended Administrative Code provisions, effective May 15, 2014, resulted in several changes to this legally referenced policy on depositories. At COMPETITIVE BIDDING and REQUESTS FOR PROPOSALS, the rules require the notices to include the Bid Form for Depository Services or the Proposal Form for Depository Services, as applicable, prescribed by SBOE rule.

In addition, the district is required to use the depository CONTRACT form included in the Administrative Code and, if applicable, the surety bond form and file the completed documents with TEA.

The school district depository contract and the bid/proposal form can be found at <http://www.tea.state.tx.us/index2.aspx?id=25769811504>.

BE (LOCAL) BOARD MEETINGS

Recommended changes to this local policy are to simplify the policy and make it more flexible to accommodate variations from the board's normal meeting practices. At MEETING PLACE AND TIME, rather than listing the regular meeting location, the policy language indicates that the notice shall reflect the date, time, and location of the meeting. This notice requirement applies whether the meeting is a regular, special, or emergency meeting. The policy also clarifies that when determined necessary and for the convenience of board members, the board president may change the date, time, or location of REGULAR MEETINGS with proper notice.

# Explanatory Notes

## TASB Localized Policy Manual Update 101

At AGENDA, DEADLINE, the former policy language required agenda items to be submitted by noon on the day indicated, which did not reflect common practice in most districts. The recommended text, listing only the day and not the time by which agenda items must be submitted, provides the district more flexibility.

Other recommended changes are to conform to policy style.

Please contact your policy consultant for an adjustment to this policy if any of the following information is incorrect: the day or time of your regular meetings, how special or emergency meetings are called, or the deadlines for submitting agenda items.

### BJCE (LEGAL) SUPERINTENDENT SUSPENSION/TERMINATION DURING CONTRACT

This legally referenced policy addressing suspension or termination of the superintendent was revised to incorporate amendments to the Administrative Code effective August 7, 2014. If a district makes SEVERANCE PAYMENTS to the superintendent, the district must send to TEA the Superintendent Payment Disclosure Form, as well as the following documents: the superintendent's employment contract, a copy of the termination or severance agreement, and any information or documentation that the commissioner requests to determine if a payment is a severance payment.

The DEFINITION OF SEVERANCE PAYMENT includes any payment for actual or threatened litigation involving or related to the employment contract. Because damages for early termination of a contract are now encompassed in the broad definition of "severance payment," the amended rules deleted an unnecessary provision specifically addressing these damages.

### CH (LOCAL) PURCHASING AND ACQUISITION

Under Texas law, a board may accept bids or proposals submitted electronically but only if the board adopts rules to ensure the identification, security, and confidentiality of the electronic bids or proposals and that the electronic bids or proposals remain effectively unopened until the proper time. The recommended text at ELECTRONIC BIDS OR PROPOSALS ensures that districts have appropriate policy provisions in place for any bids or proposals that the district chooses to accept electronically. The text does not obligate the district to accept bids or proposals electronically but does require that any such submission be administered in accordance with board-adopted rules that address the legal requirements.

References to board-adopted rules for electronic bids and proposals have also been added at COMPETITIVE BIDDING and COMPETITIVE SEALED PROPOSALS so it is clear that any board rules on electronic submissions will apply to electronic bids or proposals.

A recommended revision at RESPONSIBILITY FOR DEBTS clarifies that debts made in the name of the district must be consistent with the adopted budget, law, board policy, and the district's purchasing procedures. This text mirrors provisions at CE(LOCAL), not included in this update, regarding authorized expenditures.

To increase flexibility, at PURCHASE COMMITMENTS, the specific reference to purchase orders was replaced with a reference to the district's administrative procedures including any district purchasing procedures, where the district should outline the circumstances for when purchase orders are required.

At PERSONAL PURCHASES, the prohibition on employees making purchases for personal use was broadened to apply to all purchases, not just purchases of supplies or equipment.

Please review the dollar amount for purchases that require board approval at PURCHASING AUTHORITY, and contact your policy consultant if revisions are needed.

# Explanatory Notes

## TASB Localized Policy Manual Update 101

**Please note:** The *TASB Regulations Resource Manual*, available in the Policy Service Resource Library on myTASB, has a sample resolution that the board can use to establish rules for accepting electronic bids or proposals.

CKB (LEGAL) SAFETY PROGRAM/RISK MANAGEMENT  
ACCIDENT PREVENTION AND REPORTS

The statutory reference to the guidelines for Hazard Assessment and Personal Protective Equipment Selection has been updated in this legally referenced policy.

CO (LEGAL) FOOD SERVICES MANAGEMENT

New rules from the Texas Department of Agriculture (TDA), effective July 1 and September 1, 2014, repeal the former Texas Public School Nutrition Policy but continue the prohibitions on use of deep fat fryers and soft drinks.

The rules also place restrictions on the time and place for the sale and consumption of competitive foods. These restrictions reflect the previous standards from the repealed Texas Public School Nutrition Policy; however, the new TDA rules give local school boards the option to revise their Wellness Policies to adopt alternative standards. **If your district wishes to adopt alternative standards, you will need to adjust your FFA(LOCAL) policy at this time. Please contact your policy consultant and see the note at FFA(LOCAL), below.**

More information may be found in the September 2014 TASB Policy Alert available at: <https://www.tasb.org/Services/Policy-Service/myTASB/Policy-Alerts/Wellness.aspx> and in a helpful guidance document prepared by TDA, which reflects both the competitive food requirements and the time and place restrictions, available at: <http://www.squaremeals.org/Portals/8/files/NSLP/Competitive%20Foods%20School%20Guidance%20Rank%20Card.pdf>.

TDA will disallow meal reimbursement and require a corrective action plan for VIOLATIONS of the nutrition policy rules.

DCA (LEGAL) EMPLOYMENT PRACTICES  
PROBATIONARY CONTRACTS

We have added an existing statutory provision to this legally referenced policy explaining that the probationary contract provisions in Education Code Chapter 21 Subchapter C do not apply to a superintendent or a person not entitled to a probationary, term, or continuing contract under Chapter 21, an existing contract, or district policy.

To assist districts with SBOE certification requirements for assignments, a cross reference to a new chart at DK(EXHIBIT) has also been added on page 1.

DCB (LEGAL) EMPLOYMENT PRACTICES  
TERM CONTRACTS

This legally referenced policy on term contracts has been reorganized to better reflect statutory wording, delete provisions included at other policies, and reorder provisions for clarity.

We have added two existing statutory provisions:

# Explanatory Notes

## TASB Localized Policy Manual Update 101

- The text at ELIGIBLE EMPLOYEES lists the positions that the district may employ by term contract. To assist districts with SBOE certification requirements for assignments, a cross reference to a new chart at DK(EXHIBIT) has also been added at item 5.
- At EXCLUSIONS, new text explains that the term contract provisions in Education Code Chapter 21 Subchapter E do not apply to a person not entitled to a probationary, term, or continuing contract under Chapter 21, an existing contract, or district policy.

**Please note:** This policy addresses notification and distribution of the district's employment policies. To assist districts in complying with these obligations, TASB Policy Service publishes a Policy Alert: Employee Notification, available in the Policy Service Resource Library on myTASB, at <https://www.tasb.org/Services/Policy-Service/myTASB/Policy-Alerts/Emp-Notification.aspx>.

### DGBA (LOCAL) PERSONNEL-MANAGEMENT RELATIONS EMPLOYEE COMPLAINTS/GRIEVANCES

A recent commissioner of education decision, *Anzaldua v. Valley View Independent School District*, held that under the district's grievance policy, an employee's use of the informal grievance process extended the time line for filing a formal grievance. Therefore, the time line for filing a formal grievance would not start to run until after the employee had received a final response from the person conducting the informal process.

To address this decision, a recommended revision at INFORMAL PROCESS clarifies that participation in the informal grievance process does not extend any deadlines in the policy, except by mutual consent. This new text is consistent with the current requirement, at LEVEL ONE, that complaint forms must be filed within 15 days of the date the employee knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint. A conforming change at FORMAL PROCESS deletes reference to use of an informal conference before an employee may file a formal complaint.

The INFORMAL PROCESS encourages an employee to discuss concerns with his or her supervisor, principal, or other appropriate administrator. We have clarified that in the informal process an administrator with whom an employee discusses concerns must have the authority to address those concerns.

This policy includes several other recommended changes as follows:

- Revisions at OTHER COMPLAINT PROCESSES clarify that employees must initiate some complaints by following the specific complaint processes in the listed policies. However, appeals stemming from those complaint processes may need to be submitted in accordance with DGBA.
- NOTICE TO EMPLOYEES requires districts to inform employees of the policy through appropriate district publications. Most districts already do so in their employee handbooks.
- Complaint forms and appeal notices may be filed by electronic communication, including e-mail and fax, by close of business on the deadline. Likewise, district responses can be sent by electronic communication to the employee's e-mail address of record. See FILING and RESPONSE.
- At SCHEDULING CONFERENCES is a new provision stating that the district shall make reasonable attempts to schedule conferences at a mutually agreeable time. However, if the employee fails to appear at a scheduled conference, the district can hold the conference without the employee.
- LEVEL ONE and LEVEL TWO administrators must "schedule" rather than "hold" conferences within ten days of receiving the written complaint or appeal notice. This change gives administrators some flexibility when it is not possible to hold the conference within the ten-day period.

# Explanatory Notes

## TASB Localized Policy Manual Update 101

- Additional flexibility is also given to the LEVEL ONE administrator, allowing an exception to the requirement to provide a response within ten days of the conference when there are extenuating circumstances. This could apply, for example, when an extensive investigation is needed.
- Revisions at LEVEL TWO and LEVEL THREE specify that the conferences and hearing are limited to the issues and documents at the previous conference, except as otherwise permitted at LEVEL THREE.

Similar changes have been made to FNG(LOCAL), addressing student and parent complaints, and GF(LOCAL), addressing complaints by the public. See the explanatory notes for those policies.

Updated complaint and appeal forms will be included in the next *TASB Regulations Resource Manual* update available in late January 2015.

### DK (EXHIBIT) ASSIGNMENT AND SCHEDULES

This new exhibit outlining credential requirements for assignments is recommended for inclusion in your district's policy manual to serve as an easily referenced resource.

### DNA (LEGAL) PERFORMANCE APPRAISAL EVALUATION OF TEACHERS

A note with a reference to the commissioner rules on teacher standards, effective June 30, 2014, has been added on page 8.

### DNB (LEGAL) PERFORMANCE APPRAISAL EVALUATION OF OTHER PROFESSIONAL EMPLOYEES

A note with a reference to the commissioner rules on principal standards, effective June 30, 2014, has been added on page 2.

### EB (LOCAL) SCHOOL YEAR

This local policy addressing the school year is recommended for inclusion in the district's policy manual. The recommended text gives the superintendent the authority to act in two critical situations: approving variations from the board-adopted school calendar, when necessary, and closing schools for reasons of public health and safety. These provisions ensure that the superintendent has the authority to act when an immediate need arises.

# Explanatory Notes

## TASB Localized Policy Manual Update 101

### EHAC (LEGAL) BASIC INSTRUCTIONAL PROGRAM REQUIRED INSTRUCTION (SECONDARY)

Amendments to the Administrative Code, effective June 18, 2014, align the secondary curriculum requirements with the courses that districts must offer under House Bill 5. The GRADES 9–12 COURSE OFFERINGS must include at least one additional advanced English course (item 1). The list of science courses from which a district may choose now includes the Principles of Engineering (item 3). In the area of technology applications, districts must offer computer science I and II or AP computer science and at least two of the other courses listed (item 9).

New SBOE rules, effective August 25, 2014, address curriculum requirements for CPR INSTRUCTION. See page 7. The rules require districts to provide the instruction at least once to all students who entered grade 7 in or after the 2010–11 school year. The instructor is not required to be certified in CPR if the instruction is not intended to result in CPR certification. If a student with a disability is unable to complete the instruction, the student's ARD or Section 504 committee can waive the requirement.

### EHBI (LEGAL) SPECIAL PROGRAMS ADULT AND COMMUNITY EDUCATION

In the 2013 Texas legislative session, adult education and literacy (AEL) programs were transferred from the SBOE and TEA to the Texas Workforce Commission (TWC). This legally referenced policy on adult and community education has been revised to reflect the new TWC rules that were adopted effective February 24, 2014. The rules clarify that the AEL STAFF DEVELOPMENT requirements do not apply to clerical or janitorial staff and that new AEL staff with assessment and instructional duties must receive six hours of professional development in addition to the 12 hours required annually.

### EI (LEGAL) ACADEMIC ACHIEVEMENT

A new SBOE rule, effective June 18, 2014, requires districts to use an ACADEMIC ACHIEVEMENT RECORD form that includes student demographics, school data, student data, and the courses and credits that the student earned. The rules require that the academic achievement records indicate endorsements, performance acknowledgments, and the distinguished level of achievement, as appropriate.

### EIE (LEGAL) ACADEMIC ACHIEVEMENT RETENTION AND PROMOTION

This legally referenced policy addressing retention and promotion has been reorganized for clarity and revised to reflect amendments to the Administrative Code, effective February 26, 2014. The amended rules rename the Grade Placement Committee Manual to the Student Success Initiative (SSI) manual, as reflected throughout the policy.

The STUDENT ADVANCEMENT provisions requiring academic achievement or demonstrated proficiency were moved to the beginning of the policy along with the grade 5 and 8 promotion requirements and notification of ADVANCEMENT REQUIREMENTS.

# Explanatory Notes

## TASB Localized Policy Manual Update 101

Provisions addressing accelerated instruction for unsatisfactory performance on assessment instruments have been deleted, as these provisions are not specific to promotion and retention. The policy now includes only the accelerated instruction requirements for UNSATISFACTORY PERFORMANCE ON GRADE ADVANCEMENT TESTS.

### EKBA (LEGAL) STATE ASSESSMENT ENGLISH LANGUAGE LEARNERS/LEP STUDENTS

The commissioner rule addressing exemptions for English language learner (ELL) students who are administered the grade 10 TAKS was repealed effective March 5, 2014, since the exemptions are no longer relevant. As a result, we have deleted reference to these exemptions at DOCUMENTATION on page 1.

The commissioner rules addressing participation of ELL students in state assessments was amended to provide that ELL students enrolled in English I or English for Speakers of Other Languages I who meet certain criteria are not required to retake the English I EOC assessment each time it is administered if the students pass the course but not the EOC. See EXCEPTION on page 4. These students will use the English II EOC assessment to meet graduation requirements. The amendments also deleted references to the cumulative score and the requirement to count the assessment as 15 percent of a student's final grade in the course.

### FDC (LEGAL) ADMISSIONS HOMELESS STUDENTS

This legally referenced policy on homeless students was revised to delete provisions requiring written notice to the parent of a homeless child explaining the general rights provided under the McKinney-Vento Act. These provisions apply only to specific schools for homeless children and do not apply to any Texas school districts.

### FEC (LEGAL) ATTENDANCE ATTENDANCE FOR CREDIT

For clarification, we have added an existing attorney general opinion JC-0398, which interprets the 90 percent attendance standard for a student to receive credit or a final grade. In the opinion, the attorney general determined that all absences are considered when calculating whether the student attended class for 90 percent of the days the class is offered.

### FFA (LOCAL) STUDENT WELFARE WELLNESS AND HEALTH SERVICES

New rules from the Texas Department of Agriculture (TDA) place restrictions on the time and place for the sale and consumption of competitive foods. These restrictions reflect the previous standards from the repealed Texas Public School Nutrition Policy; however, the new TDA rules give local school boards the option to revise their Wellness Policies to adopt alternative standards. If your district wishes to adopt alternative standards, you will need to adjust your policy at this time. Please contact your policy consultant.

# Explanatory Notes

## TASB Localized Policy Manual Update 101

More information may be found in the September 2014 TASB Policy Alert available at: <https://www.tasb.org/Services/Policy-Service/myTASB/Policy-Alerts/Wellness.aspx> and in a helpful guidance document prepared by TDA, which reflects both the competitive food requirements and the time and place restrictions, available at: <http://www.squaremeals.org/Portals/8/files/NSLP/Competitive%20Foods%20School%20Guidance%20Rack%20Card.pdf>.

FFAD (LEGAL) WELLNESS AND HEALTH SERVICES  
COMMUNICABLE DISEASES

We have updated the link to the Texas Department of State Health Services information on communicable diseases on page 2.

FFG (LEGAL) STUDENT WELFARE  
CHILD ABUSE AND NEGLECT

Revised commissioner rules, effective July 22, 2014, on reporting child abuse and neglect incorporate new statutory requirements made by Senate Bill 939, 83rd Texas Legislature, Regular Session.

At REPORTING POLICY, on page 4, the revisions require districts to “adopt” rather than “establish” policies for reporting child abuse and neglect. See the explanatory notes for FFG(LOCAL) and FFG(EXHIBIT), below. Another requirement is for districts to provide training to district employees to increase awareness of sexual abuse and other maltreatment of children. During the 2014–15 school year, districts must provide this training to all current employees by the dates listed in the policy at ANNUAL DISTRIBUTION AND STAFF DEVELOPMENT, beginning on page 5. Each year thereafter, districts must provide the training to all new employees as part of new employee orientation.

Districts must also place a poster that meets the listed specifications at each campus in at least one high-traffic, highly and clearly visible public area that is readily accessible to and widely used by students. See REQUIRED POSTER on page 6. A sample poster that meets the requirements can be found at <http://www.onewithcourage.org/take-action/for-educators>.

FFG (LOCAL) STUDENT WELFARE  
CHILD ABUSE AND NEGLECT

As noted above, revised commissioner rules now require districts to “adopt” rather than “establish” policies for reporting child abuse and neglect. To satisfy this requirement, we recommend this new local policy for inclusion in the district’s policy manual. This policy requires individuals who have cause to believe that a child has been or may be abused or neglected to make a report as required by law and requires reports to be made in accordance with FFG(EXHIBIT).

A revised FFG(EXHIBIT) referencing this new local policy is included in this update to distribute to staff.

FFG (EXHIBIT) STUDENT WELFARE  
CHILD ABUSE AND NEGLECT

This exhibit has been updated to refer to the new local policy at FFG(LOCAL) addressing child abuse and neglect.

# Explanatory Notes

## TASB Localized Policy Manual Update 101

### FL (LEGAL) STUDENT RECORDS

Districts must permanently maintain the ACADEMIC ACHIEVEMENT RECORD for each of their students. As reflected on page 4, a new SBOE rule, effective June 18, 2014, requires districts to use an academic achievement record form that includes student demographics, school data, student data, and the courses and credits that the student earned.

### FMG (LOCAL) STUDENT ACTIVITIES TRAVEL

Recommended revisions to this local policy are to simplify the policy and reflect common district practice. Although districts typically require students who participate in school-sponsored trips to use district transportation to and from the event, most districts permit exceptions, such as upon written request of the parent. Since these exceptions can differ by campus and sometimes by the type of activity, it is recommended that the policy refer to administrative regulations for the exceptions. See TRANSPORTATION FOR STUDENT TRAVEL.

The statement indicating that the district shall not be liable for student injuries incurred while using transportation not provided by the school is recommended for deletion because liability is determined by application of law and judicial precedent to individual situations.

The policy also reflects that the principal approves IN-STATE OVERNIGHT TRIPS and the board approves OUT-OF-STATE TRIPS. **Please contact your policy consultant for an adjustment to this policy if the approvals reflected in the policy do not match the practices in your district.**

### FMH (LEGAL) STUDENT ACTIVITIES COMMENCEMENT

We have added text from a revised SBOE rule, effective June 18, 2014, stating that a student who completes all graduation requirements except for required end-of-course assessments may be issued a CERTIFICATE OF COURSEWORK COMPLETION. A related provision from existing statute explains that a district may allow a student who receives a certificate of coursework completion to participate in graduation ceremonies.

### FNG (LOCAL) STUDENT RIGHTS AND RESPONSIBILITIES STUDENT AND PARENT COMPLAINTS/GRIEVANCES

A recent commissioner of education decision, *Anzaldua v. Valley View Independent School District*, held that under the district's grievance policy, an employee's use of the informal grievance process extended the time line for filing a formal grievance. Therefore, the time line for filing a formal grievance would not start to run until after the employee had received a final response from the person conducting the informal process. These concepts from the commissioner decision would also apply in student and parent grievances.

## Explanatory Notes

### TASB Localized Policy Manual Update 101

To address this decision, a recommended revision at INFORMAL PROCESS clarifies that participation in the informal grievance process does not extend any deadlines in the policy, except by mutual consent. This new text is consistent with the current requirement, at LEVEL ONE, that complaint forms must be filed within 15 days of the date the student or parent knew, or with reasonable diligence should have known of the decision or action giving rise to the complaint. A conforming change at FORMAL PROCESS deletes reference to use of an informal conference before a student or parent may file a formal complaint.

The INFORMAL PROCESS encourages a student or parent to discuss concerns with the appropriate teacher, principal, or other campus administrator. We have clarified that in the informal process a campus administrator with whom a student or parent discusses concerns must have the authority to address those concerns.

This policy includes several other recommended changes as follows:

- Revisions at OTHER COMPLAINT PROCESSES clarify that students and parents must initiate some complaints by following the specific complaint processes in the listed policies. However, appeals stemming from those complaint processes may need to be submitted in accordance with FNG. The requirement to submit complaints concerning DAEP has been deleted; these complaints may now be filed through FNG. Please note, however, that many districts' student codes of conduct specify the individual to whom these complaints must be filed. If that individual differs from the LEVEL ONE administrator, the complaint will need to be forwarded to the appropriate administrator listed in the SCOC.
- Item 5 at OTHER COMPLAINT PROCESSES has been revised to refer to failure to award a final grade on the basis of attendance.
- NOTICE TO STUDENTS AND PARENTS requires districts to inform students and parents of the policy through appropriate district publications. Most districts already do so in their student handbooks.
- Complaint forms and appeal notices may be filed by electronic communication, including e-mail and fax, by close of business on the deadline. Likewise, district responses can be sent by electronic communication to the student's or parent's e-mail address of record. See FILING and RESPONSE.
- At SCHEDULING CONFERENCES is a new provision stating that the district shall make reasonable attempts to schedule conferences at a mutually agreeable time. However, if the student or parent fails to appear at a scheduled conference, the district can hold the conference without the student or parent.
- LEVEL ONE and LEVEL TWO administrators must "schedule" rather than "hold" conferences within ten days of receiving the written complaint or appeal notice. This change gives administrators some flexibility when it is not possible to hold the conference within the ten-day period.
- Additional flexibility is also given to the LEVEL ONE administrator, allowing an exception to the requirement to provide a response within ten days of the conference when there are extenuating circumstances. This could apply, for example, when an extensive investigation is needed.
- Revisions at LEVEL TWO and LEVEL THREE specify that the conferences and hearing are limited to the issues and documents at the previous conference, except as otherwise permitted at LEVEL THREE.

Similar changes have been made to DGBA(LOCAL), addressing employee complaints, and GF(LOCAL), addressing complaints by the public. See the explanatory notes for those policies.

Updated complaint and appeal forms will be included in the next *TASB Regulations Resource Manual* update available in late January 2015.

# Explanatory Notes

## TASB Localized Policy Manual Update 101

### GF (LOCAL) PUBLIC COMPLAINTS

A recent commissioner of education decision, *Anzaldua v. Valley View Independent School District*, held that under the district's grievance policy, an employee's use of the informal grievance process extended the time line for filing a formal grievance. Therefore, the time line for filing a formal grievance did not start to run until after the employee had received a final response from the person conducting the informal process. These concepts from the commissioner decision would also apply in grievances from community members.

To address this decision, a recommended revision at INFORMAL PROCESS clarifies that participation in the informal grievance process does not extend any deadlines in the policy, except by mutual consent. This new text is consistent with the current requirement, at LEVEL ONE, that complaint forms must be filed within 15 days of the date the individual knew, or with reasonable diligence should have known of the decision or action giving rise to the complaint. A conforming change at FORMAL PROCESS deletes reference to the INFORMAL PROCESS before an individual may file a formal complaint.

The INFORMAL PROCESS encourages individuals to discuss their concerns with an appropriate administrator. We have clarified that in the informal process the administrator with whom an individual discusses concerns must have the authority to address those concerns.

This policy includes several other recommended changes as follows:

- Revisions at OTHER COMPLAINT PROCESSES clarify that individuals must initiate some complaints by following the specific complaint processes in the listed policies. However, appeals stemming from those complaint processes may need to be submitted in accordance with GF.
- Complaint forms and appeal notices may be filed by electronic communication, including e-mail and fax, by the close of business on the deadline. Likewise, district responses can be sent by electronic communication to the individual's e-mail address of record. See FILING and RESPONSE.
- Also at SCHEDULING CONFERENCES is a new provision stating that the district shall make reasonable attempts to schedule conferences at a mutually agreeable time. However, if the individual fails to appear at a scheduled conference, the district can hold the conference without the individual.
- LEVEL ONE and LEVEL TWO administrators must "schedule" rather than "hold" conferences within ten days of receiving the written complaint or appeal notice. This change gives administrators some flexibility when it is not possible to hold the conference within the ten-day period.
- Additional flexibility is also given to the LEVEL ONE administrator, allowing an exception to the requirement to provide a response within ten days of the conference when there are extenuating circumstances. This could apply, for example, when an extensive investigation is needed.
- Revisions at LEVEL TWO and LEVEL THREE specify that the conferences and hearing are limited to the issues and documents at the previous conference, except as otherwise permitted at LEVEL THREE.

Similar changes have been made to DGBA(LOCAL), addressing employee complaints, and FNG(LOCAL), addressing complaints by students and parents. See the explanatory notes for those policies.

Updated complaint and appeal forms will be included in the next *TASB Regulations Resource Manual* update available in late January 2015.

# Explanatory Notes

## TASB Localized Policy Manual Update 101

GKD (LEGAL) COMMUNITY RELATIONS  
NONSCHOOL USE OF SCHOOL FACILITIES

Provisions from Senate Bill 2, 83rd Texas Legislature, Regular Session, addressing CHARTER SCHOOLS' use of facilities have been incorporated into this legally referenced policy on nonschool use of school facilities. The provisions prohibit a district from requiring a campus or campus program charter created by converting an existing school district campus to purchase or rent a district facility as a prerequisite for use of the facility. In addition, the provisions prohibit a school district from requiring a campus or campus program charter or an open enrollment charter school to pay a contracted amount that is higher than the actual cost to the district for providing a service.

BOARD MEMBERS  
TRAINING AND ORIENTATION

BBD  
(LEGAL)

OPEN MEETINGS ACT  
TRAINING

Within 90 days after taking the oath of office, each Board member shall complete training regarding the responsibilities of the Board and its members under Chapter 551 of the Government Code (Texas Open Meetings Act).

The training shall be not less than one and not more than two hours. The attorney general may provide the training and may also approve other acceptable sources of training.

The District shall maintain and make available for public inspection the record of its members' completion of the training. The failure of one or more members of the Board to complete the training does not affect the validity of an action taken by the Board.

*Gov't Code 551.005*

PUBLIC INFORMATION  
ACT TRAINING

Within 90 days after taking the oath of office, each Board member shall complete training regarding the responsibilities of the District and its officers and employees under Chapter 552 of the Government Code (Public Information Act). A Board member may designate a public information coordinator to satisfy the training for the Board member if the public information coordinator is primarily responsible for administering the responsibilities of the Board member or District under the Public Information Act. [See GBAA regarding public information coordinator training] *Gov't Code 552.012*

SBOE-REQUIRED  
TRAINING

Each Board member must complete any training required by the State Board of Education (SBOE). The training requirement consists of orientation, team building, and annual continuing education. To the extent possible, the entire Board shall participate in training programs together. *Education Code 11.159; 19 TAC 61.1(b), .1(i)*

The SBOE's framework for governance leadership [see BBD(EXHIBIT)] shall be distributed annually by the Board President to all current Board members and the Superintendent. *19 TAC 61.1(a)*

No training shall take place during a Board meeting unless that meeting is called for the delivery of Board training. Training may take place before or after a legally called Board meeting in accordance with the Open Meetings Act. *19 TAC 61.1(c)*

Annually, the SBOE shall commend those teams that receive at least eight hours of training in team building and annual continuing education as an entire Board-Superintendent team. *19 TAC 61.1(k)*

REPORTING

Annually, at the last regular meeting of the Board held during a calendar year, the Board President shall announce, and the minutes

BOARD MEMBERS  
TRAINING AND ORIENTATION

BBD  
(LEGAL)

must reflect, the name of each Board member who has completed the required training, who has exceeded the required hours of training, and who is deficient in the required training as of the date of the meeting. The announcement shall include a statement that completion of the required annual training is an obligation and expectation of any Board member under SBOE rule. The Board President shall cause the minutes to reflect the information and shall make this information available to the local media. *Education Code 11.159; 19 TAC 61.1(j)*

ORIENTATION  
NEW MEMBERS

Within 60 days before or after a Board member's election or appointment, the new Board member shall participate in a local orientation session. The purpose of this orientation is to familiarize the new Board member with local Board policies and procedures and District goals and priorities. The orientation shall be at least three hours in length for each new Board member and must address local District practices in curriculum and instruction, business and finance operations, District operations, Superintendent evaluation, and Board member roles and responsibilities. *19 TAC 61.1(b)(1)(A)*

Within the first 120 days of service, a newly elected Board member shall receive an orientation to the Education Code Chapter 26 (Parental Rights and Responsibilities) and Education Code 28.004 (Local School Health Advisory Council and Health Education Instruction). The orientation shall be delivered by a regional education service center and shall be no less than three hours in length. *19 TAC 61.1(b)(1)(B)*

CURRENT  
MEMBERS

Any current Board member may attend or participate in the local District orientation and orientation to the Education Code offered to new Board members. *19 TAC 61.1 (b)(1)(A), (B)*

LEGISLATIVE  
UPDATES

After each session of the Texas Legislature, each Board member shall receive an update to the basic orientation to the Education Code from a regional education service center or any registered provider. A Board member who has attended a basic orientation session given by a service center that incorporates the most recent legislative changes is not required to attend an additional legislative update. *19 TAC 61.1(b)(1)(C)*

TEAM BUILDING

Annually, the entire Board, including all Board members, shall participate with their Superintendent in a team building session facilitated by a regional education service center or any registered provider. The team building session shall be of a length deemed appropriate by the Board, but generally at least three hours.

The purpose of the team building session is to enhance the effectiveness of the Board-Superintendent team and to assess the con-

BOARD MEMBERS  
TRAINING AND ORIENTATION

BBD  
(LEGAL)

tinuing education needs of the Board-Superintendent team. The session shall include a review of the roles, rights, and responsibilities of the Board as outlined in the framework for governance leadership. The assessment of needs shall be based on the framework for governance leadership [see BBD(EXHIBIT)] and shall be used to plan continuing education activities for the governance leadership team for the upcoming year.

*19 TAC 61.1(b)(2)*

ANNUAL  
CONTINUING  
EDUCATION

In addition to the orientation and team building training, a Board member shall receive additional continuing education on an annual basis, in fulfillment of assessed needs and based on the framework for governance leadership. [See BBD(EXHIBIT)] The continuing education may be provided by a regional education service center or other registered provider. *19 TAC 61.1(b)(3)*

At least 50 percent of the continuing education shall be designed and delivered by persons not employed or affiliated with the Board member's District. No more than one hour of the required continuing education that is delivered by the District may use self-instructional materials. *19 TAC 61.1(h)*

FIRST YEAR

In the first year of service, a Board member shall receive at least ten hours of continuing education. Up to five of the required ten hours may be fulfilled through online instruction, provided the training is designed and offered by a registered provider, incorporates interactive activities that assess learning and provide feedback to the learner, and offers an opportunity for interaction with the instructor. *19 TAC 61.1(b)(3)(A)*

SUBSEQUENT  
YEARS

After the first year of service, a Board member shall receive at least five hours of continuing education annually. A Board member may fulfill the five hours of continuing education through online instruction, provided that the training is designed and offered by a registered provider, incorporates interactive activities that assess learning and provide feedback to the learner, and offers an opportunity for interaction with the instructor. *19 TAC 61.1(b)(3)(B)*

BOARD  
PRESIDENT

The Board President shall receive continuing education related to leadership duties of the Board President as some portion of the annual requirement. *19 TAC 61.1(b)(3)(C)*



OFFICERS AND OFFICIALS  
DUTIES AND REQUIREMENTS OF DEPOSITORY

BDAE  
(LEGAL)

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**Note:** Information regarding depository contracts for districts, including the forms referenced in this policy, is available at <http://www.tea.state.tx.us/index2.aspx?id=25769811504>.

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SELECTION	The depository selected under the terms of this policy shall be a bank located in the state of Texas. The depository may be a state bank authorized and regulated under Texas law; a national bank, savings and loan association, or savings bank authorized and regulated by federal law; or a savings and loan association or savings bank organized under Texas law; but shall not be any bank the deposits of which are not insured by the Federal Deposit Insurance Corporation (FDIC). <i>Education Code 45.201(2), .203</i>
METHOD	Not later than the 60th day before the date the District's current depository contract expires, the District shall choose whether to select a depository through competitive bidding or through requests for proposals. <i>Education Code 45.206(a)</i>
COMPETITIVE BIDDING NOTICE	If the District chooses to use competitive bidding, the District shall, not later than the 30th day before the date the current depository contract expires, mail to each bank in the District and, if desired, to other banks, a notice stating the time and place in which bid applications will be received for selecting a depository or depositories. The notice must include the uniform bid blank form Bid Form for Depository Services prescribed by State Board rule. <i>Education Code 45.206(a-1); 19 TAC 109.51(b), (c)</i>
REQUESTS FOR PROPOSALS NOTICE	If the District chooses to use requests for proposals, the District shall, not later than the 30th day before the date the current depository contract expires, mail to each bank located in the District and, if desired, to other banks, a notice stating the time and place in which proposals will be received for selecting a depository or depositories. The notice must include the uniform proposal blank form Proposal Form for Depository Services prescribed by State Board rule. The District shall state the selection criteria, including the factors specified under Education Code 45.207(c) [see FACTORS TO CONSIDER, below], in the request for proposals. <i>19 TAC 109.51(b), (d)</i>
BEST VALUE	The District shall select the proposal that offers the best value to the District based on the evaluation and ranking of each submitted proposal in relation to the stated selection criteria. The District may negotiate with the bank that submits the highest-ranked proposal to determine any terms of the proposed depository contract other than the interest rates proposed. <i>Education Code 45.206(a-2), (d)</i>

OFFICERS AND OFFICIALS  
DUTIES AND REQUIREMENTS OF DEPOSITORY

BDAE  
(LEGAL)

FACTORS TO  
CONSIDER

Each bid or proposal received in accordance with these provisions shall be considered by the Board at a regular or special meeting. In determining the highest and best bid or the highest-ranked proposal, or in case of tying bids or proposals the highest and best tying bids or proposals, the Board shall consider the interest rate bid or proposed on-time deposits; the charge for keeping District accounts, records, and reports and furnishing checks; the ability of the bank submitting the bid or proposal to provide the necessary services and perform the duties as school district depository, and any other matters the Board considers to be in the best interests of the District. *Education Code 45.207(c)*

AWARD OF CONTRACT

The District shall award the depository contract to the bank that submits the highest bid or the highest-ranked proposal, except that the District may award the contract as provided by Education Code 45.207(a-1) [see TIE BIDS AND PROPOSALS, below] if:

1. The District:
  - a. Receives tying bids for the contract; or
  - b. After evaluating the proposals for the contract, ranks two or more proposals equally;
2. Each bank submitting a tying bid or proposal has bid or proposed to pay the District the maximum interest rates allowed by the Federal Reserve System and the FDIC; and
3. In the Board's judgment, the tying bids or proposals are otherwise equal.

*Education Code 45.207(a)*

TIE BIDS AND  
PROPOSALS

In the case of tying bids or proposals, the Board may:

1. Award the contract to each of the banks submitting the tying bids or proposals; or
2. Determine by lot which of the banks submitting the tying bids or proposals will receive the contract.

*Education Code 45.207(a-1)*

REJECTION OF BIDS  
OR PROPOSALS

The Board has the right to reject any and all bids or proposals.  
*Education Code 45.207(d)*

COLLATERAL

In accordance with written Board policy, the District shall determine if an investment security is eligible to secure deposits of public funds covered by the Public Funds Collateral Act.

The policy may include the security of the institution that obtains or holds an investment security, the substitution or release of an in-

OFFICERS AND OFFICIALS  
DUTIES AND REQUIREMENTS OF DEPOSITORY

BDAE  
(LEGAL)

vestment, and the method by which an investment security used to secure a deposit of public funds is valued.

*Gov't Code 2257.023*

DUTIES

The depository shall:

TERM OF OFFICE

1. Serve for a term of two years and until its successor is duly selected and qualified, except that the District and its depository bank may agree to extend the contract for two additional two-year terms. The initial contract term and any extension must coincide with the District's fiscal year. An extension is not subject to the bid notice requirements of Education Code 45.206 [see METHOD, above]. *Education Code 45.205*

CONTRACT

2. Make and enter into a depository contract(s), bond(s), or other necessary instruments setting forth the duties and agreements pertaining to the depository. The District must use the prescribed uniform depository contract form, Depository Contract for Funds of Independent School Districts under the Texas Education Code, Chapter 45, Subchapter G, School District Depositories and, if applicable, surety bond form, Texas School Depository Surety Bond Form. The bid or proposal of the depository shall be attached to the contract and incorporated by reference in the contract. The District must file the completed contract and, if applicable, surety bond form with TEA. *Education Code 45.208(a), (e); 19 TAC 109.52*

AUTHORIZED  
COLLATERAL

3. Secure public funds by eligible securities to the extent and in the manner required by the Public Funds Collateral Act. *Gov't Code, Ch. 2257*

OTHER DUTIES

4. Faithfully perform all legal duties and obligations and make payments from District funds upon order, duly entered, of the Board. *Education Code 45.208(c)(1)–(4)*

5. Faithfully keep and account for, according to law, all District funds and pay over to the successor depository all balances remaining in District accounts. *Education Code 45.208(c)(5), (6)*



BOARD MEETINGS

BE  
(LOCAL)

MEETING PLACE AND TIME	The notice for a Board meeting shall reflect the date, time, and location of the meeting.
REGULAR MEETINGS	Regular meetings of the Board shall normally be held on the third Monday of each month at 6:00 p.m. When determined necessary and for the convenience of Board members, the Board President may change the date, time, or location of a regular meeting with proper notice.
SPECIAL OR EMERGENCY MEETINGS	<p>The Board President shall call special meetings at the Board President's discretion or on request by two members of the Board.</p> <p>The Board President shall call an emergency meeting when it is determined by the Board President or two members of the Board that an emergency or urgent public necessity, as defined by law, warrants the meeting.</p>
AGENDA DEADLINE	The deadline for submitting items for inclusion on the agenda is the fourth business day before regular meetings and the fourth business day before special meetings.
PREPARATION	<p>In consultation with the Board President, the Superintendent shall prepare the agenda for all Board meetings. Any Board member may request that a subject be included on the agenda for a meeting, and the Superintendent shall include on the preliminary agenda of the meeting all topics that have been timely submitted by a Board member.</p> <p>Before the official agenda is finalized for any meeting, the Superintendent shall consult the Board President to ensure that the agenda and the topics included meet with the Board President's approval. In reviewing the preliminary agenda, the Board President shall ensure that any topics the Board or individual Board members have requested to be addressed are either on that agenda or scheduled for deliberation at an appropriate time in the near future. The Board President shall not have authority to remove from the agenda a subject requested by a Board member without that Board member's specific authorization.</p>
NOTICE TO MEMBERS	Members of the Board shall be given notice of regular and special meetings at least 72 hours prior to the scheduled time of the meeting and at least two hours prior to the time of an emergency meeting.
CLOSED MEETING	<p>Notice of all meetings shall provide for the possibility of a closed meeting during an open meeting, in accordance with law.</p> <p>The Board may conduct a closed meeting when the agenda subject is one that may properly be discussed in closed meeting. [See BEC]</p>

BOARD MEETINGS

BE  
(LOCAL)

- ORDER OF BUSINESS      The order of business for regular Board meetings shall be as set out in the agenda accompanying the notice of the meeting. At the meeting, the order in which posted agenda items are taken may be changed by consensus of Board members.
- RULES OF ORDER      The Board shall observe the parliamentary procedures as found in *Robert's Rules of Order, Newly Revised*, except as otherwise provided in Board procedural rules or by law. Procedural rules may be suspended at any Board meeting by majority vote of the members present.
- VOTING      Voting shall be by voice vote or show of hands, as directed by the Board President. Any member may abstain from voting, and a member's vote or failure to vote shall be recorded upon that member's request. [See BDAA(LOCAL) for the Board President's voting rights]
- CONSENT AGENDA      When the agenda is prepared, the Board President shall determine items, if any, that qualify to be placed on the consent agenda. A consent agenda shall include items of a routine and/or recurring nature grouped together under one action item. For each item listed as part of a consent agenda, the Board shall be furnished with background material. All such items shall be acted upon by one vote without separate discussion, unless a Board member requests that an item be withdrawn for individual consideration. The remaining items shall be adopted under a single motion and vote.
- MINUTES      Board action shall be carefully recorded by the Board Secretary or clerk; when approved, these minutes shall serve as the legal record of official Board actions. The written minutes of all meetings shall be approved by vote of the Board and signed by the Board President and the Board Secretary.
- The official minutes of the Board shall be retained on file in the office of the Superintendent and shall be available for examination during regular office hours.
- DISCUSSIONS AND LIMITATION      Discussions shall be addressed to the Board President and then the entire membership. Discussion shall be directed solely to the business currently under deliberation, and the Board President shall halt discussion that does not apply to the business before the Board.
- The Board President shall also halt discussion if the Board has agreed to a time limitation for discussion of an item, and that time limit has expired. Aside from these limitations, the Board President shall not interfere with debate so long as members wish to address themselves to an item under consideration.

SUPERINTENDENT  
SUSPENSION/TERMINATION DURING CONTRACT

BJCE  
(LEGAL)

SUSPENSION  
WITHOUT PAY

The Board may, for good cause as determined by the Board, suspend the Superintendent without pay pending discharge or in lieu of termination. The suspension may not extend beyond the end of the school year. *Education Code 21.211(b)*

The procedures for hearings before a hearing examiner apply if the Superintendent requests a hearing after receiving notice of a proposed decision to suspend the Superintendent without pay. *Education Code 21.251(a)*

BACK PAY

If no discharge occurs after a suspension without pay, the Superintendent is entitled to back pay for the period of suspension. *Education Code 21.211(c)*

SUSPENSION WITH  
PAY

The Superintendent may be suspended with pay pending the outcome of a dismissal hearing. *Moore v. Knowles, 482 F.2d 1069 (5th Cir. 1973)*

CONTRACT  
TERMINATION

The Board may terminate the Superintendent's term contract and discharge the Superintendent at any time for good cause as determined by the Board. *Education Code 21.211(a), .212(d)*

NOTICE

Before dismissal for good cause, the Superintendent shall be given reasonable notice in writing of the charges against him or her and an explanation of the District's evidence, set out in sufficient detail to fairly enable the Superintendent to show any error that may exist. *Cleveland Bd. of Educ. v. Loudermill, 470 U.S. 532 (1985)*

HEARING

If the Superintendent desires a hearing before an independent hearing examiner on a proposed decision to terminate the Superintendent's term contract, the Superintendent shall file a written request with the Commissioner not later than the 15th day after receiving the written notice of the proposed action. The Superintendent shall provide a copy of the request to the District. The parties may agree in writing to extend by not more than ten days the deadline for requesting a hearing. *Education Code 21.251, .253 [See DFD]*

SEVERANCE  
PAYMENTS

A board that makes a severance payment to the superintendent shall report the terms of the payment to the Commissioner.

DUTY TO REPORT

The interim Superintendent, new Superintendent, or Board President is responsible for timely filing a Superintendent Payment Disclosure Form with TEA. The District must file the Superintendent Payment Disclosure Form not later than 60 days after execution of an agreement to make payments of any kind to a departing Superintendent or any payment under such an agreement, whichever is sooner. No report is required for payments already earned and payable under the terms of a terminated employment contract, such as accrued vacation. Compliance with the reporting require-

SUPERINTENDENT  
SUSPENSION/TERMINATION DURING CONTRACT

BJCE  
(LEGAL)

ment is part of the District's compliance with required financial accounting practices. Failure to comply may result in sanctions.

REQUIRED  
DOCUMENTATION

The District must enclose with the submitted Superintendent Payment Disclosure Form a copy of the Superintendent employment contract and a copy of the termination or severance agreement. The District must provide the Commissioner with any information or documentation that the Commissioner requests under 19 Administrative Code 105.1021(b)(4) in order to determine if a payment constitutes a severance payment.

REDUCTION OF  
STATE FUNDS

The Commissioner shall reduce the District's Foundation School Program (FSP) funds by any amount that the severance payment exceeds one year's salary and benefits under the Superintendent's terminated contract. The reduction shall be made for the school year following the school year in which the payment is made subject to an FSP reduction amount. The Commissioner shall also reduce the District's FSP funds in the school year following each school year that any additional payments are made to the former Superintendent requiring an FSP reduction. The District will be subject to reductions to FSP state funding for one or more school years until the liability amount has been liquidated in full, if the liability to the state exceeds the total flow of estimated earned revenue to the District under the FSP.

DEFINITION OF  
SEVERANCE  
PAYMENT

"Severance payment" means any amount paid by the Board to or on behalf of a Superintendent on early termination of the Superintendent's contract that exceeds the amount earned by the Superintendent under the contract as of the date of termination, including any amount that exceeds the amount of earned standard salary and benefits, that is paid as a condition of early termination of the contract. "Severance payment" includes any payment for actual or threatened litigation involving or related to the employment contract.

Payments to a former Superintendent who remains employed by the District in another capacity or contracts with the District for services may be severance payments in whole or in part, if the payments are compensation for the early termination of a prior employment agreement.

*Education Code 11.201(c); 19 TAC 105.1021*

PURCHASING AND ACQUISITION

CH  
(LOCAL)

PURCHASING AUTHORITY	The Board delegates to the Superintendent or designee the authority to make budgeted purchases for goods or services. However, any single, budgeted purchase of goods or services that costs \$25,000 or more, regardless of whether the goods or services are competitively purchased, shall require Board approval before a transaction may take place.
PURCHASING METHOD	The Board delegates to the Superintendent or designee the authority to determine the method of purchasing in accordance with CH(LEGAL).
COMPETITIVE BIDDING	<p>If competitive bidding is chosen as the purchasing method, the Superintendent or designee shall prepare bid specifications. All bids shall be in accordance with administrative regulations, and the submission of any electronic bids shall also be in accordance with Board-adopted rules. All bidders shall be invited to attend the bid opening. Any bid may be withdrawn prior to the scheduled time for opening. Bids received after the specified time shall not be considered.</p> <p>The District may reject any and all bids.</p>
COMPETITIVE SEALED PROPOSALS	<p>If competitive sealed proposals are chosen as the purchasing method, the Superintendent or designee shall prepare the request for proposals and/or specifications for items to be purchased. All proposals shall be in accordance with administrative regulations, and the submission of any electronic proposals shall also be in accordance with Board-adopted rules. Proposals received after the specified time shall not be considered. Proposals shall be opened at the time specified, and all proposers shall be invited to attend the proposal opening. Proposals may be withdrawn prior to the scheduled time of opening. Changes in the content of a proposal, and in prices, may be negotiated after proposals are opened.</p> <p>The District may reject any and all proposals.</p>
ELECTRONIC BIDS OR PROPOSALS	Bids or proposals that the District has chosen to accept through electronic transmission shall be administered in accordance with Board-adopted rules. Such rules shall safeguard the integrity of the competitive procurement process; ensure the identification, security, and confidentiality of electronic bids or proposals; and ensure that the electronic bids or proposals remain effectively unopened until the proper time.
RESPONSIBILITY FOR DEBTS	The Board shall assume responsibility for debts incurred in the name of the District so long as those debts are for purchases made in accordance with the adopted budget, state law, Board policy, and the District's purchasing procedures. [See CE] The Board shall not be responsible for debts incurred by persons or organiza-

PURCHASING AND ACQUISITION

CH  
(LOCAL)

tions not directly under Board control. Persons making unauthorized purchases shall assume full responsibility for all such debts.

PURCHASE  
COMMITMENTS

All purchase commitments shall be made by the Superintendent or designee in accordance with administrative procedures, including the District's purchasing procedures.

PERSONAL  
PURCHASES

District employees shall not be permitted to make purchases for personal use through the District's business office.

SAFETY PROGRAM/RISK MANAGEMENT  
ACCIDENT PREVENTION AND REPORTS

CKB  
(LEGAL)

EYE AND FACE  
PROTECTION  
REQUIRED  
DEVICES

Each teacher and student shall wear industrial-quality eye-protective devices in appropriate situations as determined by District policy. *Education Code 38.005*

RECOMMENDED  
GUIDELINES

For selection and use of face and eye protection in public schools, the Texas Department of State Health Services (TDSHS) recommends the guidelines entitled "Eye and Face Protection," available at 29 C.F.R. 1910.133.

For hazard assessment and face and eye protective equipment selection in public schools TDSHS recommends the guidelines entitled, "Non-mandatory Compliance Guidelines for Hazard Assessment and Personal Protective Equipment Selection," available at 29 C.F.R. part 1910, subpart I, appendix B.

APPLICATION

The guidelines are applicable to all staff members, students, and visitors within Texas public schools participating in educational activities and programs that involve:

1. The use of hazardous chemicals;
2. The use of hot liquids or solids;
3. The use of molten materials;
4. Performing grinding, chipping, or other hazardous activities where there is danger of flying particles;
5. Milling, sawing, turning, shaping, cutting, or stamping of any solid materials;
6. Heat treatment, tempering, or kiln firing of any metal or other materials;
7. Cutting, welding, or brazing operations;
8. The use of hazardous radiation, including the use of infrared and ultraviolet light or lasers;
9. Repair or servicing of any vehicle; or
10. Any process or activity in a vocational, art, industrial arts or science course or laboratory that might have a tendency to cause damage to the eyes.

*25 TAC 295.141-.142*



FOOD SERVICES MANAGEMENT

CO  
(LEGAL)

TEXAS DEPARTMENT  
OF AGRICULTURE  
SCHOOL NUTRITION  
POLICIES

The District must comply with rules adopted by the Texas Department of Agriculture (TDA), which administers federal and state nutrition programs including the National School Lunch Program (NSLP) under 42 U.S.C. Section 1751 et seq.; and the School Breakfast Program (SBP) under 42 U.S.C. Section 1773. *Agriculture Code 12.0025*

DEFINITIONS

“School day” means the midnight before, to 30 minutes after, the end of the official school day.

“School campus” means all areas of the property under the jurisdiction of the school that are accessible to students during the school day.

*4 TAC 26.1*

DEEP FAT FRYER  
PROHIBITION

A district that participates in the NSLP or SBP may not utilize deep fat frying as a method of on-site preparation for foods served as part of reimbursable school meals or for foods sold or provided to students on the school campus during the school day. *4 TAC 26.2*

SOFT DRINK  
PROHIBITION

Soft drinks may not be sold during the school day to any age group or grade in a district that participates in the NSLP or SBP. Soft drinks are defined as non-juice, carbonated beverages that contain natural or artificial sweeteners. *4 TAC 26.10*

TIME AND PLACE  
RESTRICTIONS ON  
COMPETITIVE  
FOODS

“Competitive food” means all food and beverages other than meals reimbursed through the NSLP available for sale to students on the school campus during the school day. Competitive food must meet general nutrition standards established in federal regulations. *7 C.F.R. 210.11*

An elementary school campus may not serve competitive foods (or provide access to them through indirect sales) to students anywhere on the school campus throughout the school day except for those food items made available by the school food service department.

A middle or junior high school campus may not serve competitive foods (or provide access to them through indirect sales) to students anywhere on the school campus from 30 minutes before to 30 minutes after meal periods except for those food items made available by the school food service department.

High schools may not serve competitive foods (or provide access to them through indirect sales) to students during meal periods in areas where reimbursable school meals are served and/or consumed except for those food items made available by the school food service department.

*4 TAC 26.11(a)*

FOOD SERVICES MANAGEMENT

CO  
(LEGAL)

ALTERNATIVE LOCAL STANDARDS	<p>A district that participates in the NSLP or SBP that wishes to adopt alternative local time and place standards in place of the standards above may adopt or revise its local wellness policy to include language that addresses time and place restrictions for the consumption of competitive foods.</p> <p>The Board must approve the wellness policy concerning time and place restrictions for competitive foods. Approved wellness policies and minutes documenting Board approval must be readily available for review by TDA upon request.</p> <p><i>4 TAC 26.11(b)</i> [See FFA for wellness policy requirements]</p>
VIOLATIONS	
DISALLOWANCE OF MEALS	<p>If TDA determines that the District has violated Texas School Nutrition Policies, it shall disallow meal reimbursement for the day(s) on which the violation occurred and require the District to reimburse the food service account for the disallowed reimbursement.</p>
CORRECTIVE ACTION PLAN	<p>A district that violates Texas School Nutrition Policies must also comply with a documented corrective action plan, approved by TDA. TDA will monitor the District to ensure compliance with the corrective action plan.</p>
APPEAL	<p>The District may request an appeal for a disallowance of meal reimbursements. The procedures for appeals arising out of TDA's administration of its food and nutrition programs are set out in 4 Administrative Code Chapter 1, Subchapter P, Division 6, 1.1050 – .1053 (relating to Appeal Procedures for the Food and Nutrition Programs).</p> <p><i>4 TAC 26.12</i></p>
LIMITATION ON SANCTIONS	<p>TDA may not impose on the District a sanction, including disallowing meal reimbursement, based on the sale to students at a high school of food of minimal nutritional value, if the sale is approved in advance by the school and is made:</p> <ol style="list-style-type: none"><li>1. Outside of a school area designated for food service or food consumption or during a period other than a school meal service period; and</li><li>2. For the purpose of raising money for a student organization or activity sponsored or sanctioned by the school or the school district in which the school is located.</li></ol> <p><i>Agriculture Code 12.0028</i></p>
LAUREN'S LAW	<p>The District may not adopt any rule, policy, or program under Education Code 28.002 that would prohibit a parent or grandparent of a student from providing any food product of the parent's or grandparent's choice to:</p>

1. Children in the classroom of the child on the occasion of the child's birthday; or
2. Children at a school-designated function.

*Education Code 28.002(l-3)(2)*



EMPLOYMENT PRACTICES  
PROBATIONARY CONTRACTS

DCA  
(LEGAL)

PERSONS UNDER  
PROBATIONARY  
CONTRACTS

Except as provided below, each of the following persons shall be employed under a probationary contract when the person is employed by the District for the first time or if the person has not been employed by the District for two consecutive school years subsequent to August 28, 1967:

1. Principal.
2. Supervisor.
3. Classroom teacher.
4. School counselor.
5. Other full-time professional employee who is required to hold a certificate issued under Education Code Chapter 21, Subchapter B [see DK(EXHIBIT)].
6. Nurse.

EXCLUSIONS

Education Code Chapter 21, Subchapter C (relating to probationary contracts) does not apply to the Superintendent or a person who is not entitled to a probationary, continuing, or term contract under Education Code 21.002 [see DC(LEGAL) at CONTRACT EMPLOYEES], an existing contract, or District policy.

*Education Code 21.101, .102(a)*

EXCEPTIONS  
REHIRES

A person who previously was employed as a teacher by the District, and after at least a two-year lapse in District employment returns to District employment, may be employed under a probationary contract. *Education Code 21.102(a)*

PRINCIPAL OR  
CLASSROOM  
TEACHER

The District may employ a person as a principal or classroom teacher under a term contract if the person has experience as a public school principal or classroom teacher, respectively, regardless of whether the person is being employed by the District for the first time or whether a probationary contract would otherwise be required under Education Code Section 21.102. *Education Code 21.202(b)*

CHANGE IN  
PROFESSIONAL  
CAPACITY

An employee may be employed under a probationary contract if the employee voluntarily accepts an assignment in a new professional capacity that requires a different class of certificate under Education Code Chapter 21, Subchapter B than the class of certificate held by the employee in the professional capacity in which the employee was previously employed.

This provision does not apply to an employee who is returned by the District to a professional capacity in which the employee was employed by the District before the District employed the employee

in the new professional capacity. The employee is entitled to be employed in the original professional capacity under the same contractual status as the status held by the employee during the previous employment by the District in that capacity.

*Education Code 21.102(a-1)* [See 19 TAC 230.33(b) for list of certificate classes]

TERM OF CONTRACT

A probationary contract may not be for a term exceeding one school year.

MAXIMUM

A probationary contract may be renewed for two additional one-year periods, for a maximum permissible probationary contract period of three school years, except that the probationary period may not exceed one year for a person who has been employed as a teacher in public education for at least five of the eight years preceding employment by the District.

EXCEPTION

A probationary contract period may be extended beyond the third consecutive year of employment if, during the third year of the probationary period, the Board determines that it is doubtful whether a continuing contract or a term contract should be given. If the Board makes such a determination, the District may make a probationary contract for a term ending with the fourth consecutive school year.

*Education Code 21.102*

EMPLOYMENT PRACTICES  
TERM CONTRACTS

DCB  
(LEGAL)

ELIGIBLE EMPLOYEES	<p>The District may employ under a term contract:</p> <ol style="list-style-type: none"><li>1. A principal.</li><li>2. A supervisor.</li><li>3. A classroom teacher.</li><li>4. A school counselor.</li><li>5. Any other full-time professional employee who is required to hold a certificate issued under Education Code Chapter 21, Subchapter B [see DK(EXHIBIT)].</li><li>6. A nurse.</li></ol>
EXCLUSIONS	<p>Education Code Chapter 21, Subchapter E (relating to term contracts) does not apply to a person who is not entitled to a probationary, continuing, or term contract under Education Code 21.002 [see DC(LEGAL) at CONTRACT EMPLOYEES], an existing contract, or District policy. <i>Education Code 21.201(l)</i></p>
PROBATIONARY CONTRACT PREREQUISITE	<p>Before a person may be employed under a term contract, the person must be employed under a probationary contract for the period provided by Education Code Chapter 21, Subchapter C [see DCA].</p>
EXCEPTION	<p>The District may employ a person as a principal or classroom teacher under a term contract if the person has experience as a public school principal or classroom teacher, respectively, regardless of whether the person is being employed by the District for the first time or whether a probationary contract would otherwise be required under Education Code 21.102.</p> <p><i>Education Code 21.202(b)</i></p>
CONTRACT TERMS	<p>A term contract must be in writing and include the terms of employment prescribed by Education Code Chapter 21, Subchapter E. The Board may include other provisions in a term contract that are consistent with that subchapter. Each term contract is subject to the approval of the Board.</p> <p>The Board shall provide each term contract employee with a copy of the employee's contract.</p> <p><i>Education Code 21.204(a)-(d)</i></p>
MAXIMUM DURATION	<p>Once an employee has completed the probationary contract period, the duration of a term contract may not exceed five school years. <i>Education Code 21.205</i></p>

EMPLOYMENT PRACTICES  
TERM CONTRACTS

DCB  
(LEGAL)

EMPLOYMENT  
POLICIES

If the District has a website, the District shall place the Board's employment policies on that website. At each school in the District, the Board shall make a copy of the employment policies available for inspection at a reasonable time on request.

On request, the Board shall also provide each term contract employee with a copy of the employment policies.

*Education Code 21.204(d)*

PROPERTY INTEREST

An employee does not have a property interest in a term contract beyond its term. *Education Code 21.204(e)*

PERSONNEL-MANAGEMENT RELATIONS  
EMPLOYEE COMPLAINTS/GRIEVANCES

DGBA  
(LOCAL)

COMPLAINTS

In this policy, the terms “complaint” and “grievance” shall have the same meaning.

OTHER COMPLAINT  
PROCESSES

Employee complaints shall be filed in accordance with this policy, except as required by the policies listed below. Some of these policies require appeals to be submitted in accordance with DGBA after the relevant complaint process:

1. Complaints alleging discrimination, including violations of Title IX (gender), Title VII (sex, race, color, religion, national origin), ADEA (age), or Section 504 (disability), shall be submitted in accordance with DIA.
2. Complaints alleging certain forms of harassment, including harassment by a supervisor and violation of Title VII, shall be submitted in accordance with DIA.
3. Complaints concerning retaliation relating to discrimination and harassment shall be submitted in accordance with DIA.
4. Complaints concerning instructional materials shall be submitted in accordance with EFA.
5. Complaints concerning a commissioned peace officer who is an employee of the District shall be submitted in accordance with CKE.
6. Complaints concerning the proposed nonrenewal of a term contract issued under Chapter 21 of the Education Code shall be submitted in accordance with DFBB.
7. Complaints concerning the proposed termination or suspension without pay of an employee on a probationary, term, or continuing contract issued under Chapter 21 of the Education Code during the contract term shall be submitted in accordance with DFAA, DFBA, or DFCA.

NOTICE TO  
EMPLOYEES

The District shall inform employees of this policy through appropriate District publications.

GUIDING PRINCIPLES  
INFORMAL  
PROCESS

The Board encourages employees to discuss their concerns with their supervisor, principal, or other appropriate administrator who has the authority to address the concerns. Concerns should be expressed as soon as possible to allow early resolution at the lowest possible administrative level.

Informal resolution shall be encouraged but shall not extend any deadlines in this policy, except by mutual written consent.

PERSONNEL-MANAGEMENT RELATIONS  
EMPLOYEE COMPLAINTS/GRIEVANCES

DGBA  
(LOCAL)

DIRECT COMMUNICATION WITH BOARD MEMBERS	Employees shall not be prohibited from communicating with a member of the Board regarding District operations except when communication between an employee and a Board member would be inappropriate because of a pending hearing or appeal related to the employee.
FORMAL PROCESS	<p>An employee may initiate the formal process described below by timely filing a written complaint form.</p> <p>Even after initiating the formal complaint process, employees are encouraged to seek informal resolution of their concerns. An employee whose concerns are resolved may withdraw a formal complaint at any time.</p> <p>The process described in this policy shall not be construed to create new or additional rights beyond those granted by law or Board policy, nor to require a full evidentiary hearing or “mini-trial” at any level.</p>
FREEDOM FROM RETALIATION	Neither the Board nor any District employee shall unlawfully retaliate against an employee for bringing a concern or complaint.
WHISTLEBLOWER COMPLAINTS	Whistleblower complaints shall be filed within the time specified by law and may be made to the Superintendent or designee beginning at Level Two. Time lines for the employee and the District set out in this policy may be shortened to allow the Board to make a final decision within 60 calendar days of the initiation of the complaint. [See DG]
COMPLAINTS AGAINST SUPERVISORS	Complaints alleging a violation of law by a supervisor may be made to the Superintendent or designee. Complaint forms alleging a violation of law by the Superintendent may be submitted directly to the Board or designee.
GENERAL PROVISIONS FILING	Complaint forms and appeal notices may be filed by hand-delivery, by electronic communication, including e-mail and fax, or by U.S. Mail. Hand-delivered filings shall be timely filed if received by the appropriate administrator or designee by the close of business on the deadline. Filings submitted by electronic communication shall be timely filed if they are received by the close of business on the deadline, as indicated by the date/time shown on the electronic communication. Mail filings shall be timely filed if they are post-marked by U.S. Mail on or before the deadline and received by the appropriate administrator or designated representative no more than three days after the deadline.
SCHEDULING CONFERENCES	The District shall make reasonable attempts to schedule conferences at a mutually agreeable time. If the employee fails to appear at a scheduled conference, the District may hold the conference and issue a decision in the employee’s absence.

PERSONNEL-MANAGEMENT RELATIONS  
EMPLOYEE COMPLAINTS/GRIEVANCES

DGBA  
(LOCAL)

RESPONSE	<p>At Levels One and Two, “response” shall mean a written communication to the employee from the appropriate administrator. Responses may be hand-delivered, sent by electronic communication to the employee’s e-mail address of record, or sent by U.S. Mail to the employee’s mailing address of record. Mailed responses shall be timely if they are postmarked by U.S. Mail on or before the deadline.</p>
DAYS	<p>“Days” shall mean District business days, unless otherwise noted. In calculating time lines under this policy, the day a document is filed is “day zero.” The following business day is “day one.”</p>
REPRESENTATIVE	<p>“Representative” shall mean any person who or an organization that does not claim the right to strike and is designated by the employee to represent him or her in the complaint process.</p> <p>The employee may designate a representative through written notice to the District at any level of this process. The representative may participate in person or by telephone conference call. If the employee designates a representative with fewer than three days’ notice to the District before a scheduled conference or hearing, the District may reschedule the conference or hearing to a later date, if desired, in order to include the District’s counsel. The District may be represented by counsel at any level of the process.</p>
CONSOLIDATING COMPLAINTS	<p>Complaints arising out of an event or a series of related events shall be addressed in one complaint. Employees shall not file separate or serial complaints arising from any event or series of events that have been or could have been addressed in a previous complaint.</p> <p>When two or more complaints are sufficiently similar in nature and remedy sought to permit their resolution through one proceeding, the District may consolidate the complaints.</p>
UNTIMELY FILINGS	<p>All time limits shall be strictly followed unless modified by mutual written consent.</p> <p>If a complaint form or appeal notice is not timely filed, the complaint may be dismissed, on written notice to the employee, at any point during the complaint process. The employee may appeal the dismissal by seeking review in writing within ten days from the date of the written dismissal notice, starting at the level at which the complaint was dismissed. Such appeal shall be limited to the issue of timeliness.</p>
COSTS INCURRED	<p>Each party shall pay its own costs incurred in the course of the complaint.</p>

PERSONNEL-MANAGEMENT RELATIONS  
EMPLOYEE COMPLAINTS/GRIEVANCES

DGBA  
(LOCAL)

COMPLAINT AND APPEAL FORMS	<p>Complaints and appeals under this policy shall be submitted in writing on a form provided by the District.</p> <p>Copies of any documents that support the complaint should be attached to the complaint form. If the employee does not have copies of these documents, they may be presented at the Level One conference. After the Level One conference, no new documents may be submitted by the employee unless the employee did not know the documents existed before the Level One conference.</p> <p>A complaint or appeal form that is incomplete in any material aspect may be dismissed but may be refiled with all the required information if the refiling is within the designated time for filing.</p>
AUDIO RECORDING	<p>As provided by law, an employee shall be permitted to make an audio recording of a conference or hearing under this policy at which the substance of the employee's complaint is discussed. The employee shall notify all attendees present that an audio recording is taking place.</p>
LEVEL ONE	<p>Complaint forms must be filed:</p> <ol style="list-style-type: none"><li>1. Within 15 days of the date the employee first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance; and</li><li>2. With the lowest level administrator who has the authority to remedy the alleged problem.</li></ol> <p>In most circumstances, employees on a school campus shall file Level One complaints with the campus principal; other District employees shall file Level One complaints with their immediate supervisor.</p> <p>If the only administrator who has authority to remedy the alleged problem is the Superintendent or designee, the complaint may begin at Level Two following the procedure, including deadlines, for filing the complaint form at Level One.</p> <p>If the complaint is not filed with the appropriate administrator, the receiving administrator must note the date and time the complaint form was received and immediately forward the complaint form to the appropriate administrator.</p> <p>The appropriate administrator shall investigate as necessary and schedule a conference with the employee within ten days after receipt of the written complaint. The administrator may set reasonable time limits for the conference.</p> <p>Absent extenuating circumstances, the administrator shall provide the employee a written response within ten days following the con-</p>

ference. The written response shall set forth the basis of the decision. In reaching a decision, the administrator may consider information provided at the Level One conference and any other relevant documents or information the administrator believes will help resolve the complaint.

LEVEL TWO

If the employee did not receive the relief requested at Level One or if the time for a response has expired, the employee may request a conference with the Superintendent or designee to appeal the Level One decision.

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level One response or, if no response was received, within ten days of the Level One response deadline.

After receiving notice of the appeal, the Level One administrator shall prepare and forward a record of the Level One complaint to the Level Two administrator. The employee may request a copy of the Level One record.

The Level One record shall include:

1. The original complaint form and any attachments.
2. All other documents submitted by the employee at Level One.
3. The written response issued at Level One and any attachments.
4. All other documents relied upon by the Level One administrator in reaching the Level One decision.

The Superintendent or designee shall schedule a conference within ten days after the appeal notice is filed. The conference shall be limited to the issues and documents considered at Level One. At the conference, the employee may provide information concerning any documents or information relied upon by the administration for the Level One decision. The Superintendent or designee may set reasonable time limits for the conference.

The Superintendent or designee shall provide the employee a written response within ten days following the conference. The written response shall set forth the basis of the decision. In reaching a decision, the Superintendent or designee may consider the Level One record, information provided at the Level Two conference, and any other relevant documents or information the Superintendent or designee believes will help resolve the complaint.

Recordings of the Level One and Level Two conferences, if any, shall be maintained with the Level One and Level Two records.

PERSONNEL-MANAGEMENT RELATIONS  
EMPLOYEE COMPLAINTS/GRIEVANCES

DGBA  
(LOCAL)

LEVEL THREE

If the employee did not receive the relief requested at Level Two or if the time for a response has expired, the employee may appeal the decision to the Board.

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level Two response or, if no response was received, within ten days of the Level Two response deadline.

The Superintendent or designee shall inform the employee of the date, time, and place of the Board meeting at which the complaint will be on the agenda for presentation to the Board.

The Superintendent or designee shall provide the Board the record of the Level Two appeal. The employee may request a copy of the Level Two record.

The Level Two record shall include:

1. The Level One record.
2. The notice of appeal from Level One to Level Two.
3. The written response issued at Level Two and any attachments.
4. All other documents relied upon by the administration in reaching the Level Two decision.

The appeal shall be limited to the issues and documents considered at Level Two, except that if at the Level Three hearing the administration intends to rely on evidence not included in the Level Two record, the administration shall provide the employee notice of the nature of the evidence at least three days before the hearing.

The District shall determine whether the complaint will be presented in open or closed meeting in accordance with the Texas Open Meetings Act and other applicable law. [See BE]

The presiding officer may set reasonable time limits and guidelines for the presentation, including an opportunity for the employee and administration to each make a presentation and provide rebuttal and an opportunity for questioning by the Board. The Board shall hear the complaint and may request that the administration provide an explanation for the decisions at the preceding levels.

In addition to any other record of the Board meeting required by law, the Board shall prepare a separate record of the Level Three presentation. The Level Three presentation, including the presentation by the employee or the employee's representative, any presentation from the administration, and questions from the Board

with responses, shall be recorded by audio recording, video/audio recording, or court reporter.

The Board shall then consider the complaint. It may give notice of its decision orally or in writing at any time up to and including the next regularly scheduled Board meeting. If the Board does not make a decision regarding the complaint by the end of the next regularly scheduled meeting, the lack of a response by the Board upholds the administrative decision at Level Two.



STATE BOARD FOR EDUCATOR CERTIFICATION  
CRITERIA FOR ASSIGNMENT OF PUBLIC SCHOOL PERSONNEL

A public school employee must have the appropriate credentials for his or her current assignment unless the appropriate permit has been issued. The credentials appropriate to each assignment are set forth in the State Board for Educator Certification (SBEC) rules at 19 Administrative Code Chapter 231.

The following chart indicates where the credentialing requirements for various positions are located in the SBEC rules.

Category	Positions
Prekindergarten–Grade 6 Assignments. <i>19 TAC 231, Subch. B</i>	<ul style="list-style-type: none"> <li>• Teachers</li> </ul>
Grades 6–8 Assignments. <i>19 TAC 231, Subch. C</i>	<ul style="list-style-type: none"> <li>• Teachers</li> </ul>
Grades 6–12, Elective, Disciplinary, Local Credit, and Innovative Courses. <i>19 TAC 231, Subch. D</i>	<ul style="list-style-type: none"> <li>• JROTC</li> <li>• Athletics, cheerleading, drill team, and marching band</li> <li>• DAEP</li> <li>• Advanced Placement and International Baccalaureate</li> <li>• Driver Education</li> </ul>
Grades 9–12 Assignments. <i>19 TAC 231, Subch. E</i>	<ul style="list-style-type: none"> <li>• Teachers</li> </ul>
Special Education and Related Services Personnel. <i>19 TAC 231, Subch. F</i>	<ul style="list-style-type: none"> <li>• Special Education Teachers</li> <li>• Teachers of Adaptive Physical Education</li> <li>• Full-time teachers of orthopedically impaired or other health impaired in a hospital class or home-based instruction</li> <li>• Teachers of students with visual impairments</li> <li>• Teachers of students with auditory impairments</li> <li>• Teachers of gifted and talented students</li> <li>• Special Education Counseling</li> <li>• Educational Diagnostician</li> <li>• Speech Therapy Services</li> <li>• Vocational Adjustment Counseling</li> </ul>

ASSIGNMENT AND SCHEDULES

DK  
(EXHIBIT)

Category	Positions
Paraprofessional Personnel. <i>19 TAC 231.641</i>	<ul style="list-style-type: none"> <li>• Educational Aides</li> </ul>
Administrators and Other Instructional and Professional Support Personnel. <i>19 TAC 231.643</i>	<ul style="list-style-type: none"> <li>• Superintendent</li> <li>• Principal</li> <li>• Assistant Principal</li> <li>• School Counselor</li> <li>• Librarian</li> <li>• Athletic Director</li> </ul>
Licensed Professional Support Personnel. <i>19 TAC 231.645</i>	<ul style="list-style-type: none"> <li>• Associate School Psychologist</li> <li>• Audiologist</li> <li>• Licensed Professional Counselor</li> <li>• Marriage and Family Therapist</li> <li>• Nurse</li> <li>• Occupational Therapist</li> <li>• Physical Therapist</li> <li>• Physician</li> <li>• School Psychologist</li> <li>• Social Worker</li> <li>• Speech Language Pathologist</li> </ul>

PERFORMANCE APPRAISAL  
EVALUATION OF TEACHERS

DNA  
(LEGAL)

FREQUENCY Except as provided below, each teacher must be appraised at least once during each school year. *Education Code 21.203, .352(c); 19 TAC 150.1003(a)*

EXCEPTION A teacher may be appraised less frequently if the teacher agrees in writing and the teacher's most recent evaluation rated the teacher as at least proficient, or the equivalent, and did not identify any area of deficiency. A teacher who is appraised less frequently than annually must be appraised at least once during each period of five school years. *Education Code 21.352(c)*

For purposes of the Professional Development and Appraisal System (PDAS), an area of deficiency is a domain. A teacher must be rated as at least proficient for each domain (that is, for all domains) to be eligible for less frequent appraisals.

District policy may stipulate:

1. Whether the exception is to be made available to all teachers;
2. Whether the exception is to be adopted Districtwide or is to be campus specific;
3. If the appraisal accompanying a teacher new to the District or campus meets the requirements for the exception, whether the appraisal is to be accepted or whether that teacher is to be appraised by the new campus administrator; and
4. Whether a certified appraiser may place a teacher on the traditional appraisal cycle as a result of performance deficiencies documented by cumulative data, including third-party information.

The District may choose annually to review the written agreement with the teacher. However, at the end of the school year, the District may modify exceptions through Board policy and may make changes to expectations for appraisals that apply to all teachers regardless of a teacher's participation in the appraisal option in the previous years.

*19 TAC 150.1003(l)*

INTERIM  
EVALUATIONS AND  
GUIDANCE

In addition to conducting a complete appraisal as frequently as required by Education Code 21.352(c), the District shall require that appropriate components of the appraisal process, such as classroom observations and walk-throughs, occur more frequently as necessary to ensure that a teacher receives adequate evaluation and guidance. The District shall give priority to conducting appropriate components more frequently for inexperienced teachers or

PERFORMANCE APPRAISAL  
EVALUATION OF TEACHERS

DNA  
(LEGAL)

	<p>experienced teachers with identified areas of deficiency. <i>Education Code 21.352(c-1)</i></p>
NOTICE AND USE OF EVALUATIONS	<p>The District shall use a teacher's consecutive appraisals from more than one year, if available, in making employment decisions and developing career recommendations for the teacher. <i>Education Code 21.352(e)</i></p> <p>The District shall notify a teacher of the results of any appraisal of the teacher in a timely manner so that the appraisal may be used as a developmental tool by the District and the teacher to improve the overall performance of the teacher. <i>Education Code 21.352(f)</i></p>
ROLE OF EXTRACURRICULAR ACTIVITIES	<p>A teacher who directs extracurricular activities in addition to performing classroom teaching duties shall be appraised only on the basis of classroom teaching performance and not on performance in connection with extracurricular activities. <i>Education Code 21.353</i></p>
ACCESS TO EVALUATIONS	<p>The District shall maintain a written copy of the evaluation of each teacher's performance in the teacher's personnel file.</p> <p>Each teacher is entitled to receive a written copy of the evaluation promptly on its completion. The evaluation and any rebuttal may be given to another school district at which the teacher has applied for employment at the request of that district.</p> <p><i>Education Code 21.352(c)</i></p>
CONFIDENTIALITY	<p>A document evaluating the performance of a teacher is confidential. <i>Education Code 21.355</i></p>
CHOICE OF APPRAISAL METHOD	<p>The District shall use one of the following methods to appraise teachers:</p> <ol style="list-style-type: none"><li>1. The appraisal process and performance criteria developed by the Commissioner [see STATE METHOD, below]; or</li><li>2. A locally developed appraisal process and performance criteria [see DISTRICT OPTION and CAMPUS OPTION, below].</li></ol> <p><i>Education Code 21.352(a); 19 TAC 150.1001(a)</i></p>
SELECTION OF APPRAISAL METHOD	<p>The Superintendent, with the approval of the Board, may select the state appraisal method. Each district or campus wanting to select or develop an alternative teacher-appraisal system must follow the requirements set forth below at DISTRICT OPTION or CAMPUS OPTION. <i>19 TAC .1001(c)</i></p>
INFORMATION TO SERVICE CENTER	<p>The Superintendent shall notify the executive director of the District's regional education service center of the District's choice of appraisal system(s), by a time designated by the Commissioner.</p>

PERFORMANCE APPRAISAL  
EVALUATION OF TEACHERS

DNA  
(LEGAL)

The District shall submit annually to its service center, in a manner prescribed by the Commissioner, a summary of the evaluation scoring from all campuses in the District.

*19 TAC 150.1010*

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**Note:** The following provisions apply to teacher appraisal using the state appraisal method.

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STATE METHOD  
(PDAS)

The state appraisal method is the Professional Development and Appraisal System. The foundation for the PDAS is the teacher proficiencies described in *Learner-Centered Schools for Texas: A Vision of Texas Educators*. *19 TAC 150.1001(b), .1002(a)*

ORIENTATION AND  
ANNUAL REVIEW

The District shall ensure that all teachers are provided with an orientation to the PDAS. The orientation shall be provided no later than the final day of the first three weeks of school and at least three weeks before the first observation. Additional orientations shall be provided any time substantial changes occur in the PDAS. The orientation shall include materials approved by the Commissioner.

In addition, at least three weeks before the first formal observation, all teachers to be appraised shall be provided an annual review of District policy regarding teacher appraisal and of 19 Administrative Code Chapter 150, Subchapter AA (Teacher Appraisal).

*19 TAC 150.1007*

APPRAISERS

The teacher appraisal process requires at least one certified appraiser.

A campus administrator who is a certified PDAS appraiser and approved by the Board shall conduct a teacher's appraisal. For the purposes of PDAS, a "campus administrator" includes a principal, an assistant principal, or other supervisory staff designated as an administrator who holds a comparable administrator/supervisor certificate established by the State Board for Educator Certification. Only in the event of the circumstances described below at SAME CAMPUS may an individual other than a campus administrator act as a certified appraiser.

SAME CAMPUS

A certified appraiser who is a classroom teacher may not appraise another classroom teacher at the same campus unless it is impractical because of the number of campuses or unless the appraiser is the chair of a department or grade-level whose job description includes classroom observation responsibilities.

PERFORMANCE APPRAISAL  
EVALUATION OF TEACHERS

DNA  
(LEGAL)

CERTIFICATION Before conducting appraisals, an appraiser must be certified by having satisfactorily completed uniform appraiser training. Periodic recertification and training shall be required.

*Education Code 21.351(c); 19 TAC 150.1006*

APPRAISAL  
CALENDAR

The District shall establish a calendar for teacher appraisals. The appraisal period for each teacher must include all of the days of the teacher's contract.

Observations during the appraisal period must be conducted during the required days of instruction for students during one school year.

The calendar shall:

1. Exclude observations in the three weeks after the day of completion of the PDAS orientation in the school years when an orientation is required;
2. Exclude observations in the three weeks after the day of completion of the PDAS orientation for teachers new to the PDAS;
3. Exclude observations in the first three weeks of instruction in the school years when the PDAS orientation is not required;
4. Prohibit observations on the last day of instruction before any official school holiday or on any other day deemed inappropriate by the Board; and
5. Indicate a period for summative annual conferences that ends no later than 15 working days before the last day of instruction for students.

*19 TAC 150.1003(d)*

A teacher may be given advance notice of the date or time of an appraisal, but advance notice is not required. *Education Code 21.352(d); 19 TAC 150.1003(c)*

APPRAISAL PROCESS

The annual appraisal shall include:

1. At least one classroom observation of a minimum of 45 minutes, with additional walk-throughs and observations conducted at the discretion of the appraiser;
2. Completion of Section I of the Teacher Self-Report Form that shall be presented to the principal;

PERFORMANCE APPRAISAL  
EVALUATION OF TEACHERS

DNA  
(LEGAL)

3. Cumulative data of written documentation collected regarding job-related teacher performance, in addition to formal classroom observations; and
4. A written summative annual appraisal report and a summative annual conference, described below.

*19 TAC 150.1003(b)*

**SUMMATIVE REPORT** A written summative annual appraisal report shall be shared with the teacher no later than five working days before the summative conference and no later than 15 working days before the last day of instruction for students. The written summative annual appraisal report shall be placed in the teacher's personnel file by the end of the appraisal period. *19 TAC 150.1003(h)*

**SUMMATIVE CONFERENCE** Unless waived in writing by the teacher, a summative conference shall be held within a time frame specified on the District calendar and no later than 15 working days before the last day of instruction for students. The summative conference shall focus on the written summative report and related data sources. *19 TAC 150.1003(i)*

**TEACHER RESPONSE** A teacher may submit a written response or rebuttal after receiving a written observation summary, summative annual appraisal report, and/or any other documentation associated with the teacher's appraisal. The rebuttal is to be attached to the evaluation in the teacher's personnel file. *Education Code 21.352(c); 19 TAC 150.1005(a)*

**REQUEST FOR SECOND APPRAISAL** A teacher may request a second appraisal by another certified appraiser after receiving a written observation summary and/or a written summative annual appraisal report. *Education Code 21.352(c); 19 TAC 150.1005(c)*

The District shall adopt written procedures for determining the selection of second appraisers. The procedures shall be disseminated to each teacher at the time of employment and updated annually or as needed. *19 TAC 150.1005(g)*

**INTERVENTION PLAN** A teacher whose performance meets one of the following circumstances will be designated a "teacher in need of assistance":

1. A teacher who is evaluated as unsatisfactory in one or more domains; or
2. A teacher who is evaluated as below expectations in two or more domains.

When a teacher is designated as in need of assistance, the certified appraiser and the teacher's supervisor shall, in consultation with the teacher, develop an intervention plan. A teacher who has

not met all requirements of the intervention plan by the time specified may be considered for separation from the assignment, campus, and/or District.

An intervention plan may be developed at any time at the discretion of the certified appraiser when the certified appraiser has documentation that would potentially produce an evaluation rating of "below expectations" or "unsatisfactory."

*19 TAC 150.1004*

APPEALS

The District shall adopt written procedures for a teacher to present grievances and receive written comments in response to the written annual report. *19 TAC 150.1005(g)*

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**Note:** The following provisions apply to teacher appraisal using the District-developed appraisal method.

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DISTRICT OPTION

A district that does not want to use the PDAS must develop its own teacher-appraisal system supported by locally adopted policy and procedures and by the processes outlined below.

The Texas Teacher Appraisal System (TTAS) is no longer a state-recommended system. However, the TTAS may be used as a local option governed by the process outlined below. If adopted as a local option, the TTAS must be modified to comply with Education Code 21.351(a)(1) and (2). [See APPRAISAL PROCESS, below]

DEVELOPMENT  
OF APPRAISAL  
SYSTEM

The District-level planning and decision-making committee shall:

1. Develop an appraisal process;
2. Develop evaluation criteria, including discipline management and performance of the teachers' students; and
3. Consult with the campus-planning and decision-making committee on each campus in the District.

APPRAISAL  
PROCESS

The appraisal process shall include:

1. At least one appraisal each year;
2. A conference between the teacher and the appraiser that is diagnostic and prescriptive with regard to remediation needed in overall performance by category; and
3. Criteria based on observable, job-related behavior, including:
  - a. Teachers' implementation of discipline management procedures; and

b. Performance of the teachers' students.

BOARD  
ACCEPTANCE

The District-level planning and decision-making committee shall submit the appraisal process and criteria to the Superintendent, who shall submit the appraisal process and criteria to the Board with a recommendation to accept or reject.

The Board may accept or reject, with comments, the appraisal process and performance criteria, but may not modify the process or criteria.

*Education Code 21.352(a)(2), (b); 19 TAC 150.1009(a)*

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**Note:** The following provisions apply to teacher appraisal using the campus-developed appraisal method.

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CAMPUS OPTION

A campus within the District may choose to develop a local appraisal system.

DEVELOPMENT OF  
APPRAISAL SYSTEM

The campus planning and decision-making committee shall:

1. Develop an appraisal process;
2. Develop evaluation criteria, including discipline management and performance of the teachers' students; and
3. Submit the process and criteria to the District-level planning and decision-making committee.

APPRAISAL  
PROCESS

The appraisal process shall include:

1. At least one appraisal each year;
2. A conference between the teacher and the appraiser that is diagnostic and prescriptive with regard to remediation needed in overall performance by category; and
3. Criteria based on observable, job-related behavior, including:
  - a. Teachers' implementation of discipline management procedures; and
  - b. Performance of the teachers' students.

BOARD  
ACCEPTANCE

Upon submission of the appraisal process and criteria to the District-level planning and decision-making committee, the committee shall make a recommendation to accept or reject the appraisal process and criteria and transmit that recommendation to the Superintendent.

The Superintendent shall submit to the Board:

1. The recommended campus appraisal process and criteria;
2. The District-level planning and decision-making committee's recommendation; and
3. The Superintendent's recommendation.

The Board may accept or reject, with comments, an appraisal process and performance criteria, but may not modify the process or criteria.

*Education Code 21.352(a)(2), (b); 19 TAC 150.1009(b)*

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**Note:** The standards to be used to inform the training, appraisal, and professional development of teachers are outlined in 19 Administrative Code 149.1001.

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PERFORMANCE APPRAISAL  
EVALUATION OF OTHER PROFESSIONAL EMPLOYEES

DNB  
(LEGAL)

FREQUENCY	The employment policies adopted by the Board must require a written evaluation at annual or more frequent intervals of each superintendent, principal, supervisor, school counselor, or other full-time, certified professional employee, and nurse. <i>Education Code 21.203(a)</i>
ADMINISTRATOR APPRAISAL	<p>The District shall appraise each administrator annually using either:</p> <ol style="list-style-type: none"><li>1. The Commissioner's recommended appraisal process and performance criteria; or</li><li>2. An appraisal process and performance criteria developed by the District in consultation with the District- and campus-level committees and adopted by the Board.</li></ol> <p>District funds may not be used to pay an administrator who has not been appraised in the preceding 15 months.</p> <p><i>Education Code 21.354(c), (d)</i></p>
PRINCIPALS	The information in the annual report describing the educational performance of each campus [see AIB] shall be a primary consideration of the Superintendent in evaluating campus principals. In addition, the appraisal of a principal shall include consideration of the student achievement indicators and the campus's objectives, including performance gains of the campus and the maintenance of those gains. <i>Education Code 21.354(e)</i>
SCHOOL COUNSELORS	The Commissioner shall develop and periodically update an evaluation form for use by districts in evaluating school counselors. <i>Education Code 21.356</i>
CONFIDENTIALITY OF EVALUATION	A document evaluating the performance of an administrator is confidential. <i>Education Code 21.355</i>
APPRAISAL PROCEDURES	<p>The following procedures for administrator appraisal are minimum requirements.</p> <p>The District shall establish an annual calendar providing for the following activities, which shall involve both the administrator and the appraiser:</p> <ol style="list-style-type: none"><li>1. Procedures for setting goals that define expectations and set priorities for the administrator being appraised.</li><li>2. Formative conference.</li><li>3. Summative conference.</li></ol> <p><i>19 TAC 150.1022(a)</i></p>

PERFORMANCE APPRAISAL  
EVALUATION OF OTHER PROFESSIONAL EMPLOYEES

DNB  
(LEGAL)

APPRAISAL  
INSTRUMENT AND  
PROCESS

The District shall involve appropriate administrators in developing, selecting, or revising the appraisal instruments and process.

Before conducting appraisals, an appraiser shall provide evidence of training in appropriate personnel evaluation skills related to the locally established criteria and process.

The District may implement a process for collecting staff input for evaluating administrators. If the District implements such a process, the input must not be anonymous.

The appraisal of a principal shall include a student performance domain. The District may, with Board approval, select the Commissioner-recommended student performance domain for principals or may develop an alternative governed by the process outlined in Education Code 21.354. [See ADMINISTRATOR APPRAISAL, above]

DOMAINS

The domains and descriptors used to evaluate each administrator may include the following:

1. Instructional management.
2. School or organization morale.
3. School or organization improvement.
4. Personnel management.
5. Management of administrative, fiscal, and facilities functions.
6. Student management.
7. School or community relations.
8. Professional growth and development.
9. Student achievement indicators and campus performance objectives.

In developing appraisal instruments, the District shall use the local job description, as applicable.

*19 TAC 150.1021-.1022*

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**Note:** The standards, indicators, knowledge, and skills to be used to align with the training, appraisal, and professional development of principals are outlined in 19 Administrative Code 149.2001.

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SCHOOL YEAR

EB  
(LOCAL)

SCHOOL CALENDAR

The Superintendent shall be authorized to approve variations from the Board-adopted school calendar, as necessary.

SCHOOL CLOSURE

The Board delegates to the Superintendent the authority to close schools for reasons of public health and safety.



BASIC INSTRUCTIONAL PROGRAM  
REQUIRED INSTRUCTION (SECONDARY)

EHAC  
(LEGAL)

Courses in the foundation and enrichment curriculum in grades 6–12 must be provided in a manner that allows all grade promotion and high school graduation requirements to be met in a timely manner. The District is not required to offer a specific course in the foundation and enrichment curriculum except as specified in 19 Administrative Code 74.3. *19 TAC 74.3(c)*

GRADES 6–8

A district that offers grades 6–8 must provide instruction in the required curriculum as specified in 19 Administrative Code 74.1, relating to essential knowledge and skills. The District must ensure that sufficient time is provided for teachers to teach and for students to learn English language arts, mathematics, science, social studies, fine arts, health, physical education, technology applications, and to the extent possible, languages other than English. The District may provide instruction in a variety of arrangements and settings, including mixed-age programs designed to permit flexible learning arrangements for developmentally appropriate instruction for all student populations to support student attainment of course and grade level standards. *19 TAC 74.3(a)(1)*

PHYSICAL ACTIVITY  
REQUIREMENTS

The District shall require students in grades 6–8 to participate in moderate or vigorous daily physical activity for at least 30 minutes for at least four semesters during those grade levels as part of the District's physical education curriculum.

The District may as an alternative require a student enrolled in a grade level for which the District uses block scheduling to participate in moderate or vigorous physical activity for at least 225 minutes during each period of two school weeks.

EXEMPTIONS

The District must provide an exemption for:

1. A student who is unable to participate in the required physical activity because of illness or disability; and
2. A student who participates in an extracurricular activity with a moderate or vigorous physical activity component that is considered a structured activity and meets the requirements for extracurricular activity as defined at 19 Administrative Code 76.1001.

The District may allow an exemption for a student on a middle or junior high school campus participating in a school-related activity or an activity sponsored by a private league or club only if that activity meets each of the following requirements:

1. The activity must be structured;
2. The Board must certify the activity; and

3. The student must provide proof of participation in the activity.

A “structured activity” is an activity that meets, at a minimum, each of the following requirements:

1. The activity is based on the grade appropriate movement, physical activity and health, and social development strands of the essential knowledge and skills for physical education specified in 19 Administrative Code Chapter 116; and
2. The activity is organized and monitored by school personnel or by appropriately trained instructors who are part of a program that has been certified by the Board.

*Education Code 28.002(l)–(l-1); 19 TAC 103.1003*

FINE ARTS  
REQUIREMENT

The District must ensure that, beginning with students who enter grade 6 in the 2010–11 school year, each student completes one Texas Essential Knowledge and Skills-based fine arts course in grade 6, grade 7, or grade 8. *Education Code 28.002(c-1); 19 TAC 74.3(a)(2)*

HIGH SCHOOL  
COURSES AT EARLIER  
GRADES

The District may offer courses designated for grades 9–12 in earlier grade levels. *19 TAC 74.26(b)*

GRADES 9–12  
COURSE OFFERINGS

A district that offers grades 9–12 shall provide instruction in the required curriculum as specified in 19 Administrative Code 74.1. The District shall ensure that sufficient time is provided for teachers to teach and for students to learn the subjects in the required curriculum. *19 TAC 74.3(b)(1)*

The District shall offer the courses listed below in grades 9–12 and shall maintain evidence that students have the opportunity to take these courses:

1. English language arts — English I, II, III, IV, and at least one additional advanced English course.
2. Mathematics — Algebra I, Algebra II, Geometry, Precalculus, and Mathematical Models with Applications.
3. Science — Integrated Physics and Chemistry, Biology, Chemistry, Physics, and at least two of the following:
  - a. Aquatic Science;
  - b. Astronomy;
  - c. Earth and Space Science;
  - d. Environmental Systems;

- e. Advanced Animal Science;
- f. Advanced Biotechnology;
- g. Advanced Plant and Soil Science;
- h. Anatomy and Physiology;
- i. Engineering Design and Problem Solving;
- j. Food Science;
- k. Forensic Science;
- l. Medical Microbiology;
- m. Pathophysiology;
- n. Scientific Research and Design; and
- o. Principles of Engineering.

The requirement to offer two additional courses may be reduced to one by the Commissioner upon application of a district with a total high school enrollment of less than 500 students.

Science courses shall include at least 40 percent hands-on laboratory investigations and field work using appropriate scientific inquiry.

- 4. Social studies — United States History Studies Since 1877, World History Studies, United States Government, World Geography Studies, and Economics with Emphasis on the Free Enterprise System and Its Benefits.
- 5. Physical education — at least two of the following:
  - a. Foundations of Personal Fitness;
  - b. Adventure/Outdoor Education;
  - c. Aerobic Activities; or
  - d. Team or Individual Sports.
- 6. Fine arts — courses selected from at least two of the four fine arts areas (art, music, theatre, and dance) as follows:
  - a. Art I, II, III, IV;
  - b. Music I, II, III, IV;
  - c. Theatre I, II, III, IV; or

- d. Dance I, II, III, IV.
- 7. Career and technical education [see EEL] — coherent sequences of courses selected from at least three of the following 16 career clusters:
  - a. Agriculture, Food, and Natural Resources;
  - b. Architecture and Construction;
  - c. Arts, Audio/Video Technology, and Communications;
  - d. Business Management and Administration;
  - e. Education and Training;
  - f. Finance;
  - g. Government and Public Administration;
  - h. Health Science;
  - i. Hospitality and Tourism;
  - j. Human Services;
  - k. Information Technology;
  - l. Law, Public Safety, Corrections, and Security;
  - m. Manufacturing;
  - n. Marketing;
  - o. Science, Technology, Engineering, and Mathematics; and
  - p. Transportation, Distribution, and Logistics.
- 8. Languages other than English — Levels I, II, and III or higher of the same language.
- 9. Technology applications — Computer Science I and Computer Science II or Advanced Placement (AP) Computer Science and at least two of the following:
  - a. Computer Science III;
  - b. Digital Art and Animation;
  - c. Digital Communications in the 21st Century;
  - d. Digital Design and Media Production;
  - e. Digital Forensics;

- f. Digital Video and Audio Design;
  - g. Discrete Mathematics for Computer Science;
  - h. Fundamentals of Computer Science;
  - i. Game Programming and Design;
  - j. Independent Study in Evolving/Emerging Technologies;
  - k. Independent Study in Technology Applications;
  - l. Mobile Application Development;
  - m. Robotics Programming and Design;
  - n. 3-D Modeling and Animation;
  - o. Web Communications;
  - p. Web Design; and
  - q. Web Game Development.
10. Speech — Communications Applications.
11. Personal financial literacy — The District shall provide an elective course in personal financial literacy that meets the requirements for a one-half elective credit, using materials approved by the State Board of Education (SBOE). The instruction in personal financial literacy must include instruction on completing the application for federal student aid provided by the Department of Education. In fulfilling the requirement to provide financial literacy instruction, the District may use an existing state, federal, private, or nonprofit program that provides students without charge the described instruction.

*19 TAC 74.3(b)(2); Education Code 28.0021(b)*

The District must provide each student the opportunity each year to select courses in which he or she intends to participate from a list that includes all courses listed above. If the District will not offer all required courses every year, but intends to offer particular courses only every other year, it must notify all enrolled students of that fact.

The District shall teach any course a student is specifically required to take for high school graduation at least once in any two consecutive school years. For a subject that has an end-of-course assessment, the District shall either teach the course every year or use alternate delivery systems, as described in 19 Administrative Code Chapter 74, Subchapter C, to enable students to earn credit for the course and shall maintain evidence thereof.

*19 TAC 74.3(b)(4)*

BASIC INSTRUCTIONAL PROGRAM  
REQUIRED INSTRUCTION (SECONDARY)

EHAC  
(LEGAL)

	<p>The District may offer additional courses from the complete list of courses approved by the SBOE to satisfy graduation requirements. <i>19 TAC 74.3(b)(3)</i></p>
APPLIED COURSES	<p>The District may offer the foundation curriculum required by the Recommended and Advanced/Distinguished Achievement High School Programs in an applied manner. The courses must cover the essential knowledge and skills, and the student shall be administered the applicable end-of-course assessment instrument. <i>Education Code 28.025(b-4)</i></p>
RESEARCH WRITING COMPONENT	<p>For students entering grade 9 beginning with the 2007–08 school year, districts must ensure that one or more courses offered in the required curriculum for the Recommended and Advanced/ Distinguished Achievement High School Programs include a research writing component. <i>19 TAC 74.3(b)(5)</i></p>
PARENTING AWARENESS PROGRAM HIGH SCHOOL MIDDLE AND JUNIOR HIGH SCHOOL PROGRAM REQUIREMENTS	<p>The District shall use the parenting and paternity awareness program developed by the SBOE in its high school health curriculum.</p> <p>The District may use the program in the District’s middle or junior high school curriculum.</p> <p>Implementation of this requirement shall comply with the requirement that the Board establish a local school health advisory council to assist the District in ensuring that local community values are reflected in the District’s health education instruction.</p> <p>The District may add elements at its discretion but must include the following areas of instruction:</p> <ol style="list-style-type: none"><li>1. Parenting skills and responsibilities, including child support;</li><li>2. Relationship skills, including money management, communication, and marriage preparation; and</li><li>3. Skills relating to the prevention of family violence, only if the District’s middle, junior high, or high schools do not have a family violence program.</li></ol> <p>At the discretion of the District, a teacher may modify the suggested sequence and pace of the program at any grade level.</p>
LOCAL PROGRAMS AND MATERIALS	<p>The District may develop or adopt research-based programs and curriculum materials for use in conjunction with the program developed by the SBOE. The programs and curriculum materials may provide instruction in:</p> <ol style="list-style-type: none"><li>1. Child development;</li></ol>

BASIC INSTRUCTIONAL PROGRAM  
REQUIRED INSTRUCTION (SECONDARY)

EHAC  
(LEGAL)

2. Parenting skills, including child abuse and neglect prevention; and
3. Assertiveness skills to prevent teenage pregnancy, abusive relationships, and family violence.

PARENT  
PERMISSION

A student under 14 years of age may not participate in the program without the permission of the student's parent or person standing in parental relation to the student.

*Education Code 28.002(p); 19 TAC 74.35(a)*

ALCOHOL  
AWARENESS  
INSTRUCTION

The District shall incorporate instruction in the dangers, causes, consequences, signs, symptoms, and treatment of binge drinking and alcohol poisoning into any course meeting a requirement for a health education credit.

The District shall choose an evidence-based alcohol awareness program to use in the District's middle school, junior high school, and high school health curriculum from a list of programs approved by the Commissioner for this purpose.

"Evidence-based alcohol awareness program" means a program, practice, or strategy that has been proven to effectively prevent or delay alcohol use among students, as determined by evaluations that use valid and reliable measures and that are published in peer-reviewed journals.

*Education Code 28.002(r); 19 TAC 74.35(b)*

CPR INSTRUCTION

For all students who entered grade 7 in the 2010–11 school year and thereafter, the District shall provide instruction to students in grades 7–12 in cardiopulmonary resuscitation (CPR). The instruction may be provided as a part of any course. A student shall receive the instruction at least once before graduation from high school.

CPR instruction must include training that has been developed by the American Heart Association or the American Red Cross or using nationally recognized, evidence-based guidelines for emergency cardiovascular care and incorporating psychomotor skills to support the instruction.

The District may use emergency medical technicians, paramedics, police officers, firefighters, representatives of the American Heart Association or the American Red Cross, teachers, other school employees, or other similarly qualified individuals to provide instruction and training. Instruction is not required to result in CPR certification. If instruction is intended to result in certification, the course instructor must be authorized to provide the instruction by

BASIC INSTRUCTIONAL PROGRAM  
REQUIRED INSTRUCTION (SECONDARY)

EHAC  
(LEGAL)

the American Heart Association, the American Red Cross, or a similar nationally recognized association; otherwise, an instructor is not required to be certified in CPR.

WAIVERS FOR  
STUDENTS WITH  
DISABILITIES

The District may waive this requirement for a student who, due to a disability, is unable to complete the instruction. The determination regarding a student's ability to complete the CPR requirement must be made by:

1. The student's admission, review, and dismissal (ARD) committee if the student receives special education services under Education Code, Chapter 29, Subchapter A; or
2. The committee established for the student under Section 504, if the student does not receive special education services, but is covered by Section 504.

*Education Code 28.0023 (c)–(e), (g); 19 TAC 74.38*

DONATIONS

The District may accept from TEA donations the agency receives under Education Code 7.026 for use in providing instruction to students in the principles and techniques of CPR. The District may accept other donations, including donations of equipment, for use in providing CPR instruction. *Education Code 29.903*

SPECIAL PROGRAMS  
ADULT AND COMMUNITY EDUCATION

EHBI  
(LEGAL)

ADULT EDUCATION      The District shall provide, to the extent possible within available public and private resources, adult education programs designed to meet the education and training needs of adults. Bilingual education may be the method of instruction for students who do not function satisfactorily in English whenever it is appropriate for their optimum development. *Labor Code 315.003*

ESSENTIAL PROGRAM COMPONENTS      Adult Education and Literacy (AEL) programs shall provide the following essential program components:

1. Adult basic education;
2. Programs for adults of limited English proficiency;
3. Adult secondary education, including programs leading to a high school equivalency certificate or a high school diploma;
4. Instructional services to improve student proficiencies necessary to function effectively in adult life, including accessing further education, employment-related training, or employment;
5. Assessment and guidance services related to items 1–4, above; and
6. Collaboration with multiple partners in the community to expand the services available to adult learners and to prevent duplication of services.

*40 TAC 805.4*

DIPLOMA REQUIREMENTS      The standards for awarding diplomas to adults shall be those established in 19 Administrative Code Chapter 74, Subchapter A (relating to Curriculum Requirements) except:

1. There shall be no limit to the number of secondary credits adults may earn by demonstrating competence.
2. Adults may earn the required physical education credits by one or more of the following:
  - a. Satisfactory completion of approved secondary physical education courses; or
  - b. Substitution of state-approved secondary elective courses.
3. Adults must meet the requirements for successful performance on a secondary level test designated by the Commissioner.

*40 TAC 805.5 [See EIF]*

SPECIAL PROGRAMS  
ADULT AND COMMUNITY EDUCATION

EHBI  
(LEGAL)

**STAFF DEVELOPMENT** All AEL staff hired after July 1, 2013, excluding clerical and janitorial staff, shall receive at least 12 clock hours of professional development annually. All staff members new to AEL and assigned assessment and instructional duties shall receive six clock hours of in-service professional development before they begin work in assessment and instructional activities, in addition to the required annual professional development. Aides shall have at least a high school diploma or a high school equivalency certificate.

Directors, teachers, counselors, and supervisors must have a bachelor's degree. Directors, teachers, counselors, and supervisors who do not have valid Texas teacher certification must attend 12 clock hours of in-service professional development annually in addition to the six hours required of staff members new to AEL above until they have completed either six clock hours of AEL college credit or attained two years of AEL experience.

The requirements for in-service professional development may be reduced by local programs in individual cases upon documented demonstration of exceptional circumstances that prevent employees from completing the required hours.

These staff development requirements apply to volunteers who generate student contact time that is part of the AEL program and is reported to the Texas Workforce Commission for funding purposes.

*40 TAC 805.21*

**TUITION AND FEES** Tuition and fees shall not be charged unless the District is statutorily authorized to do so. Funds generated by tuition and fees shall be used for the AEL instructional program. *40 TAC 805.45*

**REIMBURSEMENT FOR COMMUNITY EDUCATION** If the Board elects to provide community education for all age groups, it may be eligible for reimbursement for the costs of the program. In order to receive reimbursement, it must submit an application in accordance with TEA rules and reimbursement shall be made to the extent authorized.

**CONDITIONS** The District will receive such reimbursement only if it has achieved the level of community services prescribed by TEA in the current or preceding year.

*Education Code 29.256*

ACADEMIC ACHIEVEMENT

EI  
(LEGAL)

AWARD OF CREDIT	The award of credit for a course affirms that a student has satisfactorily met state and local requirements. <i>19 TAC 74.26(a)</i>
EARLY AWARD OF CREDIT	The District may offer courses designated for grades 9–12 in earlier grade levels. Credit must be awarded if the student has demonstrated achievement by meeting the standard requirements of the course, including demonstrated proficiency in the subject matter, regardless of the time the student received instruction in the course or the grade level at which proficiency was attained. The academic achievement record (transcript) shall reflect that students have satisfactorily completed courses at earlier grade levels from grades 9–12 and have been awarded state graduation credits. <i>19 TAC 74.26(b)</i>
PARTIAL AWARD	In accordance with the District's local policy, a student who is able to successfully complete only one semester of a two-semester course can be awarded credit proportionately. <i>19 TAC 74.26(d)</i>
ATTENDANCE FOR CREDIT OR FINAL GRADE	Unless credit is awarded by the attendance committee, or regained in accordance with a principal's plan [see FEC], a student in any grade level from kindergarten through grade 12 may not be given credit or a final grade for a class unless the student is in attendance for at least 90 percent of the days the class is offered. <i>Education Code 25.092</i>
GRADUATION REQUIREMENTS	Credit for courses for high school graduation may be earned only if the student received a grade equivalent to 70 on a scale of 100, based upon the essential knowledge and skills of each course. Credit earned toward state graduation requirements in an accredited school district shall be transferable and must be accepted by any other school district in the state. <i>19 TAC 74.26(a)(1), (c)</i>
ACADEMIC ACHIEVEMENT RECORD	<p>Following guidelines developed by the Commissioner, the District shall use an academic achievement record (transcript) form that includes student demographics, school data, student data, and the record of courses and credits earned.</p> <p>The academic achievement record (transcript) shall serve as the academic record for each student and shall be maintained permanently by the District.</p> <p>Any credit earned by a student must be recorded on the academic achievement record (transcript), regardless of when the credit was earned.</p> <p>A student's performance on a state assessment, including an end-of-course assessment instrument required under Education Code 39.023(c) [see EKB], must be included in the student's academic achievement record (transcript).</p>

ACADEMIC ACHIEVEMENT

EI  
(LEGAL)

Copies of the record shall be made available to students transferring to another district. The District shall respond promptly to all requests for student records from receiving districts. [See also FD, FDA, and FL]

*Education Code 28.025(e), 39.023(c-5); 19 TAC 74.5(b)–(d)*

TRANSCRIPT SEALS Students who complete high school graduation requirements shall have attached to the academic achievement record (transcript) a seal approved by the State Board of Education. *19 TAC 74.5(e)*

ENDORSEMENT Students who complete the requirements for an endorsement shall have the endorsement clearly indicated on the academic achievement record (transcript) and on the diploma.

PERFORMANCE ACKNOWLEDGMENT Students who earn a performance acknowledgment shall have the performance acknowledgment clearly indicated on the academic achievement record (transcript) and on the diploma.

DISTINGUISHED LEVEL OF ACHIEVEMENT Students who earn the distinguished level of achievement shall have the distinguished level of achievement clearly indicated on the academic achievement record (transcript) and on the diploma.

*Education Code 28.025(e-1); 19 TAC 74.5(f)–(h), .11(b)*

CERTIFICATE OF COURSEWORK COMPLETION A student who completes all graduation requirements except for required end-of-course assessment instruments may be issued a certificate of coursework completion. The academic achievement record (transcript) shall include a notation of the date a certificate of completion was issued to the student. [See FMH for participation in graduation ceremony] *19 TAC 74.5(i)*

EARLY HIGH SCHOOL GRADUATION SCHOLARSHIP PROGRAM For purposes of the Early High School Graduation Scholarship Program, a student who does not satisfy the curriculum requirements for a recommended or advanced high school program is considered to have satisfied those requirements if the high school from which the student graduated indicates on the student's transcript that the student was unable to complete the appropriate curriculum within the time prescribed solely because of a reason beyond the student's control, such as lack of enrollment capacity or a shortage of qualified teachers. *Education Code 56.203(d)*

ACADEMIC ACHIEVEMENT  
RETENTION AND PROMOTION

EIE  
(LEGAL)

STUDENT  
ADVANCEMENT

A student may be promoted only on the basis of academic achievement or demonstrated proficiency of the subject matter of the course or grade level. [See EI]

In determining promotion, the District shall consider:

1. The recommendation of the student's teacher;
2. The student's grade in each subject or course;
3. The student's score on an assessment instrument administered under Education Code 39.023(a), (b), or (l), to the extent applicable; and
4. Any other necessary academic information, as determined by the District.

*Education Code 28.021(a), (c)*

GRADE  
ADVANCEMENT  
(GRADES 5 AND 8)

In addition to Board policy relating to student advancement, students in grades 5 and 8 must demonstrate proficiency in reading and mathematics, as required by Education Code 28.0211(a), in order to advance to the next grade.

A student demonstrates proficiency by meeting the passing standard on the appropriate assessment instrument specified by 19 Administrative Code 101.2003(a) [see GRADE ADVANCEMENT TESTING, below] or on a state-approved alternate assessment authorized by 19 Administrative Code 101.2011 [see ALTERNATE ASSESSMENT, below].

A student who does not demonstrate proficiency may advance to the next grade only if:

1. The student has completed the required accelerated instruction under 19 Administrative Code 101.2006 [see ACCELERATED INSTRUCTION, below];
2. The student's grade placement committee (GPC) determines by unanimous decision, in accordance with the standards for promotion established by the Board, that the student is likely to perform at grade level at the end of the next year given additional accelerated instruction. In accordance with Education Code 28.021, to determine grade promotion, the District is required to consider:
  - a. The recommendation of the student's teacher;
  - b. The student's grades;
  - c. The student's assessment scores; and

- d. Any other necessary academic information; and
3. In accordance with Education Code 28.0211(n), the District will ensure that the student who is promoted by the GPC under 19 Administrative Code 101.2007 shall be assigned to a teacher who meets all state and federal qualifications to teach the subject and grade in each subject in which the student failed to perform satisfactorily on an assessment instrument specified under Education Code 28.0211(a).

*Education Code 28.0211(a); 19 TAC 101.2001(b)*

ADVANCEMENT  
REQUIREMENTS

By the start of the school year, the District shall make public the requirements for student advancement under Education Code 28.021. *Education Code 28.021(d)*

The Superintendent shall also notify parents of the grade advancement requirements under Education Code 28.0211 at the beginning of the school year. The District shall implement grade advancement requirements in accordance with 19 Administrative Code Chapter 101, Subchapter BB and the TEA procedures outlined in the official Student Success Initiative (SSI) manual, published annually by TEA. *19 TAC 101.2001(a), .2009(a)*

RETENTION

The District is not precluded from retaining, in accordance with state law or Board policy, a student who performs satisfactorily on a grade advancement test. *Education Code 28.0211(g)*

Students who have been retained in grade 8 in accordance with the grade advancement testing requirements may earn course credit for high school graduation during the next school year in subject areas other than the required courses in the subject area which caused the student to be retained. *19 TAC 101.2019(a)*

GRADE  
ADVANCEMENT  
TESTING

The District shall test eligible students in accordance with the grade advancement requirements set forth below.

ELIGIBLE  
STUDENTS

An eligible student is subject to all grade advancement requirements, including automatic retention, if the student is enrolled in a district on any day between January 1 and the date of the first administration of the grade advancement assessments.

An eligible student who does not meet the criteria specified above but enrolls in the District at any time after the date of the first administration of the grade advancement assessments is not subject to the grade advancement requirements.

The District must provide the student the opportunity to test and access to accelerated instruction.

*19 TAC 101.2003(b)-(c)*

REQUIRED  
ASSESSMENT

A student may not be promoted to:

1. The sixth grade program to which the student would otherwise be assigned if the student does not perform satisfactorily on the fifth grade mathematics and reading assessment instruments; or
2. The ninth grade program to which the student would otherwise be assigned if the student does not perform satisfactorily on the eighth grade mathematics and reading assessment instruments.

*Education Code 28.0211(a); 19 TAC 101.2003*

EXCEPTION

Education Code 28.0211 does not require the administration of a fifth or eighth grade assessment instrument in a subject under Education Code 39.023(a) to a student enrolled in the fifth or eighth grade, as applicable, if the student:

1. Is enrolled in a course in the subject intended for students above the student's grade level and will be administered an assessment instrument adopted or developed under Education Code 39.023(a) [see EKB] that aligns with the curriculum for the course in which the student is enrolled; or
2. Is enrolled in a course in the subject for which the student will receive high school academic credit and will be administered an end-of-course assessment instrument [see EKB] for the course.

Notwithstanding any other provision of Education Code 28.0211, the student may not be denied promotion on the basis of failure to perform satisfactorily on an assessment instrument not required to be administered to the student, nor may a student in grade 5 or grade 8 be denied promotion to the next grade on the basis of failure to perform satisfactorily on a reading or mathematics assessment instrument intended for use above the student's grade level.

*Education Code 28.0211(o)–(p); 19 TAC 101.2001(d)*

TEST SCHEDULE

TEA shall provide three opportunities per year for the tests required for grade advancement. The Superintendent shall establish procedures to ensure that:

1. Each eligible student who is absent or does not receive a test score for any test administration shall receive appropriate accelerated instruction as warranted on an individual basis; and
2. Each eligible student who is absent or does not receive a test score for all three test opportunities and is consequently retained shall receive other appropriate means of evaluation,

including an alternate assessment, so that the GPC has sufficient evidence for its review upon appeal by a parent or guardian.

*19 TAC 101.2005(b)–(c)*

The District must accommodate the request of an out-of-District student to participate in the third administration of a test required for grade advancement if the District is testing one or more local students on the applicable test and if the out-of-District student has registered to take the test by a date determined by TEA. *19 TAC 101.2005(d)*

NOTICE OF GRADE  
ADVANCEMENT  
TESTING  
REQUIREMENTS

The Superintendent shall be responsible for:

1. Notifying each student and the student's parent or guardian in writing no later than the beginning of the student's first-grade year or no later than the beginning of the student's kindergarten year, for students attending kindergarten in the District, of the testing requirements for grade advancement;
2. Notifying each student in grades 1–8 who is new to the District and the student's parent or guardian in writing of the testing requirements for grade advancement; and
3. Notifying each student required to take the grade advancement tests of the dates, times, and locations of testing.

*19 TAC 101.3012(b)*

UNSATISFACTORY  
PERFORMANCE  
ON GRADE  
ADVANCEMENT TESTS

The District shall provide to a student who initially fails to perform satisfactorily on a grade advancement test at least two additional opportunities to take the assessment instrument. *Education Code 28.0211(b)*

ACCELERATED  
INSTRUCTION

Each time a student fails to perform satisfactorily on a grade advancement test, the District shall provide the student with accelerated instruction in the applicable subject area. Accelerated instruction may require participation of the student before or after normal school hours and may include participation at times of the year outside normal school operations. Accelerated instruction shall be based on, but not limited to, guidelines on research-based best practices and effective strategies as outlined in the SSI manual, which districts may use for developing accelerated instruction.

BEFORE THE  
NEXT SCHOOL  
YEAR

A student who fails to perform satisfactorily on a grade advancement test shall be provided accelerated instruction before the next administration of the applicable assessment. An accelerated instruction group for students who have failed an assessment may

not have a ratio of more than ten students for each teacher per class.

*Education Code 28.0211(c); 19 TAC 101.2006(e)(1)*

DURING THE  
NEXT SCHOOL  
YEAR

If a student fails to perform satisfactorily on a grade advancement test after three attempts, the accelerated instruction shall be provided during the next school year according to an educational plan developed for the student by the student's GPC. The District shall provide the instruction regardless of whether the student has been promoted or retained. The educational plan shall be designed to enable the student to perform at the appropriate grade level by the conclusion of the school year. During the school year, the student shall be monitored to ensure the student is progressing in accordance with the plan. The District shall administer to the student the assessment instrument for the grade level in which the student is placed at the time the District regularly administers the assessment instrument for that school year. *Education Code 28.0211(f)*

TRANSPOR-  
TATION

The District shall provide students required to attend the accelerated programs described above with transportation to those programs if the programs occur outside of regular school hours. *Education Code 28.0211(j); 19 TAC 101.2006(b)*

NOTICE TO  
PARENTS OF  
PERFORMANCE  
AND ACCELERATED  
INSTRUCTION

In addition to providing the accelerated instruction, the District shall notify the student's parent or guardian of:

1. The student's failure to perform satisfactorily on the assessment instrument;
2. The accelerated instruction program to which the student is assigned; and
3. The possibility that the student might be retained at the same grade level for the next school year.

Whenever the District is required to notify a parent or guardian about the requirements related to promotion and accelerated instruction, the District shall make a good-faith effort to ensure that the notice is provided either in person or by regular mail, is clear and easy to understand, and is written in English or in the parent or guardian's native language.

*Education Code 28.0211(d), (h)*

AFTER EARLY  
IDENTIFICATION OF  
AT-RISK STUDENTS  
NOTICE

The District shall provide early notice to parents or guardians of students identified in a preceding grade to be at risk of failure on the first administration of the assessment required for grade advancement the next year. The Superintendent shall establish the instruments/procedures to be used to make this determination.

This notice shall include accelerated instruction participation requirements as stipulated by 19 Administrative Code 101.2006 and be provided before the end of the school year preceding the grade advancement requirements. *19 TAC 101.2009(b)*

AFTER FIRST  
TESTING  
OPPORTUNITY  
NOTICE

The District shall establish procedures to notify the parent or guardian of a student who has failed to demonstrate proficiency on the first administration of a grade advancement assessment. This notification should be made within five working days of the District's receipt of student assessment results from this administration. This notice shall include the student's assessment results, a description of the District's grade advancement policy, the required accelerated instruction to which the student has been assigned, and the possibility that the student might be retained at the same grade level for the next school year. In addition, the notice shall encourage parents or guardians to meet immediately with the student's teacher to outline mutual responsibilities to support the student during accelerated instruction. *19 TAC 101.2009(c)*

AFTER SECOND  
TESTING  
OPPORTUNITY  
NOTICE

Within five working days of the District's receipt of student assessment results for the second administration of the assessment required for grade advancement, the District shall notify the campus principal of student assessment results for each student who fails to demonstrate proficiency. Upon receipt of this notice, the principal shall notify the teacher and parent or guardian of the assessment results. This notice shall include a description of the purpose and responsibilities of a GPC and the time and place for the first meeting of the GPC. *19 TAC 101.2007(c)*

GRADE  
PLACEMENT  
COMMITTEE

After a student fails to perform satisfactorily on an assessment instrument a second time, a GPC shall be established to prescribe the accelerated instruction the student is to receive before the assessment instrument is administered the third time. The Superintendent shall establish procedures for convening the GPC.

In accordance with 19 Administrative Code 101.2006(d), decisions by the GPC shall be made on an individual student basis, address required participation of the student in accelerated instruction, and ensure the most effective instruction to support the student's academic achievement on grade level.

The GPC shall be composed of the principal or the principal's designee, the student's parent or guardian, and the student's teacher of the subject of the grade advancement assessment on which the student failed to perform satisfactorily. If this teacher is unavailable, the principal shall designate to serve on the committee a teacher certified in the subject of the assessment on which the student failed to perform satisfactorily and who is most familiar with the student's performance in that subject area.

If more than one parent or guardian has the authority to make educational decisions regarding the student, a good faith effort must be made to notify both parents, but participation of any one parent or guardian is sufficient. Either parent or only one guardian may initiate an appeal. If both parents or guardians serve on the GPC but do not agree, either may agree to promote the student if the remaining members of the GPC also agree to the promotion. The District may accept a parent's or guardian's written designation of another person to serve on the GPC for all purposes. The District may accept a parent's or guardian's written and signed waiver of participation in the GPC and designation of the remaining members of the GPC as the decision-making entity for all purposes.

If a parent or guardian or designee is unable to attend a meeting, the District may use other methods to ensure parent participation, including individual or conference telephone calls. The District may designate another person to act on behalf of the student in place of a parent, guardian, or designee if no such person can be located. A surrogate parent named to act on behalf of a student with a disability shall be considered a parent for this purpose. The District shall make a good faith effort to notify a parent or guardian to attend the GPC. If the parent or guardian is unavailable, the remaining members of the GPC must convene as required by law and take all necessary actions required.

*Education Code 28.0211(c); 19 TAC 101.2007(a)-(b)*

ALTERNATE  
ASSESSMENT

For the third testing opportunity, the Board may choose to use a state-approved alternate assessment instead of the statewide assessment instrument. If the Board adopts such a policy, the District shall select from a list provided annually by the Commissioner only one test for each applicable grade and subject. The alternate assessment must be given during the period established by the Commissioner in the assessment calendar to coincide with the date of the third administration of the statewide assessment.

*19 TAC 101.2011(a)-(b)*

PARENTAL  
WAIVER

The Superintendent shall establish a waiver process by which a parent or guardian may request that a student not participate in the third test opportunity due to potential harm to the student. The waiver must provide documentation of potential harm, student need, and other appropriate information. If a parental waiver is granted, the student must still participate in all required accelerated instruction and is subject to retention based on the failure on the second test administration. *19 TAC 101.2015*

ACADEMIC ACHIEVEMENT  
RETENTION AND PROMOTION

EIE  
(LEGAL)

AFTER THIRD  
TESTING  
OPPORTUNITY  
NOTICE

The GPC must convene again if a student fails to demonstrate proficiency on the third administration of an assessment required for grade advancement and is thereby automatically retained at the same grade level. Within five working days of receipt of student assessment results for this administration, the District shall notify the campus principal of the assessment results for each eligible student who fails to demonstrate proficiency. Upon receipt of this notice, the principal shall notify the teacher and parent or guardian of the time and place for the GPC to hold a meeting. This notice shall inform the parent or guardian of the opportunity to appeal the automatic retention of the student. The District shall establish a procedure to ensure a good faith effort is made toward securing the parent's or guardian's receipt of the retention notification. *19 TAC 101.2007(e)*

RETENTION AND  
APPEAL

A student who fails to perform satisfactorily after at least three attempts on one of the grade advancement tests shall be retained at the same grade level for the next school year. The parent or guardian may appeal the retention by submitting a request to the GPC within five working days of receipt of the retention notification. *Education Code 28.0211(e); 19 TAC 101.2007(e)*

The GPC may not agree to promote a student unless a parent, guardian, or designee has appealed. *19 TAC 101.2007(b)(2)*

If an appeal is initiated by the parent or guardian, the GPC may decide in favor of promotion only if the GPC concludes, upon review of all facts and circumstances, and in accordance with standards adopted by the Board, that the student is likely to perform on grade level given additional accelerated instruction during the next school year. A student may be promoted only if the decision of the GPC is unanimous and the student has completed all required accelerated instruction.

The review and decision of the GPC must be appropriately documented as meeting the standards adopted by the Board and made in conformance with procedures specified in the SSI manual and as required by 19 Administrative Code 101.2001(b). These standards must include consideration of the following:

1. The recommendation of the student's teacher;
2. The student's grades;
3. The student's assessment scores; and
4. Any other necessary academic information as determined by the District.

*19 TAC 101.2007(f)*

The placement decision by the GPC shall be made before the start of the next school year, or if applicable, upon re-enrollment of the student after this date. *19 TAC 101.2007(g)*

The committee's decision regarding placement is final and may not be appealed. *Education Code 28.0211(e)*

ACCELERATED  
INSTRUCTION

A student who fails to perform satisfactorily on a grade advancement test after three attempts and who is promoted to the next grade level must complete all required accelerated instruction before placement in the next grade level. A student who fails to complete required accelerated instruction may not be promoted. *Education Code 28.0211(a-2); 19 TAC 101.2006(e)(2)*

In each subject in which the student failed to perform satisfactorily on the grade advancement test, a student who is promoted by the GPC must be assigned to a teacher who meets all state and federal qualifications to teach that subject and grade. *Education Code 28.0211(n)*

TRANSFER STUDENTS

A student who has been promoted upon completion of a school year in a school other than a Texas public school may be enrolled in that grade without regard to whether the student has successfully completed a grade advancement test. This does not limit the District's ability to appropriately place such a student. *19 TAC 101.2007(h)*

ENGLISH LANGUAGE  
LEARNERS (ELL)

The language proficiency assessment committee (LPAC) shall determine appropriate assessment and accelerated instruction for an English language learner (ELL) who is administered a grade advancement test in English or Spanish, except as provided by 19 Administrative Code 101.1005. The GPC for an ELL shall make its decisions in consultation with a member of the student's LPAC. *19 TAC 101.2003(e)* [See EKBA]

STUDENTS  
RECEIVING SPECIAL  
EDUCATION SERVICES

A student who is receiving special education services, including an ELL, who is enrolled in grade 5 or 8, and who is receiving instruction in the essential knowledge and skills in reading or mathematics is eligible for grade advancement testing as outlined in the official SSI manual. The student's admission, review, and dismissal (ARD) committee shall determine appropriate assessment and accelerated instruction for the student. Decisions regarding assessments for ELLs who receive special education services shall be made by the ARD committee in conjunction with the LPAC. *Education Code 28.0211(i); 19 TAC 101.2003(d), (f)*

STUDENTS WITH  
DYSLEXIA

In measuring the academic achievement or proficiency of a student who has dyslexia, the student's potential for achievement or profi-

ciency in the area must be considered. *Education Code 28.021(b); 19 TAC 101.2003(g)* [See policies at EHB, EKB, and FB]

AGE-  
APPROPRIATE  
ASSIGNMENT

The Board may establish a policy that provides for the placement of retained students in an age-appropriate learning environment. In accordance with local grade configurations for elementary, middle, and high school campuses, the Board may specify the age by which a retained student should be placed on the next level campus even though not yet promoted to the grade of that campus. *19 TAC 101.2019(b)*

OPTIONAL EXTENDED-  
YEAR PROGRAM

A student who does not meet District standards or policies for promotion on the basis of academic achievement or demonstrated proficiency of the subject matter of the course or grade level shall be eligible for services under the optional extended-year program. *19 TAC 105.1001(c)*

A student who attends at least 90 percent of the extended-year program days and who satisfies the requirements for promotion (academic achievement or demonstrated proficiency of the subject matter of the course or grade level) shall be promoted to the next grade level at the beginning of the next school year. However, if the student's parent presents a written request to the school principal asking that the student not be promoted, the principal shall hold a formal meeting with the parent, the teacher, and the school counselor, as soon as practicable after receiving such a request. During the meeting, the principal, teacher, or school counselor shall explain the possible effects of not promoting a student. If the parent withdraws the request after the meeting, the student shall be promoted, and the District shall continue to use innovative practices to ensure that the student is successful in school in succeeding school years.

If the District provides an extended-year program, it shall adopt a policy designed to lead to immediate reduction and ultimate elimination of student retention.

*Education Code 29.082(e)-(f)* [See EHBC]

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**Note:** The terms English language learner and limited English proficient student are used interchangeably. *19 TAC 89.1203*

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LANGUAGE  
PROFICIENCY  
ASSESSMENT  
COMMITTEE (LPAC)

The language proficiency assessment committee (LPAC) [see EHBE] shall select the appropriate assessment option for English language learners, as defined by Education Code Chapter 29, Subchapter B, as a student of limited English proficiency (LEP), in accordance with 19 Administrative Code 101.1005. The LPAC assessment decisions must be made on an individual student basis in accordance with administrative procedures established by TEA.

DOCUMENTATION

The LPAC shall document in the student's permanent record file:

1. The decisions and justifications related to English language proficiency assessments under 19 Administrative Code 101.1003;
2. The decisions and justifications related to selecting the appropriate assessment option under 19 Administrative Code 101.1005;
3. In conjunction with the admission, review, and dismissal (ARD) committee, the need for allowable testing accommodations under 19 Administrative Code 101.1003 and .1005; and
4. The reason for a postponement under 19 Administrative Code 101.1023.

*19 TAC 101.1003(b), (c), .1005(a), (c), .1023*

DEFINITIONS

"Recent unschooled immigrant" means an immigrant who initially enrolled in a school in the United States not more than 12 months before the date of the administration of an assessment and who, as a result of inadequate schooling outside of the United States, lacks the necessary foundation in the essential knowledge and skills of the curriculum determined by the LPAC. *Education Code 39.027(g)*

"Unschooled asylee or refugee" means a student who:

1. Initially enrolled in a school in the United States as:
  - a. An asylee as defined by 45 C.F.R. 400.41; or
  - b. A refugee as defined by 8 U.S.C. 1101;
2. Has a visa issued by the U.S. Department of State with a Form I-94 Arrival/Departure record, or a successor document,

issued by the U.S. Citizenship and Immigration Services that is stamped with “Asylee,” “Refugee,” or “Asylum”; and

3. As a result of inadequate schooling outside of the United States, lacks the necessary foundation in the essential knowledge and skills of the curriculum prescribed under Education Code 28.002, as determined by the LPAC established under Education Code 29.063.

*Education Code 39.027(a-1); 19 TAC 101.1005(c)*

“Inadequate schooling outside the United States” is defined as little or no formal schooling outside the United States such that the asylee or refugee lacks basic literacy in his or her primary language upon enrollment in school in the United States. *19 TAC 101.1005(d)*

ENGLISH LANGUAGE  
PROFICIENCY TESTS

In kindergarten through grade 12, an English language learner shall be administered state-identified English language proficiency assessments annually in listening, speaking, reading, and writing to fulfill state assessment requirements under Education Code Chapter 39, Subchapter B, [see EKB] and federal requirements. *19 TAC 101.1003(a)*

LIMITATIONS ON  
EXEMPTIONS

FIRST YEAR AFTER  
ENROLLMENT

A LEP student may be administered an accommodated or alternative assessment instrument or may be granted an exemption from or a postponement of the administration of the state assessment for up to one year after initial enrollment in a school in the United States if the student has not demonstrated proficiency in English as determined by the assessment system developed to evaluate academic progress of a LEP student. *Education Code 39.027(a)(1)*

SUBSEQUENT  
YEARS

A LEP student granted the initial exemption period above may be administered an accommodated or alternative assessment instrument or may be granted an exemption from or a postponement of the administration of the state assessment for up to:

1. An additional two years if the student is a recent unschooled immigrant or is in a grade for which no assessment instrument in the primary language of the student is available; or
2. An additional four years if the student's initial enrollment in a school in the United States was as an unschooled asylee or refugee.

The LPAC must determine that the student lacks the academic language proficiency in English necessary for an assessment in English to measure the student's academic progress in a valid, reliable manner.

STATE ASSESSMENT  
ENGLISH LANGUAGE LEARNERS/LEP STUDENTS

EKBA  
(LEGAL)

MINIMUM DAYS FOR ENROLLMENT	<p>Regardless of the date on which the student initially enrolled in a school in the United States, unless a student is enrolled in a school in the United States for a period of at least 60 consecutive days during a year, the student may not be considered to be enrolled in a school in the United States for that year for the purpose of determining a number of years under Education Code 39.027(a)(1), (2), or (3).</p> <p><i>Education Code 39.027(a)(1)–(2), (a-1), (a-2), (g)</i></p>
TESTING IN GRADES 3–8	<p>An English language learner shall participate in the grades 3–8 assessments and, except as provided below, shall be administered the general form of the English-version state assessment.</p>
SPANISH-VERSION ASSESSMENT	<p>A Spanish-speaking English language learner in grades 3–5 may be administered the state’s Spanish-version assessment if an assessment in Spanish will provide the most appropriate measure of the student’s academic progress.</p>
LINGUISTICALLY ACCOMMODATED ASSESSMENTS	<p>An English language learner in grade 3 or higher may be administered the linguistically accommodated English version of the state’s mathematics, science, or social studies assessment if:</p> <ol style="list-style-type: none"><li>1. A Spanish-version assessment does not exist or is not the most appropriate measure of the student’s academic progress;</li><li>2. The student has not yet demonstrated English language proficiency in reading as determined by the English language proficiency assessments required above [see ENGLISH LANGUAGE PROFICIENCY TESTS]; and</li><li>3. The student has been enrolled in U.S. schools for three school years or less or qualifies as an unschooled asylee or refugee enrolled in U.S. schools for five school years or less [see DEFINITIONS].</li></ol>
EXEMPTION FOR ASYLEE OR REFUGEE	<p>An unschooled asylee or refugee who meets the criteria at SPANISH-VERSION ASSESSMENT and LINGUISTICALLY ACCOMMODATED ASSESSMENTS above shall be granted an exemption from an administration of an assessment instrument under Education Code 39.023(a), (b), or (l). This exemption will only apply during the school year an unschooled asylee or refugee is first enrolled in a U.S. public school.</p> <p><i>19 TAC 101.1005(b), (c)</i></p>
REFUSAL OF SERVICES	<p>An English language learner whose parent or guardian has declined bilingual education/ESL services is not eligible for special assessment, accommodation, or accountability provisions made</p>

	<p>available to English language learners on the basis of limited English proficiency. <i>19 TAC 101.1005(f)</i></p>
END-OF-COURSE ASSESSMENTS	<p>An English language learner shall participate in the end-of-course assessments as required by Education Code 39.023(c) and, except as provided below, shall be administered the general form of the English-version state assessment. <i>19 TAC 101.1005(b)</i></p> <p>An English language learner shall not be exempt from taking an end-of-course assessment for reasons associated with limited English proficiency or inadequate schooling outside the United States, except as provided below.</p>
EXCEPTION	<p>If an English language learner enrolled in English I or English for Speakers of Other Languages I has not yet demonstrated English language proficiency in reading as determined by the English language proficiency assessments required above [see ENGLISH LANGUAGE PROFICIENCY TESTS] and has been enrolled in U.S. schools for three school years or less, or qualifies as an unschooled asylee or refugee enrolled in U.S. schools [see DEFINITIONS] for five school years or less, then he or she shall not be required to retake the applicable English I assessment in which the student is enrolled each time it is administered if the student passes the course but fails to achieve the passing standard on the assessment. [See EKB]</p> <p><i>19 TAC 101.1007(a), (b)</i></p>
EXIT-LEVEL ASSESSMENTS	<p>Provisions related to exit-level assessments shall apply only to students first enrolled in grade 9 or higher prior to the 2011–12 school year, or first enrolled in grade 10 or higher in the 2011–12 school year. <i>19 TAC 101.1021</i></p>
POSTPONEMENT	<p>English language learners are not eligible for an exemption from exit-level testing requirements for graduation on the basis of limited English proficiency. However, English language learners who are recent immigrants may be granted a postponement of the administration of the exit-level assessment during their first 12 months of enrollment in U.S. schools. A postponement is not permitted if a student would otherwise not be afforded the opportunity to take the exit-level assessments at least one time before the student's scheduled graduation date. The LPAC shall document the reason for the postponement in the student's permanent record file.</p> <p><i>19 TAC 101.1023</i></p>
LIMITED LEP EXEMPTIONS	<p>Certain English language learners who have had inadequate schooling outside the United States may be eligible for a LEP exemption from the assessment during a period not to exceed their</p>

first three school years of enrollment in U.S. schools. *19 TAC 101.1025(a)*

An English language learner who achieves a rating of advanced high on the state-administered English language proficiency assessment in reading during the student's first school year of enrollment in U.S. schools is not eligible for an exemption in the second or third school year of enrollment in U.S. schools. An English language learner who achieves a rating of advanced or advanced high on this assessment during the student's second school year of enrollment in U.S. schools is not eligible for an exemption in the third school year of enrollment in U.S. schools. *Education Code 39.027(e); 19 TAC 101.1025(a)(1)*

During the first school year of enrollment in U.S. schools, the student may be granted a LEP exemption if the LPAC determines that the student has not had the schooling outside the United States necessary to provide the foundation of learning that Texas schools require and measure on the assessment, whether the foundation be in knowledge of the English language or specific academic skills and concepts in the subjects assessed. *19 TAC 101.1025(a)(2)*

During the second and third school years of enrollment in U.S. schools, a student whose schooling outside the United States was inadequate may be granted a LEP exemption if the LPAC determines that the student lacks the academic language proficiency in English necessary for an assessment of academic skills in English to measure the student's academic progress in a valid, reliable manner. *19 TAC 101.1025(a)(3)*

FEDERAL  
ACCOUNTABILITY  
TESTING

Students exempted under these provisions shall be administered assessments in subjects and grades required by federal law and regulations in accordance with linguistically accommodated testing procedures delineated in the test administration materials. *19 TAC 101.1025(c)*

REFUSAL OF  
SERVICES

An English language learner whose parent or guardian has declined bilingual/ESL services is not eligible for an exemption or an exit-level test postponement under 19 Administrative Code 101.1023. *19 TAC 101.1025(d)*

NON-LEP STUDENTS

School districts may administer the assessment of academic skills in Spanish to a student who is not identified as limited English proficient but who participates in a bilingual program if the LPAC determines the assessment in Spanish to be the most appropriate measure of the student's academic progress. *19 TAC 101.1005(g)*

STATE ASSESSMENT  
ENGLISH LANGUAGE LEARNERS/LEP STUDENTS

EKBA  
(LEGAL)

SPECIAL EDUCATION SELECTING ASSESSMENTS	<p>For each English language learner who receives special education services, the student's ARD committee in conjunction with the student's LPAC shall select the appropriate assessments.</p> <p>The ARD committee shall document the decisions and justifications in the student's individualized education program (IEP).</p> <p><i>19 TAC 101.1005(a)</i></p>
ENGLISH LANGUAGE PROFICIENCY TESTS	<p>In rare cases, the ARD committee in conjunction with the LPAC may determine that it is not appropriate for an English language learner who receives special education services to participate in an English language proficiency assessment required above [see ENGLISH LANGUAGE PROFICIENCY TESTS] for reasons associated with the student's particular disability. The ARD committee shall document the decisions and justifications in the student's IEP, and the LPAC shall document the decisions and justifications in the student's permanent record file. <i>19 TAC 101.1003(b)</i></p> <p>In the case of an English language learner who receives special education services, the ARD committee in conjunction with the LPAC shall determine and document the need for allowable testing accommodations in accordance with administrative procedures established by TEA. <i>19 TAC 101.1003(c)</i></p>
ALTERNATIVE ASSESSMENT INSTRUMENTS	<p>In certain cases, an English language learner who receives special education services may, as a result of his or her particular disabling condition, qualify to be administered an alternative assessment instrument based on alternative achievement standards. <i>19 TAC 101.1005(b)</i></p> <p>An unschooled asylee or refugee who meets these criteria shall be granted an exemption from an administration of an assessment instrument under Education Code 39.023(a), (b), or (l). This exemption will only apply during the school year an unschooled asylee or refugee is first enrolled in a U.S. public school. <i>19 TAC 101.1005(c)</i></p>
TESTING ACCOMMODATIONS	<p>The LPAC in conjunction with the ARD committee shall determine and document any allowable testing accommodations for assessments in accordance with administrative procedures established by TEA. <i>19 TAC 101.1005(e)</i></p>
GRADE ADVANCEMENT REQUIREMENTS	<p>The LPAC shall determine appropriate assessment and accelerated instruction for an English language learner who is administered a grade advancement test in English or Spanish, except as provided by 19 Administrative Code 101.1005. The grade placement committee for an English language learner shall make its decisions in consultation with a member of the student's LPAC. <i>19 TAC 101.2003(e)</i> [See EIE]</p>

ADMISSIONS  
HOMELESS STUDENTS

FDC  
(LEGAL)

HOMELESS CHILDREN	As a condition of receiving funds under the McKinney-Vento Homeless Education Assistance Improvements Act, the District shall serve homeless children according to their best interests. [See FD for definition of homeless students]
DEFINITIONS	In determining the “best interest” of a child, the District shall:
BEST INTEREST	<ol style="list-style-type: none"><li>1. To the extent feasible, keep a homeless child in the school of origin, except when doing so is contrary to the wishes of the child’s parent or guardian;</li><li>2. Provide a written explanation to the homeless child’s parent or guardian, including a statement of appeal rights, if the District sends the child to a school other than the school of origin or a school requested by the parent or guardian; and</li><li>3. In the case of an unaccompanied youth, consider the views of the child and provide the notice required in the event of an enrollment dispute.</li></ol>
ENROLLMENT	“Enroll” and “enrollment” include attending classes and participating fully in school activities.
HOMELESS CHILDREN OR YOUTH	“Homeless child” means a child or youth. “Unaccompanied youth” includes a child not in the physical custody or a parent or guardian.”
‘SCHOOL OF ORIGIN’	“School of origin” means the school that the child attended when permanently housed or the school in which the child was last enrolled.
CONTACT INFORMATION	The District may require the parent or guardian of a homeless child to submit contact information.
ENROLLMENT	The school selected in accordance with the McKinney-Vento Homeless Education Assistance Improvements Act shall immediately enroll a homeless child even if the child is unable to produce records normally required for enrollment. The school shall immediately contact the last school attended to obtain relevant academic and other records. If the child needs to obtain immunizations, or immunization or medical records, the enrolling school shall immediately refer the child’s parent or guardian to the District’s homeless liaison for assistance. [See FFC]
ENROLLMENT DISPUTES	If a dispute arises over school selection or enrollment in a school, the child shall be immediately admitted to the school in which enrollment is sought, pending resolution of the dispute. The District shall provide the child’s parent or guardian with a written explanation of the decision regarding school selection or enrollment, including the right to appeal the decision. The District shall refer the

child, parent, or guardian to the homeless liaison, who shall carry out the dispute resolution process as expeditiously as possible.

SCHOOL PLACEMENT

The District shall not segregate homeless children. The District shall, according to the child's best interest:

1. Continue the child's education in the school of origin for the duration of homelessness, if the child's family becomes homeless between academic years or during an academic year;
2. Continue the child's education in the school of origin for the duration of the academic year, if the child becomes permanently housed during an academic year; or
3. Enroll the child in any school that nonhomeless students who live in the attendance area in which the child is actually living are eligible to attend.

The District shall make the choice regarding placement without regard to whether the child lives with the homeless parents or has been temporarily placed elsewhere.

COMPARABLE  
SERVICES

The District shall provide a homeless child with services that are comparable to services offered to other students in the school in which the child is enrolled, including:

1. Transportation services;
2. Educational services for which the child meets the eligibility criteria;
3. Programs in vocational and technical education;
4. Programs for gifted and talented students; and
5. School nutrition programs.

COORDINATION

The District shall coordinate the provision of services to homeless children with:

1. Local social services agencies and other agencies or programs providing services to homeless children and their families;
2. Other local educational agencies, on interdistrict issues such as transportation or transfer of school records; and
3. As applicable, state and local housing agencies responsible for developing the comprehensive housing affordability strategy described in the Cranston-Gonzalez National Affordable Housing Act (42 U.S.C. 12705), to minimize educational disruption for homeless children.

BARRIERS TO  
ENROLLMENT

The coordination shall be designed to ensure that homeless children have access and reasonable proximity to available education and related support services and to raise the awareness of school personnel and service providers of the effects of short-term stays in a shelter and other challenges associated with homelessness.

The District shall review and revise any policies that may act as barriers to the enrollment of homeless children. The District shall give consideration to issues concerning transportation, immunization, residency, birth certificates, school records and other documentation, and guardianship. The District shall give special attention to ensuring the enrollment and attendance of homeless children who are not currently attending school.

In addition, the District shall adopt policies and practices to ensure that homeless children are not stigmatized or segregated on the basis of their homeless status.

*McKinney-Vento Homeless Education Assistance Improvements Act of 2001, part of No Child Left Behind Act of 2001, 42 U.S.C. 11432, 11434a)*

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Other Related Policies:

AID — FEDERAL ACCOUNTABILITY STANDARDS

CNA — STUDENT TRANSPORTATION

EHBD — FEDERAL TITLE I PROGRAMS

FB — EQUAL EDUCATIONAL OPPORTUNITIES

FD — ADMISSIONS

FFAB — IMMUNIZATIONS

FL — STUDENT RECORDS

FP — STUDENT FEES, FINES, AND CHARGES

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ATTENDANCE  
ATTENDANCE FOR CREDIT

FEC  
(LEGAL)

ALL CONSIDERED  
ABSENCES

In order to receive credit or a final grade for a class, a student is required to attend class 90 percent of the days class is offered regardless of whether the student's absences are excused [see FEA] or unexcused. *Atty. Gen. Op. JC-0398 (2001)*

90 PERCENT RULE

Except as provided below, a student in any grade level from kindergarten through grade 12 shall not be given credit or a final grade for a class unless the student is in attendance 90 percent of the days the class is offered. This restriction does not affect a student's right to excused absences to observe religious holy days [see FEA] and does not apply to a student who receives credit by examination for a class as provided by Education Code 28.023 [See EHDC]

PRINCIPAL'S PLAN

A student who is in attendance for at least 75 percent but less than 90 percent of the days a class is offered may be given credit or a final grade if the student completes a plan approved by the school's principal that provides for the student to meet the instructional requirements of the class. However, a student under the jurisdiction of a court in a criminal or juvenile justice proceeding may not receive credit or a final grade without the consent of the judge presiding over the student's case.

EXTENUATING  
CIRCUMSTANCES

An attendance committee may give class credit or a final grade to a student because of extenuating circumstances. The Board shall establish guidelines for determining what constitutes extenuating circumstances.

The Board shall adopt policies that establish alternative ways for students to make up work or regain credit or a final grade lost because of absences lost because of absences. The alternative ways must include at least one option that does not require a student to pay a fee. The availability of such option must be substantially the same as the availability of the educational program for which the District may charge a fee. [See FP]

ATTENDANCE  
COMMITTEE

The Board shall appoint one or more attendance committees to hear petitions for class credit or a final grade by students who have not met the 90 percent rule and have not earned class credit or a final grade by completing a principal's plan. Classroom teachers shall comprise a majority of the attendance committee.

APPEAL

If the committee denies a student credit or a final grade, the student may appeal the decision to the Board. The Board's decision may be appealed to the district court of the county in which the District's central administrative office is located.

ADDITIONAL DUTIES

A certified employee may not be assigned additional instructional duties as a result of the above provision outside of the regular

Marble Falls ISD  
027904

ATTENDANCE  
ATTENDANCE FOR CREDIT

FEC  
(LEGAL)

workday unless the employee is compensated for the duties at a reasonable rate of pay.

*Education Code 25.092*

WELLNESS AND HEALTH SERVICES  
COMMUNICABLE DISEASES

FFAD  
(LEGAL)

REPORTS

School authorities, including the Superintendent, principal, teacher, school health official, or counselor, shall report to the local health authority those students attending school who are suspected of having a notifiable condition, as defined by state law and the Texas Department of State Health Services (TDSHS). If there is no local health authority appointed or if the District is outside the jurisdiction of a local health authority, the report shall be made to the regional director. *25 TAC 97.2(d), .5(a); Health and Safety Code 81.041-.042*

SEXUALLY  
TRANSMITTED  
DISEASES AND HIV

A local school authority shall report a child attending school who is suspected, based on medical evidence, of having a sexually transmitted disease (STD) and/or is an HIV-exposed infant in accordance with 25 Administrative Code 97.132-.134. If the local school authority, or an individual listed under 25 Administrative Code 97.132(1), (3), or (4), does not make the required report, an individual listed under 25 Administrative Code 97.132(2), including a professional nurse, a health professional, a peace officer, and a parent or guardian, must report a person who has or is suspected of having an STD and/or is an HIV-exposed infant. *25 TAC 97.5(a)(3), .132(2), (5)* [See FFG(LEGAL) regarding reports to the Department of Family and Protective Services]

“School authority” means the Superintendent or the Superintendent’s designee. *Health and Safety Code 81.003(10)*

PENALTIES

A person commits a Class B misdemeanor if the person knowingly fails to report a reportable disease or health condition under Health and Safety Code Chapter 81, Subchapter B. *Health and Safety Code 81.049*

EXCLUSION  
COMMUNICABLE  
CONDITION  
DEFINED BY RULE

A principal shall exclude from attendance any child having or suspected of having a communicable condition listed in 25 Administrative Code 97.7(a) until the readmission criteria for the condition are met. *25 TAC 97.7(a)*

COMMUNICABLE  
DISEASE  
DESIGNATED BY  
COMMISSIONER

A principal shall exclude from attendance any child having or suspected of having a communicable disease designated by the commissioner of health as cause for exclusion. Any child excluded for reason of communicable disease may be readmitted, as determined by the health authority, by:

1. Submitting a certificate of the attending physician, advanced practice nurse, or physician assistant attesting that the child does not currently have signs or symptoms of a communicable disease or to the disease’s non-communicability in a school setting;

WELLNESS AND HEALTH SERVICES  
COMMUNICABLE DISEASES

FFAD  
(LEGAL)

2. Submitting a permit for readmission issued by a local health authority; or
3. Meeting readmission criteria as established by the commissioner.

*25 TAC 97.7(b)-(c)*

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**Note:** The TDSHS Recommendations for the Prevention and Control of Communicable Diseases in a Group-Care Setting, including the Communicable Disease Chart for Schools and Child-Care Centers, detailing symptoms and treatment information regarding several diseases, as well as exclusion and readmission criteria, is available at [https://www.dshs.state.tx.us/idcu/health/schools\\_childcare/resources/](https://www.dshs.state.tx.us/idcu/health/schools_childcare/resources/).

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BACTERIAL  
MENINGITIS

TEA shall prescribe procedures by which each district shall provide information relating to bacterial meningitis to its students and their parents each school year. The procedures must ensure that the information is reasonably likely to come to the attention of the parents of each student. The agency shall prescribe the form and content of the information.

With the written consent of TEA, the District may provide the information to its students and their parents by a method different from the method prescribed by the agency if the agency determines that method would be effective in bringing the information to the attention of the parents of each student.

*Education Code 38.0025*

STUDENT WELFARE  
CHILD ABUSE AND NEGLECT

FFG  
(LEGAL)

ANTIVICTIMIZATION PROGRAM	The District shall provide child abuse antivictimization programs in elementary and secondary schools. <i>Education Code 38.004</i>
DUTY TO REPORT BY ANY PERSON	Any person who has cause to believe that a child's physical or mental health or welfare has been adversely affected by abuse or neglect by any person shall immediately make a report as required by law. <i>Family Code 261.101(a)</i>
ABUSE OF DISABLED PERSONS	<p>A person having cause to believe that a disabled person over the age of 18 or who has had the disabilities of minority removed is in a state of abuse, neglect, or exploitation shall report the information immediately to the DFPS.</p> <p>A person commits a Class A misdemeanor if the person has cause to believe that a disabled person has been abused, neglected, or exploited or is in a state of abuse, neglect, or exploitation and knowingly fails to report.</p> <p>A person filing a report or testifying or otherwise participating in any judicial proceeding arising from a petition, report, or investigation is immune from civil or criminal liability on account of his or her petition, report, testimony, or participation, unless the person acted in bad faith or with a malicious purpose.</p> <p><i>Human Resources Code 48.051, .052, .054</i></p>
BY A PROFESSIONAL	<p>Any professional who has cause to believe that a child has been or may be abused or neglected shall make a report as required by law. The report must be made within 48 hours after the professional first suspects abuse or neglect.</p> <p>A professional may not delegate to or rely on another person to make the report.</p> <p>A "professional" is a person who is licensed or certified by the state or who is an employee of a facility licensed, certified, or operated by the state and who, in the normal course of official duties or duties for which a license or certification is required, has direct contact with children. The term includes teachers, nurses, doctors, day-care employees, and juvenile detention or correctional officers.</p> <p><i>Family Code 261.101(b)</i></p>
ADULT VICTIMS OF ABUSE	A person or professional shall make a report in the manner required above if the person or professional has cause to believe that an adult was a victim of abuse or neglect as a child and the person or professional 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. <i>Family Code 261.101(b-1)</i>

STUDENT WELFARE  
CHILD ABUSE AND NEGLECT

FFG  
(LEGAL)

PSYCHOTROPIC DRUGS AND PSYCHOLOGICAL TESTING	<p>An employee may not use or threaten to use the refusal of a parent, guardian, or managing or possessory conservator to administer or consent to the administration of a psychotropic drug to a child, or to consent to any other psychiatric or psychological testing or treatment of the child, as the sole basis for making a report of neglect, unless the employee has cause to believe that the refusal:</p> <ol style="list-style-type: none"><li>1. Presents a substantial risk of death, disfigurement, or bodily injury to the child; or</li><li>2. Has resulted in an observable and material impairment to the growth, development, or functioning of the child.</li></ol> <p><i>Education Code 26.0091; Family Code 261.111(a)</i> [See FFAC]</p>
CONTENTS OF REPORT	<p>The report should reflect the reporter's belief that a child has been or may be abused or neglected or has died of abuse or neglect. The person making the report shall identify, if known:</p> <ol style="list-style-type: none"><li>1. The name and address of the child;</li><li>2. The name and address of the person responsible for the care, custody, or welfare of the child; and</li><li>3. Any other pertinent information concerning the alleged or suspected abuse or neglect.</li></ol> <p><i>Family Code 261.103, .104</i></p>
TO WHOM REPORTED	<p>If the alleged or suspected abuse or neglect involves a person responsible for the care, custody, or welfare of the child, the report must be made to the Texas Department of Family and Protective Services (DFPS), unless the report is made under item 3, below, or the report involves a juvenile justice program or facility [see JJAEPS, below].</p> <p>All other reports shall be made to:</p> <ol style="list-style-type: none"><li>1. Any local or state law enforcement agency;</li><li>2. The DFPS, Child Protective Services (CPS) Division;</li><li>3. A local office of CPS, where available;</li><li>4. The state agency that operates, licenses, certifies, or registers the facility in which the alleged abuse or neglect occurred; or</li><li>5. The agency designated by the court to be responsible for the protection of children.</li></ol> <p><i>Family Code 261.103(a); 19 TAC 61.1051(a)(1)</i></p>

JJAEPS	Any report of alleged abuse, neglect, or exploitation in a juvenile justice program or facility shall be made to the Texas Juvenile Probation Commission and a local law enforcement agency for investigation. The term "juvenile justice program" includes a juvenile justice alternative education program. <i>Family Code 261.405(a)(2)(A), (b)</i>
IMMUNITY FROM LIABILITY	<p>A person acting in good faith who reports or assists in the investigation of a report of alleged child abuse or neglect or who testifies or otherwise participates in a judicial proceeding arising from a report, petition, or investigation of alleged child abuse or neglect is immune from any civil or criminal liability that might otherwise be incurred or imposed. <i>Family Code 261.106</i></p> <p>The District may not suspend or terminate the employment of, or otherwise discriminate against, a professional who makes a good faith report of abuse or neglect. <i>Family Code 261.110</i> [See DG]</p>
CRIMINAL OFFENSES FAILURE TO REPORT	<p>A person commits a Class A misdemeanor if he or she is required to make a report under Family Code 261.101(a) [see DUTY TO REPORT] and knowingly fails to make a report as provided by law.</p> <p>A person who is a professional commits a Class A misdemeanor if the person is required to make a report under Family Code 261.101(b) [see DUTY TO REPORT] and knowingly fails to make a report as provided by law. The professional commits a state jail felony if he or she intended to conceal the abuse or neglect.</p> <p><i>Family Code 261.109</i></p> <p>Failure to report child abuse or neglect violates the Educator's Code of Ethics and may result in sanctions against an educator's certificate, as addressed in 19 Administrative Code Chapter 249. <i>19 TAC 61.1051(a)(2)(A)</i></p>
FALSE REPORT	A person commits an offense if, with the intent to deceive, the person knowingly makes a report of abuse and neglect that is false. The offense is a state jail felony, except that it is a felony of the third degree if the person has previously been convicted of the offense. <i>Family Code 261.107(a)</i>
COERCION	An employee who coerces another into suppressing or failing to report child abuse or neglect to a law enforcement agency commits a Class C misdemeanor offense. <i>Penal Code 39.06</i>
CONFIDENTIALITY OF REPORT	A report of alleged or suspected abuse or neglect and the identity of the person making the report is confidential and not subject to release under Government Code Chapter 552 (Public Information Act). Such information may be disclosed only for purposes con-

	<p>sistent with federal or state law or under rules adopted by an investigating agency. <i>Family Code 261.201</i></p> <p>Unless waived in writing by the person making the report, the identity of an individual making a report under this chapter is confidential and may be disclosed only to a law enforcement officer for the purposes of a criminal investigation of the report, or as ordered by a court under Family Code 261.201. <i>Family Code 261.101(d)</i></p>
INVESTIGATIONS REPORTS TO DISTRICT	<p>If the DFPS initiates an investigation and determines that the abuse or neglect involves an employee of a public primary or secondary school, and that the child is a student at the school, the department shall orally notify the superintendent of the district in which the employee is employed. <i>Family Code 261.105(d)</i></p> <p>The DFPS shall send a written report of its investigation, as appropriate, to the school principal, unless the principal is alleged to have committed the abuse or neglect, to the Board, and to the Superintendent. The report shall be edited to protect the identity of the person who made the report. <i>Family Code 261.406(b)</i></p>
INTERVIEW OF STUDENT	<p>The investigating agency shall be permitted to interview the child at any reasonable time and place, including at the child's school. <i>Family Code 261.302(b)</i> [See GRA]</p>
INTERFERENCE WITH INVESTIGATION	<p>A person may not interfere with an investigation of a report of child abuse or neglect conducted by the DFPS. <i>Family Code 261.303(a)</i></p>
CONFIDENTIALITY	<p>A photograph, videotape, audiotape, or other audio or visual recording, depiction, or documentation of a child that is made by DFPS in the course of an inspection or investigation is confidential, is not subject to release under the Texas Public Information Act, and may be released only as required by state or federal law or rules adopted by the DFPS. <i>Human Resources Code 42.004</i></p>
REPORTING POLICY	<p>The Board shall adopt and annually review policies for reporting child abuse and neglect. The policies shall follow the requirements of Family Code Chapter 261.</p> <p>The policies must require every school employee, agent, or contractor who suspects child abuse or neglect to submit a written or oral report to at least one of the authorities listed above [see TO WHOM REPORTED] within 48 hours or less, as determined by the Board, after learning of facts giving rise to the suspicion.</p> <p>The policies must be consistent with the Family Code, Chapter 261, and 40 Administrative Code Chapter 700 (relating to CPS) regarding investigations by the DFPS, including regulations gov-</p>

erning investigation of abuse by school personnel and volunteers.  
[See GRA]

The policies must notify school personnel of the following:

1. Penalties under Penal Code 39.06 (misuse of official information), Family Code 261.109 (failure to report), and 19 Administrative Code Chapter 249 (actions against educator's certificate) for failure to submit a required report of child abuse or neglect;
2. Prohibitions against interference with an investigation of a report of child abuse or neglect, including:
  - a. The prohibition, under Family Code 261.302 and 261.303, against denying an investigator's request to interview a student at school; and
  - b. The prohibition, under Family Code 261.302, against requiring the presence of a parent or school administrator during an interview by an investigator.
3. Immunity provisions applicable to a person who reports child abuse or neglect or otherwise assists an investigation in good faith;
4. Confidentiality provisions relating to a report of suspected child abuse or neglect;
5. Any disciplinary action that may result from noncompliance with the District's reporting policy;
6. The prohibition under Education Code 26.0091 [see PSYCHOTROPIC DRUGS AND PSYCHOLOGICAL TESTING, above]; and
7. The current toll-free number for the DFPS.

The policies must not require that school personnel report suspicions of child abuse or neglect to a school administrator before making a report to one of the agencies listed above.

*19 TAC 61.1051(a)*

ANNUAL  
DISTRIBUTION AND  
STAFF  
DEVELOPMENT

The policies shall be distributed to all personnel at the beginning of each school year and shall be addressed in staff development programs at regular intervals determined by the Board. *19 TAC 61.1051(b)*

For the 2014–15 school year, the District shall provide the training required by Education Code 38.0041 to all currently employed District employees on or by the following dates:

STUDENT WELFARE  
CHILD ABUSE AND NEGLECT

FFG  
(LEGAL)

1. September 30, 2014, for all kindergarten–grade 5 teachers, campus principals, and bus drivers;
2. December 31, 2014, for all remaining teachers, campus principals, and bus drivers; and
3. May 31, 2015, for all remaining school staff.

Each subsequent school year, the District shall provide training as required by Education Code 38.0041 to all new District employees as a part of new employee orientation. [See DH and DMA]

*19 TAC 61.1051(c)*

REQUIRED POSTER

The District shall place a poster of the following specifications at every campus in at least one high-traffic, highly and clearly visible public area that is readily accessible to and widely used by students. The poster must:

1. Be in a format and language that is clear, simple, and understandable to students;
2. Be in English and in Spanish;
3. Be 11x17 inches or larger;
4. Be in large print;
5. Be placed at eye-level to the student for easy viewing; and
6. Include the following information:
  - a. The current toll-free DFPS Abuse Hotline telephone number (in bold print);
  - b. Instructions to call 911 for emergencies; and
  - c. Directions for accessing the DFPS website (<http://www.txabusehotline.org>) for more information on reporting abuse, neglect, and exploitation.

*Education Code 38.0042; 19 TAC 61.1051(e), (f)*

STUDENT WELFARE  
CHILD ABUSE AND NEGLECT

FFG  
(LOCAL)

REPORTING CHILD  
ABUSE AND NEGLECT

Any person who has cause to believe that a child has been or may be abused or neglected by any person shall make a report immediately as required by law.

Reports shall be made in accordance with FFG(EXHIBIT).



## Notice of Employee Responsibilities for Reporting Child Abuse and Neglect

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### What are the District's policies addressing child abuse or neglect and my responsibilities for reporting suspected child abuse or neglect?

The applicable District policies—FFG(LEGAL) and (LOCAL), GRA(LEGAL) and (LOCAL), and DH(LOCAL) and (EXHIBIT)—are enclosed in this packet. This distribution is required by state law. At regular intervals, these policies will be addressed in staff development as well. If you have any questions about these policies, please contact the Superintendent at (830) 693-4357.

### What are my legal responsibilities for reporting if I suspect that a child has been or may be abused or neglected?

Anyone who suspects that a child has been or may be abused or neglected has a legal responsibility, under state law, for reporting the suspected abuse or neglect to law enforcement or to Child Protective Services (CPS).

Any District employee, agent, or contractor has an additional legal obligation to submit the oral or written report within 48 hours of learning of the facts giving rise to the suspicion.

An employee will make a report if the employee has cause to believe that an adult was a victim of abuse or neglect as a child and the employee 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.

### Are there any restrictions on reporting?

Under state 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:

- Presents a substantial risk of death, disfigurement, or bodily injury to the child; or
- Has resulted in an observable and material impairment to the growth, development, or functioning of the child.

### To whom do I make a report?

Reports may be made to any of the following:

- A law enforcement agency: The Marble Falls Police Department, at (830) 693-3611;
- The CPS division of the Texas Department of Family and Protective Services, at (800) 252-5400 or on the web at [www.txabusehotline.org](http://www.txabusehotline.org); or

- 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 CPS, 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.

Reporting your suspicion to a school counselor, a principal, or another school staff member does NOT fulfill your responsibilities under the law. Furthermore, the District cannot require you to report your suspicion first to a school administrator.

#### **Will my report be kept confidential?**

State law requires that the identity of a person making a report of suspected child abuse or neglect be kept confidential.

#### **Will I be liable in any way for making a report?**

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.

#### **What will happen if I don't report suspected child abuse or neglect?**

By failing to report a suspicion of child abuse or neglect:

- You may be placing a child at risk of continued abuse or neglect;
- You are violating the law and may be subject to legal penalties, including criminal sanctions;
- You are violating Board policy and may be subject to disciplinary action, including possible termination of your employment; and
- Your certification from the State Board for Educator Certification may be suspended, revoked, or canceled.

#### **What are my responsibilities regarding investigations of abuse or neglect?**

State law specifically prohibits school officials from:

- Denying an investigator's request to interview a child at school in connection with an investigation of child abuse or neglect; or
- Requiring that a parent or school employee be present during the interview.

School personnel must cooperate fully and may not interfere with an investigation of reported child abuse or neglect.

STUDENT RECORDS

FL  
(LEGAL)

This introductory page outlines the contents of this policy on student records. See the following sections for statutory provisions on:

SECTION I	Education Records	pages 2–4
	<ol style="list-style-type: none"><li>1. Definition of ‘education records’</li><li>2. Screening records</li><li>3. Immunization records</li><li>4. Medical records</li><li>5. Food allergy information</li><li>6. Assessment instruments</li><li>7. Academic achievement record (transcript)</li><li>8. Enrollment records</li></ol>	
SECTION II	Access, Disclosure, and Amendment	pages 5–17
	<ol style="list-style-type: none"><li>1. Access to education records</li><li>2. Information collection</li><li>3. Subpoenaed and sex offender records</li><li>4. Request procedure</li><li>5. Destruction of requested records</li><li>6. De-identified records, authenticating requestors’ identities</li><li>7. Transfer by third parties to other persons</li><li>8. Record of access to student records</li><li>9. Right to amend records</li><li>10. Fees for copies</li><li>11. Records of students with disabilities</li><li>12. Annual notification of rights</li></ol>	
SECTION III	Directory Information	pages 17–20
	<ol style="list-style-type: none"><li>1. Definition and disclosure of directory information</li><li>2. Designation of directory information</li><li>3. Annual notice, contents</li><li>4. Student recruiting information, parental consent to release</li></ol>	
SECTION IV	Videotapes and Recordings	pages 20–21
	<ol style="list-style-type: none"><li>1. Parental consent</li><li>2. Exceptions to consent</li></ol>	
SECTION V	Information from Law Enforcement	pages 21–23
	<ol style="list-style-type: none"><li>1. Criminal records</li><li>2. Duty to flag records of missing children</li></ol>	

**SECTION I: EDUCATION RECORDS**

'EDUCATION  
RECORDS' DEFINED

For the purposes of this policy, the term "education records" means those records, files, documents, and other materials that contain information directly related to a student and are maintained by an education agency or institution or by a person acting for such agency or institution.

The term "education records" does not include:

1. Records that are created or received by the District after an individual is no longer a student in attendance and that are not directly related to the individual's attendance as a student.
2. Records made by District personnel that are kept in the sole possession of the maker, are used only as a personal memory aid, and are not accessible or revealed to anyone other than a temporary substitute for the maker of the record.
3. Records maintained by a law enforcement unit of the District that were created by that law enforcement unit for the purpose of law enforcement.
4. Records on a student who is 18 years of age or older, or who is attending an institution of postsecondary education, that are:
  - a. Made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in his or her professional capacity or assisting in a paraprofessional capacity;
  - b. Made, maintained, or used only in connection with treatment of the student; and
  - c. Disclosed only to individuals providing the treatment. For the purpose of this definition, "treatment" does not include remedial educational activities or activities that are part of the program of instruction at the agency or institution.
5. Grades on peer-graded papers before they are collected and recorded by a teacher.

*20 U.S.C. 1232g; 34 C.F.R. 99.3*

SCREENING  
RECORDS

The principal of each school shall maintain records of screening for special senses and communication disorders, spinal screening, and assessment for type 2 diabetes for each student in the school. Records shall be open for inspection by the state or local health department. The Texas-Mexico Border Health Coordination Office

STUDENT RECORDS

FL  
(LEGAL)

may, directly or through local health departments, enter a school and inspect records relating to assessment for type 2 diabetes. Individual screening records may be transferred among schools in accordance with provisions below concerning ACCESS BY OTHER PERSONS. 20 U.S.C. 1232g; Health and Safety Code 36.006, 37.003, 95.004; 25 TAC 37.148(o) [See FFAA]

IMMUNIZATION RECORDS

The District shall maintain an individual immunization record during the period of attendance for each student admitted. The records shall be open for inspection at all reasonable times by the Texas Education Agency or by representatives of local health departments or the Texas Department of State Health Services. The District shall cooperate with other districts in transferring students' immunization records between other schools. Specific approval from students, parents, or guardians is not required prior to making such record transfers. Education Code 38.002 [See FFAB]

MEDICAL RECORDS

The parent or guardian of a student is entitled to access to the student's medical records maintained by the District. On request of a student's parent or guardian, the District shall provide a copy of the student's medical records to the parent or guardian. The District may not impose a charge that exceeds the amount authorized by Section 552.261 of the Government Code [see GBAA]. Education Code 38.0095

PRIVACY RULE FOR NON-EDUCATION RECORDS'

To the extent the District is a covered entity under the Health Insurance Portability and Accountability Act (HIPAA), the District must comply with the Privacy Rule, 45 C.F.R. Part 164, with respect to protected health information that is not an education record. 45 C.F.R. 160.103, 164.501 [See CRD]

FOOD ALLERGY INFORMATION

Information regarding a child's food allergy, regardless of how it is received by the school or District, shall be retained in the child's student records but may not be placed in the health record maintained for the child by the District.

EXCEPTIONS

If the school receives documentation of a food allergy from a physician, that documentation shall be placed in the health record maintained for the child by the District.

A registered nurse may enter appropriate notes about a child's possible food allergy in the health record maintained for the child by the District, including a notation that the child's student records indicate that a parent has notified the District of the child's possible food allergy.

Education Code 25.0022(d)-(f)

STUDENT RECORDS

FL  
(LEGAL)

ASSESSMENT  
INSTRUMENTS

The results of individual student performance on basic skills assessment instruments or other achievement tests administered by the District are confidential and may be made available only to the student, the student's parent or guardian, and to the school personnel directly involved with the student's educational program. However, overall student performance data shall be aggregated by ethnicity, sex, grade level, subject area, campus, and District, and made available to the public, with appropriate interpretations, at regularly scheduled Board meetings. The information may not contain the names of individual students or teachers. *Education Code 39.030(b)* [See EKB]

ACADEMIC  
ACHIEVEMENT  
RECORD (GRADES  
9-12)

Following guidelines developed by the Commissioner, the District shall use an academic achievement record (transcript) form that includes student demographics, school data, student data, and the record of courses and credits earned. The academic achievement record (transcript) shall serve as the academic record for each student and shall be maintained permanently by the District. Copies of the record shall be made available to students transferring to another district. The District shall respond promptly to all requests for student records from receiving districts. *19 TAC 74.5(b)* [See EI]

ENROLLMENT  
RECORDS

If a parent or other person with legal control of a child enrolls the child in a District school, the parent or other person, or the school district in which the child most recently attended school, shall furnish to the District all of the following:

1. The child's birth certificate, or another document suitable as proof of the child's identity as defined by the Commissioner in the *Student Attendance Accounting Handbook*.
2. A copy of the child's records from the school the child most recently attended if he or she was previously enrolled in a school in Texas or in another state.

*Education Code 25.002(a)*

The District must furnish information under items 1 and 2 not later than the tenth working day after the date the District receives a request for the information.

If a parent or other person with legal control of a child under a court order requests that the District transfer a child's student records, the district to which the request is made shall notify the parent or other person as soon as practicable that the parent or other person may request and receive an unofficial copy of the records for delivery in person to a school in another district.

*Education Code 25.002(a-1)* [See FD]

**SECTION II: ACCESS, DISCLOSURE, AND AMENDMENT**

ACCESS TO  
EDUCATION RECORDS

DEFINITIONS

'ATTENDANCE'

"Attendance" includes, but is not limited to:

1. Attendance in person or by paper correspondence, videoconference, satellite, Internet, or other electronic information and telecommunications technologies for students who are not physically present in the classroom; and
2. The period during which a person is working under a work-study program.

'DISCLOSURE'

"Disclosure" means to permit access to or the release, transfer, or other communication of personally identifiable information contained in education records by any means, including oral, written, or electronic means, to any party except the party identified as the party that provided or created the record.

'PARENT'

"Parent" includes a natural parent, a guardian, or an individual acting as a parent in the absence of a parent or guardian.

'PERSONALLY  
IDENTIFIABLE  
INFORMATION'

"Personally identifiable information" includes, but is not limited to:

1. The student's name;
2. The name of the student's parent or other family members;
3. The address of the student or student's family;
4. A personal identifier, such as the student's biometric record, defined as a record of one or more measurable biological or behavioral characteristics that can be used for automated recognition of an individual (e.g., fingerprints, retina and iris patterns, voiceprints, DNA sequence, facial characteristics, and handwriting); social security number; or student number;
5. Other indirect identifiers, such as the student's date of birth, place of birth, and mother's maiden name;
6. Other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty; or
7. Information requested by a person who the District reasonably believes knows the identity of the student to whom the education record relates.

'RECORD'

"Record" means any information recorded in any way, including, but not limited to, handwriting, print, computer media, video or audio tape, film, microfilm, and microfiche.

STUDENT RECORDS

FL  
(LEGAL)

'AUTHORIZED  
REPRESENTATIVE'

"Authorized representative" means any entity or individual designated by a state or local educational authority or an agency headed by an official listed in 34 C.F.R. 99.31(a)(3) to conduct—with respect to federal- or state-supported education programs—any audit, evaluation, or any compliance or enforcement activity in connection with federal legal requirements that relate to these programs.

'EDUCATION  
PROGRAM'

"Education program" means any program that is principally engaged in the provision of education, including, but not limited to, early childhood education, elementary and secondary education, postsecondary education, special education, job training, career and technical education, and adult education, and any program that is administered by an educational agency or institution.

*34 C.F.R. 99.3*

'SIGNED AND  
DATED WRITTEN  
CONSENT'

"Signed and dated written consent" may include a record and signature in electronic form that:

1. Identifies and authenticates a particular person as the source of the electronic consent; and
2. Indicates such person's approval of the information contained in the electronic consent.

*34 C.F.R. 99.30(d)*

ACCESS BY  
PARENTS

Access to the education records of a student who is or has been in attendance at a school in the District shall be granted to the parent of the student who is a minor or who is a dependent for tax purposes. *34 C.F.R. 99.10, .31(a)(8)*

The District shall presume that a parent has authority to inspect and review the student's records unless it has been provided with evidence that there is a court order, state statute, or legally binding document that specifically revokes these rights. A court may order the custodian of records to delete all references in a child's records to the place of residence of either party appointed as conservator before their release to another party appointed as conservator.

*34 C.F.R. 99.4; Family Code 153.012, .073*

A parent is entitled to access to all written records of the District concerning the parent's child, including attendance records, test scores, grades, disciplinary records, counseling records, psychological records, applications for admission, health and immunization information, teacher and school counselor evaluations, and reports of behavioral patterns. *Education Code 26.004*

STUDENT RECORDS

FL  
(LEGAL)

ACCESS BY  
STUDENT

Whenever a student has attained 18 years of age or is attending an institution of postsecondary education, the rights accorded to, and consent required of, parents transfer from the parents to the student.

Nothing in this section prevents the District from disclosing education records, or personally identifiable information from education records, to a parent without prior written consent of an eligible student if the disclosure meets the conditions in 34 C.F.R. 99.31(a), including if the student is a dependent for tax purposes or in the case of a health or safety emergency.

*34 C.F.R. 99.5*

If material in the education record of a student includes information on another student, only the portion of the material relating to the student whose records were requested may be inspected and reviewed. *34 C.F.R. 99.12(a)*

ACCESS BY OTHER  
PERSONS

Personally identifiable information in education records shall not be released without the written consent of the student's parents, except to the following:

SCHOOL  
OFFICIALS

1. School officials, including teachers, who have legitimate educational interests. An administrator, nurse, or teacher is entitled to access to a student's medical records maintained by the District for reasons determined in District policy.

A contractor, consultant, volunteer, or other party to whom the District has outsourced institutional services or functions may be considered a school official under this paragraph provided that the outside party:

- a. Performs an institutional service or function for which the District would otherwise use employees;
- b. Is under the direct control of the District with respect to the use and maintenance of education records; and
- c. Is subject to the requirements of 34 C.F.R. 99.33(a) governing the use and redisclosure of personally identifiable information from education records.

The District must use reasonable methods to ensure that school officials obtain access to only those education records in which they have legitimate educational interests. A district that does not use physical or technological access controls must ensure that its administrative policy for controlling access to education records is effective and that it remains in

STUDENT RECORDS

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(LEGAL)

compliance with the legitimate educational interest requirement.

*34 C.F.R. 99.31, .36; Education Code 38.009*

OFFICIALS OF  
OTHER SCHOOLS

2. Officials of other schools or school systems in which the student seeks or intends to enroll, or where the student is already enrolled so long as the disclosure is for purposes related to the student's enrollment or transfer, provided that the District either:
  - a. Includes in its policies a statement that notifies the parent or student that it forwards education records on request of the other school to such officials; or
  - b. Makes a reasonable attempt to notify the parent (unless the record transfer is initiated by the parent).

In either case, the District shall furnish a copy of the transferred records to the parent if requested and shall give the parent an opportunity for a hearing to challenge the content of the record.

*34 C.F.R. 99.34*

AUTHORIZED  
GOVERNMENTAL  
REPRESENTATIVES

3. Authorized representatives of the officials or agencies headed by the Comptroller General of the United States, the Attorney General of the United States, the Secretary of Education, or state and local educational authorities who require access to student or other records necessary in connection with the audit and evaluation of federal- or state-supported education programs or in connection with the enforcement of or compliance with federal legal requirements that relate to such programs. *34 C.F.R. 99.35*

The District may not refuse to report information concerning a student holding an F, J, or M visa on the basis of the Family Educational Rights and Privacy Act (FERPA) and any regulation implementing FERPA. The District is authorized and required to report information that would ordinarily be protected by FERPA only to the extent required by 8 U.S.C. 1372, 8 C.F.R. 214.3, or any corresponding regulation. *8 U.S.C. 1372(c)(2); 8 C.F.R. 214.1(h)*

FINANCIAL AID  
PERSONNEL

4. Personnel involved with a student's application for, or receipt of, financial aid.

JUVENILE  
JUSTICE  
OFFICIALS

5. State and local officials to whom such information is specifically allowed to be reported or disclosed by state statute if:

- a. The allowed reporting or disclosure concerns the juvenile justice system and its ability to effectively serve, prior to adjudication, the student whose records are released; and
- b. The officials and authorities to whom such information is disclosed certify in writing to the District that the information will not be disclosed to any other party except as provided under state law without the prior written consent of the parent of the student.

The Superintendent or the Superintendent's designee shall disclose information contained in a student's educational records to a juvenile service provider as required by Family Code 58.0051 [see GRAC].

*Education Code 37.084(a)*

ORGANIZATIONS  
CONDUCTING  
STUDIES

6. Organizations conducting studies for, or on behalf of, the District for the purpose of developing, validating, or administering predictive tests, administering student aid programs, and improving instruction. Such studies must be conducted so that personal identification of students and their parents will not be revealed to persons other than authorized personnel of the organizations conducting the studies who have legitimate interests in the information. Such information must be destroyed when no longer needed for the original purposes of the studies.

The District must enter into a written agreement with the organization that:

- a. Specifies the purpose, scope, and duration of the study or studies and the information to be disclosed;
- b. Requires the organization to use personally identifiable information from education records only to meet the purpose or purposes of the study as stated in the written agreement;
- c. Requires the organization to conduct the study in a manner that does not permit personal identification of parents and students, as defined in this part, by anyone other than representatives of the organization with legitimate interests; and
- d. Requires the organization to destroy all personally identifiable information when the information is no longer needed for the purposes for which the study was

conducted and specifies the time period in which the information must be destroyed.

A district that enters into an agreement with an organization conducting a study may redisclose personally identifiable information from education records on behalf of educational agencies and institutions that disclosed the information to the District in accordance with the requirements of 34 C.F.R. 99.33(b).

The District is not required to initiate a study or agree with or endorse the conclusions or results of the study.

ACCREDITING  
ORGANIZATIONS

7. Accrediting organizations that require the information for purposes of accreditation.

HEALTH OR  
SAFETY  
EMERGENCY

8. Appropriate persons, including the student's parents, who, in an emergency, must have such information in order to protect the health or safety of the student or other person.

In making a determination, the District may take into account the totality of the circumstances pertaining to a threat to the health or safety of a student or other individuals. If the District determines that there is an articulable and significant threat to the health or safety of a student or other individuals, it may disclose information from education records to any person whose knowledge of the information is necessary to protect the health or safety of the student or other individuals. If, based on the information available at the time of the determination, there is a rational basis for the determination, the United States Department of Education will not substitute its judgment for that of the District in evaluating the circumstances and making its determination.

*34 C.F.R. 99.36*

SECRETARY OF  
AGRICULTURE

9. The Secretary of Agriculture, or authorized representative from the Food and Nutrition Service, for the purposes of conducting program monitoring, evaluations, and performance measurements of districts receiving funding or providing benefits of programs authorized under the National School Lunch Act or the Child Nutrition Act. *20 U.S.C. 1232g(b)(1)(K)*

STATE OR LOCAL  
CHILD WELFARE  
AGENCY

10. An agency caseworker or other representative of a state or local child welfare agency who has the right to access a student's case plan when the agency is legally responsible, in accordance with state law, for the care and protection of the student. Records of the student shall not be disclosed by the agency, except to an individual or entity engaged in addressing the student's education needs and authorized by the

agency to receive the disclosure. Any subsequent disclosure must be consistent with state laws applicable to protecting the confidentiality of a student's education records. *20 U.S.C. 1232g(b)(1)(L)*

DIRECTORY  
INFORMATION

11. Any person requesting directory information after the District has given public notice of that definition. *34 C.F.R. 99.37*

*20 U.S.C. 1232g(b); 34 C.F.R. 99.31*

WRITTEN  
CONSENT

The parent shall provide a signed and dated written consent before the District discloses personally identifiable information from a student's education records to any individual, agency, or organization other than the parent, the student, or those listed above. Such consent shall specify records to be released, the reason for such release, and to whom the records are to be released. *34 C.F.R. 99.30*

INFORMATION  
COLLECTION

U.S. DOE FUNDED  
SURVEYS

No student shall be required, as part of any program funded in whole or in part by the U.S. Department of Education (DOE), to submit to a survey, analysis, or evaluation that reveals information concerning the following topics without the prior consent of the student (if the student is an adult or emancipated minor), or, in the case of an unemancipated minor, without the prior written consent of the parent:

1. Political affiliations or beliefs of the student or the student's parents.
2. Mental and psychological problems of the student or the student's family.
3. Sex behavior and attitudes.
4. Illegal, anti-social, self-incriminating, and demeaning behavior.
5. Critical appraisals of other individuals with whom students have close family relationships.
6. Legally recognized privileged or analogous relationships, such as those of lawyers, physicians, and ministers.
7. Religious practices, affiliations, or beliefs of the student or student's parent.
8. Income, other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such program.

*20 U.S.C. 1232h(b)*

STUDENT RECORDS

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(LEGAL)

INFORMATION COLLECTION FUNDED BY OTHER SOURCES	Except as provided by 20 U.S.C. 1232h(a) or (b), as a condition of receiving funds from programs funded in whole or in part by the U.S. DOE, the District shall develop and adopt policies, in consultation with parents, pursuant to 20 U.S.C. 1232h(c)(1), and provide for parent notification in accordance with 20 U.S.C. 1232h(c)(2). <i>20 U.S.C. 1232h(c)(1)–(4)</i> [See EF]
SUBPOENAED RECORDS	The District shall release student records to an entity or persons designated in a subpoena. The District shall not disclose to any person the existence or contents of the subpoena if a court orders the District to refrain from such disclosure. Unless the court or other issuing agency orders the District to refrain from such disclosure or the order is an ex parte court order obtained by the United States Attorney General (or designee not lower than an Assistant Attorney General) concerning investigations or prosecutions of an offense listed in 18 U.S.C. 2332b(g)(5)(B) or an act of domestic or international terrorism as defined in 18 U.S.C. 2331, the District shall make a reasonable effort to notify the parents and the student of all such subpoenas in advance of compliance, except when a parent is a party to a court proceeding involving child abuse and neglect or dependency matters, and the order is issued in the context of that proceeding. <i>20 U.S.C. 1232g(b)(1)(J), (b)(2)(B); 34 C.F.R. 99.31(a)(9)</i>
SEX OFFENDERS	The District may disclose personally identifiable information without consent if the disclosure concerns sex offenders and other individuals required to register under section 170101 of the Violent Crime Control and Law Enforcement Act of 1994, 42 U.S.C. 14071, and the information was provided to the District under 42 U.S.C. 14071 and applicable federal guidelines. <i>34 C.F.R. 99.31(a)(16)</i>
REQUEST PROCEDURE	Upon request of a properly qualified individual, access to a student's education record shall be granted within a reasonable period of time, not to exceed 45 days. The District shall respond to reasonable requests for explanations and interpretations of the records. <i>34 C.F.R. 99.10</i>
DESTRUCTION OF RECORDS	The District shall not destroy any education records if there is an outstanding request to inspect and review the records. <i>34 C.F.R. 99.10(e)</i>
DE-IDENTIFIED RECORDS	The District, or a party that has received education records or information from education records, may release the records or information without the parent's written consent after the removal of all personally identifiable information provided that the District or other party has made a reasonable determination that a student's identity is not personally identifiable, whether through single or multiple releases, and taking into account other reasonably available information.

STUDENT RECORDS

FL  
(LEGAL)

EDUCATION  
RESEARCH

The District, or a party that has received education records or information from education records, may release de-identified student level data from education records for the purpose of education research by attaching a code to each record that may allow the recipient to match information received from the same source, provided that:

1. The District or other party that releases de-identified data under this section does not disclose any information about how it generates and assigns a record code, or that would allow a recipient to identify a student based on a record code;
2. The record code is used for no purpose other than identifying a de-identified record for purposes of education research and cannot be used to ascertain personally identifiable information about a student; and
3. The record code is not based on a student's social security number or other personal information.

AUTHENTICATING  
REQUESTORS'  
IDENTITIES

The District must use reasonable methods to identify and authenticate the identity of parents, students, school officials, and any other parties to whom the District discloses personally identifiable information from education records.

*34 C.F.R. 99.31(b)–(c)*

TRANSFER NOT  
PERMITTED

Personal information from student education records shall be transferred to a third party only on the condition that such party will not permit any other party to have access to such information without the written consent of the student's parent. If a third party permits access to information in violation of this policy, the District shall not permit access to information from education records to that third party for a period of not less than five years. *20 U.S.C. 1232g(b)(4)(B); 34 C.F.R. 99.33(a)(1)*

The District shall inform a party to whom a disclosure is made of the requirements of 34 C.F.R. 99.33, unless the disclosure is made pursuant to a court order, lawfully issued subpoena, or litigation; the disclosed information is directory information; the disclosure concerns sex offenders; or the disclosure is made to a parent of a student who is not an eligible student or to a student. *34 C.F.R. 99.33(c)–(d)*

The District may disclose personally identifiable information with the understanding that the party receiving the information may make further disclosures of the information on behalf of the District if:

STUDENT RECORDS

FL  
(LEGAL)

1. The disclosures meet the requirements of 34 C.F.R. 99.31; and
2. The District has complied with the requirements of 34 C.F.R. 99.32(b) regarding the record of disclosure; or a state or local educational authority or federal official or agency listed requesting information through a subpoena or ex parte order has complied with the requirements of 34 C.F.R. 99.32(b)(2).

*34 C.F.R. 99.33(b)*

RECORD OF ACCESS  
TO STUDENT  
RECORDS

Each school shall maintain a record, kept with the education record of each student that indicates all individuals, agencies, or organizations that have requested or obtained access to a student's education records, as well as the names of state and local educational authorities and federal officials and agencies listed in 34 C.F.R. 99.31(a)(3) that may make further disclosures of personally identifiable information from the student's education records without consent. The District must obtain a copy of the record of further disclosures maintained by the named authorities, officials, and agencies under 34 C.F.R. 99.32(b)(2) and make it available in response to a parent's request to review the record.

The District must record the following information when it discloses personally identifiable information from education records under the health or safety emergency exception [see HEALTH OR SAFETY EMERGENCY, above]:

1. The articulable and significant threat to the health or safety of a student or other individuals that formed the basis for the disclosure; and
2. The parties to whom the District disclosed the information.

*34 C.F.R. 99.32*

The records shall include at least the name of the person or agency that made the request and the legitimate interest the person or agency had in the information. The record will be maintained as long as the District maintains the student's education record. The record of access shall be available only to parents, school officials responsible for custody of the records, and those state, local, and federal officials authorized to audit the operation of the system.

*20 U.S.C. 1232g(b)(4)(A)*

The record shall not include requests for access by, or access granted to, parents of the student or officials of the District, requests accompanied by prior written consent of the parent, requests for directory information, or a party seeking or receiving

records in accordance with a subpoena or ex parte order.  
*34 C.F.R. 99.32(d)*

RIGHT TO AMEND  
RECORDS

The parent of a student whose records are covered by this policy may ask the District to amend the student's record if the parent believes it contains information that is inaccurate, misleading, or in violation of the student's right of privacy or other rights. If the District decides not to amend the education records requested, it shall inform the parent of its decision and his or her right to a hearing to challenge the content of the student's education records.

If the District decides to amend the records as a result of the hearing, it shall inform the parent in writing. If, as a result of the hearing, the District decides not to amend the records, it shall inform the parent of the right to place a statement in the records commenting on the contested information and/or stating why the parent disagrees with the decision of the District. Any explanation shall be maintained with the contested part of the record for as long as the record is maintained and shall be disclosed whenever the contested portion of the record is disclosed.

*34 C.F.R. 99.20-.21*

FEES FOR COPIES

No fee shall be charged to search for or to retrieve the education records of a student. A fee may be charged for copies of education records that are made for the parents or students under this policy provided that the fee does not effectively prevent them from exercising their right to inspect and review those records. Hardship cases shall be dealt with on an individual basis. *20 U.S.C. 1232g; 34 C.F.R. 99.11; Education Code 26.012*

RECORDS OF  
STUDENTS WITH  
DISABILITIES

The District shall permit parents to inspect and review education records collected, maintained, or used for purposes of identifying, evaluating, placing, or educating students with disabilities.  
*34 C.F.R. 300.613(a)*

ACCESS RIGHTS

In addition to policies applicable to all student records, the following guidelines shall apply when parents of a student with disabilities request to review or inspect District records relating to the education of their child:

1. Parents may request that a representative inspect and review the records. *34 C.F.R. 300.613(b)(3)*
2. The District shall comply with a request without unnecessary delay and before any meeting regarding an individualized education program (IEP) or hearing relating to the identification, evaluation, or placement of the child, and in no case longer than 45 days after the request. *34 C.F.R. 300.613(a)*

STUDENT RECORDS

FL  
(LEGAL)

3. The District shall keep a record of persons obtaining access to these student records (except access by parents and authorized employees), including name, date of access, and the purpose for which the person is authorized to use the records. *34 C.F.R. 300.614*

LIST OF TYPES AND LOCATIONS OF INFORMATION

The District shall provide parents on request a list of types and locations of education records. *34 C.F.R. 300.616*

PARENTAL CONSENT

Parental consent must be obtained before personally identifiable information is used for any purpose other than meeting a requirement under the Individuals with Disabilities Education Act or disclosed to anyone other than officials of agencies collecting or using this information. The District may not release information from these records without parental consent except as provided in FERPA. *34 C.F.R. 300.622*

CONFIDENTIALITY

The District shall protect the confidentiality of personally identifiable information in collection, storage, disclosure, and destruction of records. One official in the District shall assume responsibility for ensuring confidentiality of personally identifiable information. All persons collecting or using this information shall receive training or instruction concerning the legal requirements involved in handling these records. The District shall maintain for public inspection a current listing of the names and positions of employees who may have access to this information. *34 C.F.R. 300.623*

DESTRUCTION OF INFORMATION

The District shall inform parents when personally identifiable information collected, maintained, or used to provide special education and related services is no longer needed to provide educational services to the student. Such information shall be destroyed at the request of the parents.

A permanent record of the student's name, address, phone number, grades, attendance record, classes attended, grade level completed, and year completed may be maintained without time limitation.

*34 C.F.R. 300.624*

ANNUAL NOTIFICATION OF RIGHTS

The District shall give parents of students in attendance and eligible students in attendance annual notification of their rights under FERPA.

The notice must inform parents or eligible students that they have the right to:

1. Inspect and review the student's education records;

2. Seek amendment of the student's education records that the parent or eligible student believes to be inaccurate, misleading, or otherwise in violation of the student's privacy rights;
3. Consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that the Act and 34 C.F.R. 99.31 authorize disclosure without consent; and
4. File with the United States Department of Education a complaint under 34 C.F.R. 99.63 and 99.64 concerning alleged failures by the District to comply with the requirements of the Act and 34 C.F.R. part 99.

The notice must include all of the following:

1. The procedure for exercising the right to inspect and review education records.
2. The procedure for requesting amendment of records under 34 C.F.R. 99.20.
3. If the District has a policy of disclosing education records under 34 C.F.R. 99.31(a)(1), a specification of criteria for determining who constitutes a school official and what constitutes a legitimate educational interest.

The District may provide this notice by any means that are reasonably likely to inform the parents or eligible students of their rights.

The District shall effectively notify parents who are disabled and parents of students who have a primary or home language other than English.

*20 U.S.C. 1232g(e); 34 C.F.R. 99.7*

### **SECTION III: DIRECTORY INFORMATION**

DIRECTORY  
INFORMATION  
DEFINITION

"Directory information" means information contained in an education record of a student that would not generally be considered harmful or an invasion of privacy if disclosed. Directory information includes the student's name, address, telephone listing, electronic mail address, photograph, date and place of birth, dates of attendance, grade level, enrollment status, participation in officially recognized activities and sports, weight and height of members of athletic teams, honors and awards received, and the most recent educational agency or institution attended. "Directory information" does not include a student's:

1. Social security number; or
2. Student identification (ID) number, unless:

STUDENT RECORDS

FL  
(LEGAL)

- a. The student ID number, user ID number, or other unique personal identifier used by a student for purposes of accessing or communicating in electronic systems cannot be used to gain access to education records except when used in conjunction with one or more factors that authenticate the user's identity, such as a personal identification number (PIN), password, or other factor known or possessed only by the authorized user; or
- b. The student ID number or other unique personal identifier that is displayed on a student ID badge cannot be used to gain access to education records except when used in conjunction with one or more factors that authenticate the user's identity, such as a PIN, password, or other factor known or possessed only by the authorized user.

DISCLOSURE OF  
DIRECTORY  
INFORMATION

The District may release directory information if it has given public notice of:

- 1. The types of personally identifiable information that it has designated as directory information.
- 2. The right of the parent to refuse to permit the District to designate any or all of that information about the student as directory information.
- 3. The period of time within which the parent must notify the District in writing that he or she does not want any or all of those types of information about the student designated as directory information.

IN CLASS

A parent or eligible student may not use the right of refusal to opt out of directory information disclosures to prevent the District from disclosing or requiring a student to disclose the student's name, identifier, or institutional e-mail address in a class in which the student is enrolled.

FORMER  
STUDENTS

The District may disclose directory information about former students without satisfying the public notice conditions above. However, the District must continue to honor any valid request to opt out of the disclosure of directory information made while a student was in attendance unless the student rescinds the opt-out request.

CONFIRMATION  
OF IDENTITY OR  
RECORDS

The District may not disclose or confirm directory information without meeting the written consent requirements in 34 C.F.R. 99.30 if a student's social security number or other non-directory information is used alone or combined with other data elements to identify or help identify the student or the student's records.

*34 C.F.R. 99.3, .37*

STUDENT RECORDS

FL  
(LEGAL)

DESIGNATION OF  
DIRECTORY  
INFORMATION

The District may designate as directory information any or all information defined as directory information by FERPA. Directory information under that Act that is not designated by the District as directory information for that District is excepted from disclosure by the District under Government Code Chapter 552. [See GBA]

Directory information consented to by a parent for use only for a limited school-sponsored purpose, such as for a student directory, student yearbook, or District publication, if any such purpose has been designated by the District, remains otherwise confidential and may not be released under Government Code Chapter 552.

ANNUAL NOTICE

The District shall provide the following to the parent of each District student, at the beginning of each school year or on enrollment of the student after the beginning of the school year:

1. A written explanation of the provisions of FERPA regarding the release of directory information about the student; and
2. Written notice of the right of the parent to object to the release of directory information about the student under FERPA.

CONTENTS OF  
NOTICE

The notice must contain:

1. The following statement in boldface type that is 14-point or larger:

“Certain information about District students is considered directory information and will be released to anyone who follows the procedures for requesting the information unless the parent or guardian objects to the release of the directory information about this student. If you do not want [insert name of District] to disclose directory information from your child’s education records without your prior written consent, you must notify the District in writing by [insert date]. [Insert name of District] has designated the following information as directory information: [Here the District must include any directory information it chooses to designate as directory information for the District, such as a student’s name, address, telephone listing, electronic mail address, photograph, degrees, honors, and awards received, date and place of birth, major field of study, dates of attendance, grade level, most recent education institution attended, participation in officially recognized activities and sports, and the weight and height of members of athletic teams.]”;
2. A form, such as a check-off list or similar mechanism, that:
  - a. Immediately follows, on the same page or the next page, the required statement; and

- b. Allows a parent to record:
  - (1) The parent's objection to the release of all directory information or one or more specific categories of directory information if District policy permits the parent to object to one or more specific categories of directory information;
  - (2) The parent's objection to the release of a secondary student's name, address, and telephone number to a military recruiter or institution of higher education; and
  - (3) The parent's consent to the release of one or more specific categories of directory information for a limited school-sponsored purpose if such purpose has been designated by the District and is specifically identified, such as for a student directory, student yearbook, or District publication; and
- 3. A statement that federal law requires districts receiving assistance under the Elementary and Secondary Education Act of 1965 to provide a military recruiter or an institution of higher education, on request, with the name, address, or telephone number of a secondary student unless the parent has advised the District that the parent does not want the student's information disclosed without the parent's prior written consent.

*Education Code 26.013*

STUDENT  
RECRUITING  
INFORMATION

Notwithstanding the DIRECTORY INFORMATION provisions above, each district receiving assistance under the Elementary and Secondary Education Act of 1965 (ESEA) shall provide, on a request made by military recruiters or an institution of higher education, access to secondary school students' names, addresses, and telephone listings.

CONSENT TO  
RELEASE

A secondary school student or the parent of the student may request that the student's name, address, and telephone listing described above not be released without prior written parental consent, and the District shall notify parents of the option to make a request and shall comply with any request.

*20 U.S.C. 7908*

**SECTION IV: VIDEOTAPES AND RECORDINGS**

VIDEOTAPES AND  
RECORDINGS

A District employee must obtain the written consent of a child's parent before the employee may make or authorize the making of a

videotape of a child or record or authorize the recording of a child's voice.

EXCEPTIONS

A District employee is not required to obtain the consent of a child's parent before the employee may make a videotape of a child or authorize the recording of a child's voice if the videotape or voice recording is to be used only for:

1. The purposes of safety, including the maintenance of order and discipline in common areas of the school or on school buses;
2. A purpose related to a cocurricular or extracurricular activity;
3. A purpose related to regular classroom instruction; or
4. Media coverage of the school.

*Education Code 26.009 [See EHA, FM, and FO]*

**SECTION V: INFORMATION FROM LAW ENFORCEMENT**

INFORMATION FROM  
LAW ENFORCEMENT

ORAL NOTICE OF  
ARREST OR  
REFERRAL

Upon receipt of oral notice from the head of a law enforcement agency or designee that the law enforcement agency has arrested a student or referred a student to the juvenile board for a specified offense [see GRAA], the Superintendent shall immediately notify all instructional and support personnel who have responsibility for supervising the student. All personnel shall keep the information received confidential.

WRITTEN NOTICE  
OF ARREST OR  
REFERRAL

Upon subsequent receipt of confidential, written notice of the arrest or referral, the Superintendent or designee shall send the information in the confidential notice to a District employee having direct supervisory responsibility over the student.

ORAL NOTICE OF  
CONVICTION OR  
ADJUDICATION

Upon receipt of oral notice from a prosecuting attorney of a student's conviction, deferred prosecution, or adjudication of a specified offense, including a statement as to whether the student is required to register as a sex offender, the Superintendent shall, within 24 hours of receiving the notice, or before the next school day, whichever is earlier, notify all instructional and support personnel who have regular contact with the student.

NOTICE OF  
TRANSFER OR  
REENROLLMENT

Upon receipt of notice from a parole, probation, or community supervision office having jurisdiction over a student that a student has transferred or reenrolled, the Superintendent of the District to which the student transfers or returns shall, within 24 hours of receiving the notice, or before the next school day, whichever is earlier, notify all instructional and support personnel who have regular contact with the student.

STUDENT RECORDS

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(LEGAL)

A person who receives information described above shall not disclose it except as specifically authorized by Code of Criminal Procedure 15.27.

CONTENTS OF  
NOTICE

Required oral or written notice must include all pertinent details of the offense or conduct, including details of any:

1. Assaultive behavior or other violence;
2. Weapons used in the commission of the offense or conduct;  
or
3. Weapons possessed during the commission of the offense or conduct.

*Code of Criminal Procedure 15.27(a)–(c), (k)*

Information received by the District under this provision shall not be attached to the permanent academic file of the student who is the subject of the report. The District shall destroy the information at the end of the academic year in which the report was filed. *Education Code 37.017*

DUTY TO FLAG  
RECORDS

Upon receipt of notification from a law enforcement agency or the missing children and missing persons information clearinghouse that a child under 11 years of age who attended or who is enrolled in the school is missing, the school shall flag the child's records and maintain the records in its possession so that on receipt of a request regarding the child, the school will be able to notify law enforcement or the missing children and missing persons information clearinghouse that a request for a flagged record has been made.

REQUEST IN  
PERSON

When a request for a flagged record is made in person, the school may not advise the requesting party that the request concerns a missing child and shall:

1. Require the person requesting the flagged record to complete a form stating the person's name, address, telephone number, and relationship to the child for whom a request is made, and the name, address, and birth date of the child;
2. Obtain a copy of the requesting party's driver's license or other photographic identification, if possible;
3. If the request is for a birth certificate, inform the requesting party that a copy of a certificate will be sent by mail; and
4. Immediately notify the appropriate law enforcement agency that a request has been made concerning a flagged record and include a physical description of the requesting party, the identity and address of the requesting party, and a copy of the

requesting party's driver's license or other photographic identification.

After providing the information listed above, the school shall mail a copy of the requested record to the requesting party on or after the 21st day after the date of the request.

REQUEST IN  
WRITING

When a request for a flagged record is made in writing, the school may not advise the requesting party that the request concerns a missing child and shall immediately notify the appropriate law enforcement agency that a request has been made concerning a flagged record and provide to the law enforcement agency a copy of the written request. After providing the notification, the school shall mail a copy of the requested record to the requesting party on or after the 21st day after the date of the request.

REMOVAL OF FLAG

On the return of a missing child under 11 years of age, the law enforcement agency shall notify each school that has maintained flagged records for the child that the child is no longer missing. On receipt of this notification, the school shall remove the flag from the records.

A school that has reason to believe that a missing child has been recovered may request confirmation that the missing child has been recovered from the appropriate law enforcement agency or the missing children and missing persons information clearinghouse. If a response is not received after the 45th day after the date of the request for confirmation, the school may remove the flag from the record and shall inform the law enforcement agency or the missing children and missing persons information clearinghouse that the flag has been removed.

*Code of Criminal Procedure 63.020-.022*



STUDENT ACTIVITIES  
TRAVEL

FMG  
(LOCAL)

TRANSPORTATION  
FOR STUDENT  
TRAVEL

Students who participate in school-sponsored trips shall be required to use transportation provided by the District to and from the event, except as otherwise permitted in administrative regulations.

IN-STATE OVERNIGHT  
TRIPS

Any in-state overnight trips taken by student organizations and other student groups shall require approval from the principal.

OUT-OF-STATE TRIPS

Any out-of-state trips taken by student organizations or other student groups shall require approval from the Board.



STUDENT ACTIVITIES  
COMMENCEMENT

FMH  
(LEGAL)

INVOCATIONS /  
BENEDICTIONS

School officials shall not direct the performance of a formal religious exercise at promotional and graduation ceremonies. Lee v. Weisman, 505 U.S. 577 (1992) (addressing prayer by clergy at graduation)

SCHOOL-  
SPONSORED  
SPEECH

The District shall not adopt a policy that establishes an improper majoritarian election on religion and has the purpose and creates the perception of encouraging the delivery of prayer at a series of important school events. The religious liberty protected by the Constitution is abridged when a district affirmatively sponsors the particular religious practice of prayer. Santa Fe Indep. Sch. Dist. v. Doe, 530 U.S. 290 (2000) (addressing school-sponsored, student-led prayer delivered over the public address system at high school football games)

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**Note:** In Jones v. Clear Creek Indep. Sch. Dist., 977 F.2d 963 (5th Cir. 1992), cert. denied, 508 U.S. 967 (1993), the Fifth Circuit Court of Appeals held that a district may permit a graduating senior class, with the advice and counsel of the senior class sponsor, to select student volunteers to deliver nonsectarian, nonproselytizing invocations and benedictions for the purpose of solemnizing graduation ceremonies. Although not expressly overruled, the precedential value of this case has been called into question by the United States Supreme Court's decision in Santa Fe Indep. Sch. Dist. v. Doe, 530 U.S. 290 (2000).

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PRIVATE STUDENT  
SPEECH

The District shall adopt a policy that includes the establishment of a limited public forum for student speakers at all school events at which a student is to publicly speak. *Education Code 25.152* [See FNA(LEGAL) at EXPRESSION OF RELIGIOUS VIEWPOINTS]

EARLY GRADUATES

A parent is entitled to have a child who graduates earlier than the child would normally graduate participate in graduation ceremonies at the time the child graduates, if the child completes each course required for graduation. *Education Code 26.003(a)(3)(C), (4)* [See EIF]

SPECIAL EDUCATION  
STUDENTS

The District shall issue a certificate of attendance to a student who receives special education services and who has completed four years of high school but has not completed the student's individualized education program (IEP). The District shall allow a student who receives a certificate of attendance to participate in a graduation ceremony with students receiving high school diplomas. A student may participate in only one graduation ceremony under this provision. This provision does not preclude a student from receiv-

STUDENT ACTIVITIES  
COMMENCEMENT

FMH  
(LEGAL)

ing a diploma if the student successfully completes an IEP. *Education Code 28.025(f)*

CERTIFICATE OF  
COURSEWORK  
COMPLETION

A student who completes all graduation requirements except for required end-of-course assessment instruments may be issued a certificate of coursework completion. The District may allow a student who receives a certificate of coursework completion to participate in a graduation ceremony with students receiving high school diplomas [see EI(LOCAL)]. *19 TAC 74.5(i); Education Code 28.025(d)*

STUDENT RIGHTS AND RESPONSIBILITIES  
STUDENT AND PARENT COMPLAINTS/GRIEVANCES

FNG  
(LOCAL)

COMPLAINTS

In this policy, the terms “complaint” and “grievance” shall have the same meaning.

OTHER COMPLAINT  
PROCESSES

Student or parent complaints shall be filed in accordance with this policy, except as required by the policies listed below. Some of these policies require appeals to be submitted in accordance with FNG after the relevant complaint process:

1. Complaints alleging discrimination or harassment based on race, color, gender, national origin, disability, or religion shall be submitted in accordance with FFH.
2. Complaints concerning dating violence shall be submitted in accordance with FFH.
3. Complaints concerning retaliation related to discrimination and harassment shall be submitted in accordance with FFH.
4. Complaints concerning bullying or retaliation related to bullying shall be submitted in accordance with FFI.
5. Complaints concerning failure to award credit or a final grade on the basis of attendance shall be submitted in accordance with FEC.
6. Complaints concerning expulsion shall be submitted in accordance with FOD and the Student Code of Conduct.
7. Complaints concerning any final decisions of the gifted and talented selection committee regarding selection for or exit from the gifted program shall be submitted in accordance with EHBB.
8. Complaints concerning identification, evaluation, or educational placement of a student with a disability within the scope of Section 504 shall be submitted in accordance with FB and the procedural safeguards handbook.
9. Complaints concerning identification, evaluation, educational placement, or discipline of a student with a disability within the scope of the Individuals with Disabilities Education Act shall be submitted in accordance with EHBAE, FOF, and the procedural safeguards handbook provided to parents of all students referred to special education.
10. Complaints concerning instructional materials shall be submitted in accordance with EFA.
11. Complaints concerning a commissioned peace officer who is an employee of the District shall be submitted in accordance with CKE.

STUDENT RIGHTS AND RESPONSIBILITIES  
STUDENT AND PARENT COMPLAINTS/GRIEVANCES

FNG  
(LOCAL)

12. Complaints concerning intradistrict transfers or campus assignment shall be submitted in accordance with FDB.
13. Complaints concerning admission, placement, or services provided for a homeless student shall be submitted in accordance with FDC.

NOTICE TO STUDENTS  
AND PARENTS

The District shall inform students and parents of this policy through appropriate District publications.

GUIDING PRINCIPLES  
INFORMAL  
PROCESS

The Board encourages students and parents to discuss their concerns with the appropriate teacher, principal, or other campus administrator who has the authority to address the concerns. Concerns should be expressed as soon as possible to allow early resolution at the lowest possible administrative level.

Informal resolution shall be encouraged but shall not extend any deadlines in this policy, except by mutual written consent.

FORMAL PROCESS

A student or parent may initiate the formal process described below by timely filing a written complaint form.

Even after initiating the formal complaint process, students and parents are encouraged to seek informal resolution of their concerns. A student or parent whose concerns are resolved may withdraw a formal complaint at any time.

The process described in this policy shall not be construed to create new or additional rights beyond those granted by law or Board policy, nor to require a full evidentiary hearing or "mini-trial" at any level.

FREEDOM FROM  
RETALIATION

Neither the Board nor any District employee shall unlawfully retaliate against any student or parent for bringing a concern or complaint.

GENERAL  
PROVISIONS  
FILING

Complaint forms and appeal notices may be filed by hand-delivery, by electronic communication, including e-mail and fax, or by U.S. Mail. Hand-delivered filings shall be timely filed if received by the appropriate administrator or designee by the close of business on the deadline. Filings submitted by electronic communication shall be timely filed if they are received by the close of business on the deadline, as indicated by the date/time shown on the electronic communication. Mail filings shall be timely filed if they are post-marked by U.S. Mail on or before the deadline and received by the appropriate administrator or designated representative no more than three days after the deadline.

SCHEDULING  
CONFERENCES

The District shall make reasonable attempts to schedule conferences at a mutually agreeable time. If a student or parent fails to

STUDENT RIGHTS AND RESPONSIBILITIES  
STUDENT AND PARENT COMPLAINTS/GRIEVANCES

FNG  
(LOCAL)

	appear at a scheduled conference, the District may hold the conference and issue a decision in the student's or parent's absence.
RESPONSE	At Levels One and Two, "response" shall mean a written communication to the student or parent from the appropriate administrator. Responses may be hand-delivered, sent by electronic communication to the student's or parent's e-mail address of record, or sent by U.S. Mail to the student's or parent's mailing address of record. Mailed responses shall be timely if they are postmarked by U.S. Mail on or before the deadline.
DAYS	"Days" shall mean District business days. In calculating time lines under this policy, the day a document is filed is "day zero." The following business day is "day one."
REPRESENTATIVE	"Representative" shall mean any person who or organization that is designated by the student or parent to represent the student or parent in the complaint process. A student may be represented by an adult at any level of the complaint.  The student or parent may designate a representative through written notice to the District at any level of this process. If the student or parent designates a representative with fewer than three days' notice to the District before a scheduled conference or hearing, the District may reschedule the conference or hearing to a later date, if desired, in order to include the District's counsel. The District may be represented by counsel at any level of the process.
CONSOLIDATING COMPLAINTS	Complaints arising out of an event or a series of related events shall be addressed in one complaint. A student or parent shall not file separate or serial complaints arising from any event or series of events that have been or could have been addressed in a previous complaint.
UNTIMELY FILINGS	All time limits shall be strictly followed unless modified by mutual written consent.  If a complaint form or appeal notice is not timely filed, the complaint may be dismissed, on written notice to the student or parent, at any point during the complaint process. The student or parent may appeal the dismissal by seeking review in writing within ten days from the date of the written dismissal notice, starting at the level at which the complaint was dismissed. Such appeal shall be limited to the issue of timeliness.
COSTS INCURRED	Each party shall pay its own costs incurred in the course of the complaint.
COMPLAINT AND APPEAL FORMS	Complaints and appeals under this policy shall be submitted in writing on a form provided by the District.

STUDENT RIGHTS AND RESPONSIBILITIES  
STUDENT AND PARENT COMPLAINTS/GRIEVANCES

FNG  
(LOCAL)

Copies of any documents that support the complaint should be attached to the complaint form. If the student or parent does not have copies of these documents, copies may be presented at the Level One conference. After the Level One conference, no new documents may be submitted by the student or parent unless the student or parent did not know the documents existed before the Level One conference.

A complaint or appeal form that is incomplete in any material aspect may be dismissed but may be refiled with all the required information if the refiling is within the designated time for filing.

LEVEL ONE

Complaint forms must be filed:

1. Within 15 days of the date the student or parent first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance; and
2. With the lowest level administrator who has the authority to remedy the alleged problem.

In most circumstances, students and parents shall file Level One complaints with the campus principal.

If the only administrator who has authority to remedy the alleged problem is the Superintendent or designee, the complaint may begin at Level Two following the procedure, including deadlines, for filing the complaint form at Level One.

If the complaint is not filed with the appropriate administrator, the receiving administrator must note the date and time the complaint form was received and immediately forward the complaint form to the appropriate administrator.

The appropriate administrator shall investigate as necessary and schedule a conference with the student or parent within ten days after receipt of the written complaint. The administrator may set reasonable time limits for the conference.

Absent extenuating circumstances, the administrator shall provide the student or parent a written response within ten days following the conference. The written response shall set forth the basis of the decision. In reaching a decision, the administrator may consider information provided at the Level One conference and any other relevant documents or information the administrator believes will help resolve the complaint.

LEVEL TWO

If the student or parent did not receive the relief requested at Level One or if the time for a response has expired, the student or parent

STUDENT RIGHTS AND RESPONSIBILITIES  
STUDENT AND PARENT COMPLAINTS/GRIEVANCES

FNG  
(LOCAL)

may request a conference with the Superintendent or designee to appeal the Level One decision.

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level One response or, if no response was received, within ten days of the Level One response deadline.

After receiving notice of the appeal, the Level One administrator shall prepare and forward a record of the Level One complaint to the Level Two administrator. The student or parent may request a copy of the Level One record.

The Level One record shall include:

1. The original complaint form and any attachments.
2. All other documents submitted by the student or parent at Level One.
3. The written response issued at Level One and any attachments.
4. All other documents relied upon by the Level One administrator in reaching the Level One decision.

The Superintendent or designee shall schedule a conference within ten days after the appeal notice is filed. The conference shall be limited to the issues and documents considered at Level One. At the conference, the student or parent may provide information concerning any documents or information relied upon by the administration for the Level One decision. The Superintendent or designee may set reasonable time limits for the conference.

The Superintendent or designee shall provide the student or parent a written response within ten days following the conference. The written response shall set forth the basis of the decision. In reaching a decision, the Superintendent or designee may consider the Level One record, information provided at the Level Two conference, and any other relevant documents or information the Superintendent or designee believes will help resolve the complaint.

Recordings of the Level One and Level Two conferences, if any, shall be maintained with the Level One and Level Two records.

LEVEL THREE

If the student or parent did not receive the relief requested at Level Two or if the time for a response has expired, the student or parent may appeal the decision to the Board.

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level Two re-

STUDENT RIGHTS AND RESPONSIBILITIES  
STUDENT AND PARENT COMPLAINTS/GRIEVANCES

FNG  
(LOCAL)

sponse or, if no response was received, within ten days of the Level Two response deadline.

The Superintendent or designee shall inform the student or parent of the date, time, and place of the Board meeting at which the complaint will be on the agenda for presentation to the Board.

The Superintendent or designee shall provide the Board the record of the Level Two appeal. The student or parent may request a copy of the Level Two record.

The Level Two record shall include:

1. The Level One record.
2. The notice of appeal from Level One to Level Two.
3. The written response issued at Level Two and any attachments.
4. All other documents relied upon by the administration in reaching the Level Two decision.

The appeal shall be limited to the issues and documents considered at Level Two, except that if at the Level Three hearing the administration intends to rely on evidence not included in the Level Two record, the administration shall provide the student or parent notice of the nature of the evidence at least three days before the hearing.

The District shall determine whether the complaint will be presented in open or closed meeting in accordance with the Texas Open Meetings Act and other applicable law. [See BE]

The presiding officer may set reasonable time limits and guidelines for the presentation, including an opportunity for the student or parent and administration to each make a presentation and provide rebuttal and an opportunity for questioning by the Board. The Board shall hear the complaint and may request that the administration provide an explanation for the decisions at the preceding levels.

In addition to any other record of the Board meeting required by law, the Board shall prepare a separate record of the Level Three presentation. The Level Three presentation, including the presentation by the student or parent or the student's representative, any presentation from the administration, and questions from the Board with responses, shall be recorded by audio recording, video/audio recording, or court reporter.

STUDENT RIGHTS AND RESPONSIBILITIES  
STUDENT AND PARENT COMPLAINTS/GRIEVANCES

FNG  
(LOCAL)

The Board shall then consider the complaint. It may give notice of its decision orally or in writing at any time up to and including the next regularly scheduled Board meeting. If the Board does not make a decision regarding the complaint by the end of the next regularly scheduled meeting, the lack of a response by the Board upholds the administrative decision at Level Two.



PUBLIC COMPLAINTS

GF  
(LOCAL)

COMPLAINTS

In this policy, the terms “complaint” and “grievance” shall have the same meaning.

OTHER COMPLAINT  
PROCESSES

Complaints by members of the public shall be filed in accordance with this policy, except as required by the policies listed below. Some of these policies require appeals to be submitted in accordance with GF after the relevant complaint process:

1. Complaints concerning instructional materials shall be filed in accordance with EFA.
2. Complaints concerning a commissioned peace officer who is an employee of the District shall be filed in accordance with CKE.

GUIDING PRINCIPLES

INFORMAL  
PROCESS

The Board encourages the public to discuss concerns with an appropriate administrator who has the authority to address the concerns. Concerns should be expressed as soon as possible to allow early resolution at the lowest possible administrative level.

Informal resolution shall be encouraged but shall not extend any deadlines in this policy, except by mutual written consent.

FORMAL PROCESS

An individual may initiate the formal process described below by timely filing a written complaint form.

Even after initiating the formal complaint process, individuals are encouraged to seek informal resolution of their concerns. An individual whose concerns are resolved may withdraw a formal complaint at any time.

The process described in this policy shall not be construed to create new or additional rights beyond those granted by law or Board policy, nor to require a full evidentiary hearing or “mini-trial” at any level.

FREEDOM FROM  
RETALIATION

Neither the Board nor any District employee shall unlawfully retaliate against any individual for bringing a concern or complaint.

GENERAL  
PROVISIONS

FILING

Complaint forms and appeal notices may be filed by hand-delivery, by electronic communication, including e-mail and fax, or by U.S. Mail. Hand-delivered filings shall be timely filed if received by the appropriate administrator or designee by the close of business on the deadline. Filings submitted by electronic communication shall be timely filed if they are received by the close of business on the deadline, as indicated by the date/time shown on the electronic communication. Mail filings shall be timely filed if they are post-marked by U.S. Mail on or before the deadline and received by the appropriate administrator or designated representative no more than three days after the deadline.

PUBLIC COMPLAINTS

GF  
(LOCAL)

SCHEDULING CONFERENCES	The District shall make reasonable attempts to schedule conferences at a mutually agreeable time. If the individual fails to appear at a scheduled conference, the District may hold the conference and issue a decision in the individual's absence.
RESPONSE	At Levels One and Two, "response" shall mean a written communication to the individual from the appropriate administrator. Responses may be hand-delivered, sent by electronic communication to the individual's e-mail address of record, or sent by U.S. Mail to the individual's mailing address of record. Mailed responses shall be timely if they are postmarked by U.S. Mail on or before the deadline.
DAYS	"Days" shall mean District business days. In calculating time lines under this policy, the day a document is filed is "day zero." The following business day is "day one."
REPRESENTATIVE	"Representative" shall mean any person who or organization that is designated by an individual to represent the individual in the complaint process.  The individual may designate a representative through written notice to the District at any level of this process. If the individual designates a representative with fewer than three days' notice to the District before a scheduled conference or hearing, the District may reschedule the conference or hearing to a later date, if desired, in order to include the District's counsel. The District may be represented by counsel at any level of the process.
CONSOLIDATING COMPLAINTS	Complaints arising out of an event or a series of related events shall be addressed in one complaint. An individual shall not file separate or serial complaints arising from any event or series of events that have been or could have been addressed in a previous complaint.
UNTIMELY FILINGS	All time limits shall be strictly followed unless modified by mutual written consent.  If a complaint form or appeal notice is not timely filed, the complaint may be dismissed, on written notice to the individual, at any point during the complaint process. The individual may appeal the dismissal by seeking review in writing within ten days from the date of the written dismissal notice, starting at the level at which the complaint was dismissed. Such appeal shall be limited to the issue of timeliness.
COSTS INCURRED	Each party shall pay its own costs incurred in the course of the complaint.

PUBLIC COMPLAINTS

GF  
(LOCAL)

COMPLAINT AND  
APPEAL FORMS

Complaints and appeals under this policy shall be submitted in writing on a form provided by the District.

Copies of any documents that support the complaint should be attached to the complaint form. If the individual does not have copies of these documents, they may be presented at the Level One conference. After the Level One conference, no new documents may be submitted by the individual unless the individual did not know the documents existed before the Level One conference.

A complaint or appeal form that is incomplete in any material aspect may be dismissed but may be refiled with all the required information if the refile is within the designated time for filing.

LEVEL ONE

Complaint forms must be filed:

1. Within 15 days of the date the individual first knew, or with reasonable diligence should have known, of the decision or action giving rise to the complaint or grievance; and
2. With the lowest level administrator who has the authority to remedy the alleged problem.

If the only administrator who has authority to remedy the alleged problem is the Superintendent or designee, the complaint may begin at Level Two following the procedure, including deadlines, for filing the complaint form at Level One.

If the complaint is not filed with the appropriate administrator, the receiving administrator must note the date and time the complaint form was received and immediately forward the complaint form to the appropriate administrator.

The appropriate administrator shall investigate as necessary and schedule a conference with the individual within ten days after receipt of the written complaint. The administrator may set reasonable time limits for the conference.

Absent extenuating circumstances, the administrator shall provide the individual a written response within ten days following the conference. The written response shall set forth the basis of the decision. In reaching a decision, the administrator may consider information provided at the Level One conference and any other relevant documents or information the administrator believes will help resolve the complaint.

LEVEL TWO

If the individual did not receive the relief requested at Level One or if the time for a response has expired, he or she may request a conference with the Superintendent or designee to appeal the Level One decision.

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level One response or, if no response was received, within ten days of the Level One response deadline.

After receiving notice of the appeal, the Level One administrator shall prepare and forward a record of the Level One complaint to the Level Two administrator. The individual may request a copy of the Level One record.

The Level One record shall include:

1. The original complaint form and any attachments.
2. All other documents submitted by the individual at Level One.
3. The written response issued at Level One and any attachments.
4. All other documents relied upon by the Level One administrator in reaching the Level One decision.

The Superintendent or designee shall schedule a conference within ten days after the appeal notice is filed. The conference shall be limited to the issues and documents considered at Level One. At the conference, the individual may provide information concerning any documents or information relied upon by the administration for the Level One decision. The Superintendent or designee may set reasonable time limits for the conference.

The Superintendent or designee shall provide the individual a written response within ten days following the conference. The written response shall set forth the basis of the decision. In reaching a decision, the Superintendent or designee may consider the Level One record, information provided at the Level Two conference, and any other relevant documents or information the Superintendent or designee believes will help resolve the complaint.

Recordings of the Level One and Level Two conferences, if any, shall be maintained with the Level One and Level Two records.

### LEVEL THREE

If the individual did not receive the relief requested at Level Two or if the time for a response has expired, he or she may appeal the decision to the Board.

The appeal notice must be filed in writing, on a form provided by the District, within ten days of the date of the written Level Two response or, if no response was received, within ten days of the Level Two response deadline.

The Superintendent or designee shall inform the individual of the date, time, and place of the Board meeting at which the complaint will be on the agenda for presentation to the Board.

The Superintendent or designee shall provide the Board the record of the Level Two appeal. The individual may request a copy of the Level Two record.

The Level Two record shall include:

1. The Level One record.
2. The notice of appeal from Level One to Level Two.
3. The written response issued at Level Two and any attachments.
4. All other documents relied upon by the administration in reaching the Level Two decision.

The appeal shall be limited to the issues and documents considered at Level Two, except that if at the Level Three hearing the administration intends to rely on evidence not included in the Level Two record, the administration shall provide the individual notice of the nature of the evidence at least three days before the hearing.

The District shall determine whether the complaint will be presented in open or closed meeting in accordance with the Texas Open Meetings Act and other applicable law. [See BE]

The presiding officer may set reasonable time limits and guidelines for the presentation, including an opportunity for the individual and administration to each make a presentation and provide rebuttal and an opportunity for questioning by the Board. The Board shall hear the complaint and may request that the administration provide an explanation for the decisions at the preceding levels.

In addition to any other record of the Board meeting required by law, the Board shall prepare a separate record of the Level Three presentation. The Level Three presentation, including the presentation by the individual or his or her representative, any presentation from the administration, and questions from the Board with responses, shall be recorded by audio recording, video/audio recording, or court reporter.

The Board shall then consider the complaint. It may give notice of its decision orally or in writing at any time up to and including the next regularly scheduled Board meeting. If the Board does not make a decision regarding the complaint by the end of the next regularly scheduled meeting, the lack of a response by the Board upholds the administrative decision at Level Two.



COMMUNITY RELATIONS  
NONSCHOOL USE OF SCHOOL FACILITIES

GKD  
(LEGAL)

- PROHIBITED ACTS      An officer or employee of the District who is acting or purporting to act in an official capacity may not, because of a person's race, religion, color, sex, or national origin:
1. Refuse to permit the person to use facilities open to the public and owned, operated, or managed by or on behalf of the District;
  2. Refuse to permit the person to participate in a program owned, operated, or managed by or on behalf of the District;
  3. Refuse to grant a benefit to the person; or
  4. Impose an unreasonable burden on the person.

*Civil Practices and Remedies Code 106.001(a)*

RIGHT TO PRESERVE USE      The District, like a private property owner, may legally preserve the property under its control for the use to which it is dedicated. *Lamb's Chapel v. Center Moriches Union Free Sch. Dist.*, 508 U.S. 384 (1993)

FORUM FOR COMMUNICATION      The District may create a public forum of a place or channel of communication for use by the public at large for assembly and speech, for use by certain speakers, or for the discussion of certain subjects. *Perry Educ. Ass'n v. Perry Local Educators' Ass'n*, 460 U.S. 37 (1983); *Chiu v. Plano Indep. Sch. Dist.*, 260 F.3d 330 (5th Cir. 2001)

The District is not required to allow persons to engage in every type of speech when the District establishes a limited public forum; the District may be justified in reserving its forum for certain groups or for the discussion of certain topics. The District shall not discriminate against speech on the basis of viewpoint, and any restriction must be reasonable in light of the purpose served by the forum. *Good News Club v. Milford Cent. Sch.*, 533 U.S. 98 (2001); *Lamb's Chapel v. Center Moriches Union Free Sch. Dist.*, 508 U.S. 384 (1993)

FEES FOR USE      The Board may set and collect rentals, rates, and charges from students and others for the occupancy or use of any of the District's facilities, in the amounts and manner determined by the Board. *Education Code 45.033*

CHARTER SCHOOLS      The District may not require a campus or campus program charter that is the result of the conversion of the status of an existing District campus to pay rent for or to purchase a facility in order to use the facility.

The District may not require a campus or campus program charter, or an open-enrollment charter school, to pay for any service pro-

vided by the District under a contract between the District and the campus, campus program, or open-enrollment charter school an amount that is greater than the amount of the actual costs to the District of providing the service.

*Education Code 11.1543*

PATRIOTIC SOCIETIES

If the District has a designated open forum or a limited public forum and receives funds made available through the United States Department of Education, the District shall not deny equal access or a fair opportunity to meet, or to discriminate against, any group officially affiliated with the Boy Scouts of America, or any other youth group listed in Title 36 of the United States Code (as a patriotic society), that wishes to conduct a meeting within that designated open forum or limited public forum, including denying such access or opportunity or discriminating for reasons based on the membership or leadership criteria or oath of allegiance to God and country of the Boy Scouts of America or of the youth group listed as a patriotic society.

The United States secretary of education may issue and secure compliance with rules or orders with respect to a district that receives federal funds and that denies equal access, or a fair opportunity to meet, or discriminates, as described above. If a district does not comply with the rules or orders, no funds made available through the Department of Education shall be provided to that district.

'YOUTH GROUP'

"Youth group" means any group or organization intended to serve young people under the age of 21.

LIMITED PUBLIC FORUM

For purposes of this policy regarding PATRIOTIC SOCIETIES, an elementary school or secondary school has a limited public forum whenever the school grants an offering to, or opportunity for, one or more outside youth or community groups to meet on school premises or in school facilities before or after the hours during which attendance at the school is compulsory.

SPONSORSHIP

Nothing in this policy shall be construed to require the District to sponsor any group officially affiliated with the Boy Scouts of America, or any youth group listed as a patriotic society.

*Boy Scouts of America Equal Access Act, 20 U.S.C. 7905*

FACILITIES AS POLLING PLACES

The District shall make its buildings available for use as polling places in any election that covers territory in which the buildings are located. If more than one authority requests the use of the buildings for the same day and simultaneous use is impractical, the District shall determine which authority may use the building. *Election Code 43.031(c)*

COMMUNITY RELATIONS  
NONSCHOOL USE OF SCHOOL FACILITIES

GKD  
(LEGAL)

No charge, including a charge for personnel, utilities, or other expenses incurred before or after regular business hours, shall be made for the use of a District building for a polling place if the day of the election is a day on which the building is normally open. If the day of an election is a day on which the building is not normally open, a charge may be made only for the reimbursement of actual expenses resulting from use of the building in the election. *Election Code 43.033(a)*

POLITICAL PARTY  
CONVENTIONS

The District shall not assess a charge for the use of a school building for a precinct, county, or senatorial district convention, except for reimbursement for the actual charges resulting from use of the building for the convention. The District shall provide an itemized statement of expenses to the reimbursing authority. *Election Code 174.0631*





Learners Today...  
 Leaders Tomorrow...  
*Mustangs Forever!*

**Marble Falls ISD**  
**Board of Trustees**  
**Agenda Item Information**

<b>Meeting Date:</b> January 19, 2015		
<b>Meeting Type:</b> <input checked="" type="checkbox"/> Regular Meeting <input type="checkbox"/> Special Meeting/Workshop <input type="checkbox"/> Hearing	<b>Agenda Placement:</b> <input type="checkbox"/> Public Hearing <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Executive Session <input type="checkbox"/> Recognition <input type="checkbox"/> Administrative Report <input type="checkbox"/> Consent Agenda <input type="checkbox"/> Regular Agenda <input type="checkbox"/> Information/Discussion	
<b>Date Submitted:</b> January 8, 2015		
<b>Subject:</b> 2013-14 Audit Report		
<b>Executive Summary:</b>  The auditor will report on the 2013-14 Annual Audit for Marble Falls ISD		
<b>Fiscal Impact:</b>  <b>Cost:</b> <input type="checkbox"/> Recurring <input type="checkbox"/> One-Time <input checked="" type="checkbox"/> No Fiscal Impact	<b>Funding Source:</b> <input type="checkbox"/> General Fund <input type="checkbox"/> Grant Funds <input type="checkbox"/> Other Funds (Specify)	<b>Fiscal Year:</b> Amendment Required? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Superintendent's Recommendation:</b>  Approve the audit report as submitted		
<b>Department Submitting:</b> Business Office		<b>Requested By:</b>  Lisa LeMon
<b>Cabinet Member's Approval:</b>		
<b>Board Approval Required:</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

# West, Davis & Company

a limited liability partnership

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January 16, 2015

Board of Trustees  
Marble Falls Independent School District  
Marble Falls, Texas

We have audited the August 31, 2014, financial statements of the Marble Falls Independent School District (the District) and have issued our report thereon dated January 16, 2015. Professional standards require that we provide you with the following information related to our audit. We will be pleased to discuss the contents of this letter or any related questions of the Board of Trustees at your convenience.

This information is intended solely for the use of the District and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

## **RESPONSIBILITY OF INDEPENDENT ACCOUNTANTS**

Our responsibility under auditing standards generally accepted in the United States of America is to express an opinion on the financial statements of the District based on our audit. In carrying out this responsibility, we assessed the risk that the financial statements may contain a material misstatement, either intentional or unintentional, and designed and conducted an audit to provide reasonable, but not absolute, assurance of detecting misstatements that are material to the financial statements. We have completed the audit of the District's financial statements in accordance with generally accepted auditing standards.

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also, in accordance with OMB Circular A-133, we examined, on a test basis, evidence about the District's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on the District's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the District's compliance with those requirements.

## **REPORT ISSUED ON 2014 AUDIT**

We have issued our report, dated January 16, 2015, on the August 31, 2014, financial statements of the District. Our report is unqualified as to scope and accounting.

### **INTERNAL ACCOUNTING CONTROL**

We considered the internal control structure in order to gain a basic understanding of the internal control policies and procedures in order to design an effective and efficient audit approach, not for the purpose of providing assurance on the internal control structure. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We have no comments regarding internal accounting control.

### **MANAGEMENT COOPERATION**

We were given full access to accounting records, supporting documents and other information, which we requested.

### **ACCOUNTING PRINCIPLES**

Management employed appropriate accounting principles as described in Note A to the financial statements and made all required disclosures in the financial statements. We noted no transactions entered into by the District during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

### **MANAGEMENT JUDGMENTS AND ACCOUNTING ESTIMATES**

Significant judgments or estimates included in the financial statements are estimates of asset useful lives, depreciation expense, uncollectible receivables, certain liabilities including accrued expenses, and claims and judgments.

### **SIGNIFICANT AUDIT ADJUSTMENTS**

We made adjustments as detailed in the accompanying schedule titled, "Adjusting Journal Entries- All Entries." In addition, we made certain government-wide adjustments noted in the attached schedule titled, "Government-Wide Adjustment Journal." There were no uncorrected misstatements at August 31, 2014.

### **MAJOR ISSUES DISCUSSED WITH MANAGEMENT PRIOR TO RETENTION**

There were no major issues discussed with management prior to our retention regarding the application of accounting principles and auditing standards.

**DISAGREEMENTS WITH MANAGEMENT**

We had no disagreements with management of the District regarding the application of accounting principles, the scope of our audit, disclosures to be included in the financial statements or the wording of our report on the financial statements.

**CONSULTATION WITH OTHER ACCOUNTANTS**

Management informed us that there were no consultations with other independent accountants regarding the application of accounting or auditing matters during 2014.

**DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT**

None.

**NEW PRONOUNCEMENTS**

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* amends GASB Statement No. 27. Statement No. 68 was issued June 2012 and will become effective for financial statements for fiscal years beginning after June 15, 2014.

GASB No. 68 requires governments that provide defined benefit pensions to recognize their long-term obligation for the pension benefit as a liability for the first time.

The Teachers' Retirement System (TRS) will calculate TRS's total liability. The State will record a portion of this liability and the balance will be allocated by TRS to school districts across the state. The State Auditor's Office (SOA) will audit the allocation as well as TRS's financial statements.

Very truly yours,

*West, Davis & Company*

Marble Falls Independent School District  
 Adjusting Journal Entries - All Entries

August 31, 2014  
 Accountant: GD

All Fund Types

Funds: 147, 163, 199, 206, 211, 224, 225, 240, 242, 244, 255, 263, 270, 272, 276, 287, 289, 352, 394, 397, 404, 410, 429  
 461, 472, 482, 599, 622, 634, 636, 651, 653, 699, 806, 821, 824, 825, 865, 876, 901, 902

CL	Fund	Fn	Obj	So	Org	Y	Pr	S	Pd	Description	Ref	Debits	Credits	AJE#	Explanation of Adjustment
EQ	147	0	3800	0	0	0	0	0	0	Restricted Net Assets	WTB	15,059.06		1	TO CORRECT FUND BAL CODE
EQ	147	0	3600	0	0	0	0	0	0	Unassigned Fund Ba	WTB		15,059.06	1	TO CORRECT FUND BAL CODE
	Totals											15,059.06	15,059.06		
AS	163	0	1261	0	0	0	0	0	0	Due from General Fu	PBC6	18,788.98		1	TO CORRECT CODING PER CLIENT
AS	163	0	1411	0	0	0	0	0	0	Deferred Expenditure	PBC6		16,779.21	1	TO CORRECT CODING PER CLIENT
AS	163	0	1412	0	0	0	0	0	0	Deferred Expenditure	PBC6		2,009.77	1	TO CORRECT CODING PER CLIENT
LI	163	0	2159	0	0	0	0	0	0	Other Withholdings	WTB		3,526.80	2	TO RECLASSIFY TO A/P
LI	163	0	2110	0	0	0	0	0	0	Accounts Payable	WTB	3,526.80		2	TO RECLASSIFY TO A/P
	Totals											22,315.78	22,315.78		
EX	199	41	6398	0	701	0	99	0	0	Suppl. & Mater. - Loc	PBC1	548.00		1	TO CORRECT CODING PER CLIENT
EX	199	61	6398	0	0	0	99	0	0	Suppl. & Mater. - Loc	PBC1		548.00	1	TO CORRECT CODING PER CLIENT
EX	199	61	6121	0	0	0	99	0	0	Extra Duty Pay/Overt	PBC2		1,937.50	2	TO CORRECT CODING PER CLIENT
EX	199	11	6119	0	0	0	11	0	0	Sal/Wages: Teachers	PBC2	1,937.50		2	TO CORRECT CODING PER CLIENT
AS	199	0	1262	0	0	0	0	0	0	Due from Special Re	PBC7	46.51		3	TO CORRECT CODING PER CLIENT
EX	199	11	6146	0	0	0	11	0	0	Teacher Retirement/	PBC7		46.51	3	TO CORRECT CODING PER CLIENT
EX	199	11	6494	0	0	0	25	0	0	Reclass. Transportat	PY	0.00	79.08	4	TO ELIMINATE BAL IN FUND 394
EQ	199	0	3600	0	0	0	0	0	0	Unassigned Fund Ba	PY	79.08	0.00	4	TO ELIMINATE BAL IN FUND 394
EQ	199	0	3410	0	0	0	0	0	0	Nonspend. Fund Bal	WTB		12,162.68	5	TO RECLASS NONSPENDABLE INVENTORY
EQ	199	0	3600	0	0	0	0	0	0	Unassigned Fund Ba	WTB	12,162.68		5	TO RECLASS NONSPENDABLE INVENTORY
EQ	199	0	3490	0	0	0	0	0	0	Other Restrictions of	WTB	0.60		6	TO CORRECT FUND BAL CODE
EQ	199	0	3600	0	0	0	0	0	0	Unassigned Fund Ba	WTB		0.60	6	TO CORRECT FUND BAL CODE
LI	199	0	2110	0	0	0	0	0	0	Accounts Payable	AA		303,098.00	7	TO RECORD ACCRUED ROOF REP EXP AT FYE
LI	199	0	2110	0	0	0	0	0	0	Accounts Payable	AA		108,168.00	7	TO RECORD ROOF REPAIR RETAINAGE
EX	199	81	6629	0	0	0	99	0	0	Bldg. Purch., Constr.	AA	108,168.00		7	TO RECORD ROOF REPAIR RETAINAGE
EX	199	81	6629	0	0	0	99	0	0	Bldg. Purch., Constr.	AA	303,098.00		7	TO RECORD ACCRUED ROOF REP EXP AT FYE
EQ	199	0	3510	0	0	0	0	0	0	Committed Fund Bal	XX		720,136.00	8	TO RECLASSIFY TO INCREASE COMMITTED FD BAL
EQ	199	0	3600	0	0	0	0	0	0	Unassigned Fund Ba	XX	720,136.00		8	TO RECLASSIFY TO INCREASE COMMITTED FD BAL
	Totals											1,146,176.37	1,146,176.37		
AS	2404	0	1102	0	0	0	0	0	0	Cash & Cash Equiv.-	PBC5	4.88		1	TO CORRECT CODING PER CLIENT
EX	2404	35	6129	0	0	0	99	0	0	Sal/Wages for Suppo	PBC5		4.88	1	TO CORRECT CODING PER CLIENT
EQ	2404	0	3410	0	0	0	0	0	0	Nonspend. Fund Bal	WTB	9,887.39		2	TO RECLASS NONSPENDABLE INV
EQ	2404	0	3450	0	0	0	0	0	0	Restricted FB for Fed	WTB		9,887.39	2	TO RECLASS NONSPENDABLE INV
EQ	2404	0	3600	0	0	0	0	0	0	Unassigned Fund Ba	WTB	127,267.27		3	TO CORRECT FUND BAL CODE
EQ	2404	0	3450	0	0	0	0	0	0	Restricted FB for Fed	WTB		127,267.27	3	TO CORRECT FUND BAL CODE
	Totals											137,159.54	137,159.54		
EQ	2440	0	3450	0	0	0	0	0	0	Restricted FB for Fed	PY		90.75	1	TO RECLASS FB

Marble Falls Independent School District  
 Adjusting Journal Entries - All Entries

August 31, 2014  
 Accountant: GD

All Fund Types

Funds: 147, 163, 199, 206, 211, 224, 225, 240, 242, 244, 255, 263, 270, 272, 276, 287, 289, 352, 394, 397, 404, 410, 429  
 461, 472, 482, 599, 622, 634, 636, 651, 653, 699, 806, 821, 824, 825, 865, 876, 901, 902

CL	Fund	Fn	Obj	So	Org	Y	Pr	S	Pd	Description	Ref	Debits	Credits	AJE#	Explanation of Adjustment
RE	2440	0	5929	0	0	0	0	0	0	Fed. Rev. Distr. by T	PY	90.75		1	TO RECLASS FB
	Totals											90.75	90.75		
EQ	2890	0	3600	0	0	0	0	0	0	Unassigned Fund Ba	WTB	3,346.00		1	TO CORRECT FUND BAL CODE
EQ	2890	0	3450	0	0	0	0	0	0	Restricted FB for Fed	WTB		3,346.00	1	TO CORRECT FUND BAL CODE
	Totals											3,346.00	3,346.00		
EQ	3943	0	3450	0	0	0	0	0	0	Restricted FB for Fed	PY		79.08	1	TO RECLASS BEG FB
EX	3943	11	6499	0	0	0	0	0	0	Misc. Operating Cost	PY	79.08		1	TO RECLASS BEG FB
	Totals											79.08	79.08		
EQ	3974	0	3600	0	0	0	0	0	0	Unassigned Fund Ba	WTB	192.08		1	TO CORRECT FUND BAL CODE
EQ	3974	0	3450	0	0	0	0	0	0	Restricted FB for Fed	WTB		192.08	1	TO CORRECT FUND BAL CODE
	Totals											192.08	192.08		
EQ	462	0	3545	0	0	0	0	0	0	Other Committed Fur	PY		8,015.00	1	TO RECLASS FB
EX	462	11	6399	0	0	0	99	0	0	General Supplies	PY	8,015.00		1	TO RECLASS FB
EQ	462	0	3600	0	0	0	0	0	0	Unassigned Fund Ba	WTB		40,579.59	2	TO CORRECT FUND BAL CODE
EQ	462	0	3545	0	0	0	0	0	0	Other Committed Fur	WTB	40,579.59		2	TO CORRECT FUND BAL CODE
EQ	463	0	3600	0	0	0	0	0	0	Unassigned Fund Ba	WTB	20.94		1	TO CORRECT FUND BAL CODE
EQ	463	0	3545	0	0	0	0	0	0	Other Committed Fur	WTB		20.94	1	TO CORRECT FUND BAL CODE
EQ	464	0	3600	0	0	0	0	0	0	Unassigned Fund Ba	WTB		5,779.69	1	TO CORRECT FUND BAL CODE
EQ	464	0	3545	0	0	0	0	0	0	Other Committed Fur	WTB	5,779.69		1	TO CORRECT FUND BAL CODE
EQ	465	0	3600	0	0	0	0	0	0	Unassigned Fund Ba	WTB	1,198.56		1	TO CORRECT FUND BAL CODE
EQ	465	0	3545	0	0	0	0	0	0	Other Committed Fur	WTB		1,198.56	1	TO CORRECT FUND BAL CODE
EQ	466	0	3600	0	0	0	0	0	0	Unassigned Fund Ba	WTB		1,803.78	1	TO CORRECT FUND BAL CODE
EQ	466	0	3545	0	0	0	0	0	0	Other Committed Fur	WTB	1,803.78		1	TO CORRECT FUND BAL CODE
EQ	467	0	3600	0	0	0	0	0	0	Unassigned Fund Ba	WTB		369.54	1	TO CORRECT FUND BAL CODE
EQ	467	0	3545	0	0	0	0	0	0	Other Committed Fur	WTB	369.54		1	TO CORRECT FUND BAL CODE
EQ	468	0	3600	0	0	0	0	0	0	Unassigned Fund Ba	WTB	2,355.01		1	TO CORRECT FUND BAL CODE
EQ	468	0	3545	0	0	0	0	0	0	Other Committed Fur	WTB		2,355.01	1	TO CORRECT FUND BAL CODE
EQ	469	0	3600	0	0	0	0	0	0	Unassigned Fund Ba	WTB		737.54	1	TO CORRECT FUND BAL CODE
EQ	469	0	3545	0	0	0	0	0	0	Other Committed Fur	WTB	737.54		1	TO CORRECT FUND BAL CODE
EQ	471	0	3600	0	0	0	0	0	0	Unassigned Fund Ba	WTB		551.94	1	TO CORRECT FUND BAL CODE
EQ	471	0	3545	0	0	0	0	0	0	Other Committed Fur	WTB	551.94		1	TO CORRECT FUND BAL CODE
	Totals											61,411.59	61,411.59		
EQ	472	0	3600	0	0	0	0	0	0	Unassigned Fund Ba	WTB	1,164.80		1	TO CORRECT FUND BAL CODE
EQ	472	0	3490	0	0	0	0	0	0	Other Restrictions of	WTB		1,164.80	1	TO CORRECT FUND BAL CODE
	Totals											1,164.80	1,164.80		

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Marble Falls Independent School District  
 Adjusting Journal Entries - All Entries

August 31, 2014  
 Accountant: GD

All Fund Types

Funds: 147, 163, 199, 206, 211, 224, 225, 240, 242, 244, 255, 263, 270, 272, 276, 287, 289, 352, 394, 397, 404, 410, 429  
 461, 472, 482, 599, 622, 634, 636, 651, 653, 699, 806, 821, 824, 825, 865, 876, 901, 902

CL	Fund	Fn	Obj	So	Org	Y	Pr	S	Pd	Description	Ref	Debits	Credits	AJE#	Explanation of Adjustment
OR	599	0	7916	0	0	0	0	0	0	Premium or Discount on Issuance of Bonds			532,858.79	1	TO RECORD REFUNDING
OU	599	0	8940	0	0	0	0	0	0	Payment to Bond Refunding		3,272,858.79		1	TO RECORD REFUNDING
OR	599	0	7901	0	0	0	0	0	0	Refunding Bonds Issued			2,740,000.00	1	TO RECORD REFUNDING
EQ	599	0	3600	0	0	0	0	0	0	Unassigned Fund Bal	WTB	80,689.48		2	TO CORRECT FUND BAL CODE
EQ	599	0	3480	0	0	0	0	0	0	Restricted for Retire	WTB		80,689.48	2	TO CORRECT FUND BAL CODE
	Totals											3,353,548.27	3,353,548.27		
OR	622	0	7916	0	0	0	0	0	0	Premium or Discount on Issuance of Bonds			171,329.96	1	TO RECORD BOND PREMIUM
EX	622	71	6599	0	0	0	0	0	0	Other Debt Service Fees		171,329.96		1	TO RECORD BOND PREMIUM
RE	622	0	5991	0	0	0	0	0	0	SSA - Federal Reven	CC	2,400,000.00		1	TO RECLASS BOND PROCEEDS
OR	622	0	7911	0	0	0	0	0	0	Issuance of Bonds	CC		2,400,000.00	1	TO RECLASS BOND PROCEEDS
EX	622	11	6639	0	0	0	22	0	0	Furniture, Equipment	D	7,995.46		2	TO RECLASSIFY EXP PER CLIENT
EX	622	81	6629	0	0	0	22	0	0	Bldg. Purch., Constr.	D		7,995.46	2	TO RECLASSIFY EXP PER CLIENT
	Totals											2,579,325.42	2,579,325.42		
RE	634	0	5991	0	0	0	0	0	0	SSA - Federal Reven	CC	500,000.00		1	TO RECLASS BOND PROCEEDS
OR	634	0	7911	0	0	0	0	0	0	Issuance of Bonds	CC		500,000.00	1	TO RECLASS BOND PROCEEDS
	Totals											500,000.00	500,000.00		
EX	636	11	6639	0	0	0	11	0	0	Furniture, Equipment	PBC3		199,166.00	1	TO CORRECT CODING PER CLIENT
EX	636	11	6399	0	0	0	11	0	0	General Supplies	PBC3	199,166.00		1	TO CORRECT CODING PER CLIENT
RE	636	0	5991	0	0	0	0	0	0	SSA - Federal Reven	CC	750,000.00		2	TO RECLASS BOND PROCEEDS
OR	636	0	7911	0	0	0	0	0	0	Issuance of Bonds	CC		750,000.00	2	TO RECLASS BOND PROCEEDS
	Totals											949,166.00	949,166.00		
RE	651	0	5991	0	0	0	0	0	0	SSA - Federal Reven	CC	1,500,000.00		1	TO RECLASS BOND PROCEEDS
OR	651	0	7911	0	0	0	0	0	0	Issuance of Bonds	CC		1,500,000.00	1	TO RECLASS BOND PROCEEDS
	Totals											1,500,000.00	1,500,000.00		
RE	653	0	5991	0	0	0	0	0	0	SSA - Federal Reven	CC	1,400,000.00		1	TO RECLASS BOND PROCEEDS
OR	653	0	7911	0	0	0	0	0	0	Issuance of Bonds	CC		1,400,000.00	1	TO RECLASS BOND PROCEEDS
	Totals											1,400,000.00	1,400,000.00		
LI	902	0	2121	0	0	0	0	0	0	Bonds Payable - Cur	CC		251,391.00	1	TO REFLECT AMOUNT DUE IN 1 YEAR
LI	902	0	2510	0	0	0	0	0	0	Bonds Payable - Lon	CC	251,391.00		1	TO REFLECT AMOUNT DUE IN 1 YEAR
	Totals											251,391.00	251,391.00		

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Adj Num	W.P. Ref	Class	Fund	Function	Object	Org.	Pr	Rev Fn	AW	Adjustment Amount	Adj Type	Account Description	Reconciliation Description	Reconcl. Name	Post Date	Post Time	Explanation or User Comment
1	C1	LI	199	0	2310	0	0			(39,768)	A	Deferred Revenue	Prop taxes not available	SNA2	14-Jan-2015	03:36 PM	TO ELIMINATE DEF TAX REVENUE
1	C1	RE	199	0	5711	0	0			39,768	A	Taxes, Cur. Yr. Lev	Property taxes not collected th	SOA7	14-Jan-2015	03:36 PM	TO ELIMINATE DEF TAX REVENUE
1	C1	LI	599	0	2310	0	0			(12,451)	A	Deferred Revenue	Prop taxes not available	SNA2	10-Jan-2015	04:10 PM	TO ELIMINATE DEF TAX REVENUE
1	C1	RE	599	0	5711	0	0			12,451	A	Taxes, Cur. Yr. Lev	Property taxes not collected th	SOA7	10-Jan-2015	04:10 PM	TO ELIMINATE DEF TAX REVENUE
2	CC1	LI	902	0	2510	0	0		110	3,070,462	A	Bonds Payable - Lo	L/T bonds payable	SNA5	10-Jan-2015	12:12 AM	TO ELIMINATE BOND PRINCIPLE PAYMEN
2	CC1	EX	902	71	6511	0	0			(3,070,462)	A	Bond Principal	Bond principal payments	SOA10	10-Jan-2015	12:12 AM	TO ELIMINATE BOND PRINCIPLE PAYMEN
3	CC1	LI	902	0	2140	0	0			28,421	A	Interest Payable	L/T bond interest payable	SNA7	10-Jan-2015	12:12 AM	TO ACCRUE INTEREST PAYABLE
3	CC1	EX	902	71	6521	0	0			(28,421)	A	Interest on Bonds	Change in accrued interest	SOA15	10-Jan-2015	12:12 AM	TO ACCRUE INTEREST PAYABLE
4	D	AS	901	0	1510	0	0		100	133,785	A	Land Purchase and	gov cap assets not in the fund	SNA1	10-Jan-2015	12:12 AM	TO ELIMINATE CAPITAL OUTLAY
4	D	AS	901	0	1580	0	0		100	411,266	A	Construction in Pro	gov cap assets not in the fund	SNA1	10-Jan-2015	12:12 AM	TO ELIMINATE CAPITAL OUTLAY
4	D	AS	901	0	1580	0	0		100	0	A	Construction in Pro	gov cap assets not in the fund	SNA1	10-Jan-2015	12:12 AM	TO ELIMINATE CAPITAL OUTLAY
4	D	AS	901	0	1520	0	0		100	2,391,898	A	Bldgs. & Improveme	gov cap assets not in the fund	SNA1	10-Jan-2015	12:12 AM	TO ELIMINATE CAPITAL OUTLAY
4	D	AS	901	0	1520	0	0		100	0	A	Bldgs. & Improveme	gov cap assets not in the fund	SNA1	10-Jan-2015	12:12 AM	TO ELIMINATE CAPITAL OUTLAY
4	D	AS	901	0	1530	0	0		100	1,881,204	A	Furn. & Equip.	gov cap assets not in the fund	SNA1	10-Jan-2015	12:12 AM	TO ELIMINATE CAPITAL OUTLAY
4	D	EX	901	34	6631	0	0			(32,925)	A	Vehicles	Cap. outlay not in SOA	SOA1	10-Jan-2015	12:12 AM	TO ELIMINATE CAPITAL OUTLAY
4	D	EX	901	36	6639	0	0			(6,000)	A	Furniture, Equipmer	Cap. outlay not in SOA	SOA1	10-Jan-2015	12:12 AM	TO ELIMINATE CAPITAL OUTLAY
4	D	EX	901	51	6631	0	0			(5,469)	A	Vehicles	Cap. outlay not in SOA	SOA1	10-Jan-2015	12:12 AM	TO ELIMINATE CAPITAL OUTLAY
4	D	EX	901	52	6639	0	0			(18,600)	A	Furniture, Equipmer	Cap. outlay not in SOA	SOA1	10-Jan-2015	12:12 AM	TO ELIMINATE CAPITAL OUTLAY
4	D	EX	901	53	6649	0	0			(660,094)	A	Fixed Assets-Furn/	Cap. outlay not in SOA	SOA1	10-Jan-2015	12:12 AM	TO ELIMINATE CAPITAL OUTLAY
4	D	EX	901	81	6619	0	0			(133,785)	A	Land Purchase & Ir	Cap. outlay not in SOA	SOA1	10-Jan-2015	12:12 AM	TO ELIMINATE CAPITAL OUTLAY
4	D	EX	901	81	6629	0	0			(411,266)	A	Bldg. Purch., Const	Cap. outlay not in SOA	SOA1	10-Jan-2015	12:12 AM	TO ELIMINATE CAPITAL OUTLAY
4	D	EX	901	81	6629	0	0			(2,044,499)	A	Bldg. Purch., Const	Cap. outlay not in SOA	SOA1	10-Jan-2015	12:12 AM	TO ELIMINATE CAPITAL OUTLAY
4	D	EX	901	81	6629	0	0			(312,129)	A	Bldg. Purch., Const	Cap. outlay not in SOA	SOA1	10-Jan-2015	12:12 AM	TO ELIMINATE CAPITAL OUTLAY
4	D	EX	901	11	6639	0	0			(7,995)	A	Furniture, Equipmer	Cap. outlay not in SOA	SOA1	10-Jan-2015	12:12 AM	TO ELIMINATE CAPITAL OUTLAY
4	D	EX	901	35	6629	0	0			(35,270)	A	Bldg. Purch., Const	Cap. outlay not in SOA	SOA1	10-Jan-2015	12:12 AM	TO ELIMINATE CAPITAL OUTLAY
4	D	EX	901	35	6639	0	0			(22,770)	A	Furniture, Equipmer	Cap. outlay not in SOA	SOA1	10-Jan-2015	12:12 AM	TO ELIMINATE CAPITAL OUTLAY
4	D	EX	901	11	6638	0	0			(389,776)	A	Furniture & Equipme	Cap. outlay not in SOA	SOA1	10-Jan-2015	12:12 AM	TO ELIMINATE CAPITAL OUTLAY
4	D	EX	901	11	6639	0	0			(129,364)	A	Furniture, Equipmer	Cap. outlay not in SOA	SOA1	10-Jan-2015	12:12 AM	TO ELIMINATE CAPITAL OUTLAY
4	D	EX	901	21	6638	0	0			(6,776)	A	Furniture & Equipme	Cap. outlay not in SOA	SOA1	10-Jan-2015	12:12 AM	TO ELIMINATE CAPITAL OUTLAY
4	D	EX	901	11	6638	0	0			(43,335)	A	Furniture & Equipme	Cap. outlay not in SOA	SOA1	10-Jan-2015	12:12 AM	TO ELIMINATE CAPITAL OUTLAY
4	D	EX	901	11	6639	0	0			(81,100)	A	Furniture, Equipmer	Cap. outlay not in SOA	SOA1	10-Jan-2015	12:12 AM	TO ELIMINATE CAPITAL OUTLAY
4	D	EX	901	53	6649	0	0			(477,000)	A	Fixed Assets-Furn/	Cap. outlay not in SOA	SOA1	10-Jan-2015	12:12 AM	TO ELIMINATE CAPITAL OUTLAY
4	D	EX	901	34	6631	0	0			0	A	Vehicles	Cap. outlay not in SOA	SOA1	10-Jan-2015	12:12 AM	TO ELIMINATE CAPITAL OUTLAY
4	D	EX	901	34	6639	0	0			0	A	Furniture, Equipmer	Cap. outlay not in SOA	SOA1	10-Jan-2015	12:12 AM	TO ELIMINATE CAPITAL OUTLAY
4	D	AS	901	0	1530	0	0		100	0	A	Furn. & Equip.	gov cap assets not in the fund	SNA1	10-Jan-2015	12:12 AM	TO RECORD DELETION
4	D	AS	901	0	1573	0	0		100	0	A	Accum. Deprec. - Fi	gov cap assets not in the fund	SNA1	10-Jan-2015	12:12 AM	TO RECORD DELETION
4	D	OR	901	0	7912	0	0			0	A	Sale of Real & Pers	Trade-in or disposal of capital	SOA3	10-Jan-2015	12:12 AM	TO RECORD DELETION
4	D	AS	901	0	1520	0	0		100	0	A	Bldgs. & Improveme	gov cap assets not in the fund	SNA1	10-Jan-2015	12:12 AM	TO RECORD DELETION
4	D	AS	901	0	1571	0	0		100	0	A	Accum. Deprec. - B	gov cap assets not in the fund	SNA1	10-Jan-2015	12:12 AM	TO RECORD DELETION
5	D	AS	901	0	1571	0	0		100	0	A	Accum. Deprec. - B	gov cap assets not in the fund	SNA1	10-Jan-2015	12:12 AM	TO RECORD DEPR EXPENSE
5	D	AS	901	0	1571	0	0		100	0	A	Accum. Deprec. - B	gov cap assets not in the fund	SNA1	10-Jan-2015	12:12 AM	TO RECORD DEPR EXPENSE
5	D	AS	901	0	1571	0	0		100	(2,536,905)	A	Accum. Deprec. - B	gov cap assets not in the fund	SNA1	10-Jan-2015	12:12 AM	TO RECORD DEPR EXPENSE
5	D	AS	901	0	1573	0	0		100	(651,362)	A	Accum. Deprec. - Fi	gov cap assets not in the fund	SNA1	10-Jan-2015	12:12 AM	TO RECORD DEPR EXPENSE
5	D	EX	901	11	6499	0	0			1,780,867	A	Misc. Operating Co	Deprec. in SOA	SOA2	10-Jan-2015	12:12 AM	TO RECORD DEPR EXPENSE
5	D	EX	901	12	6499	0	0			36,765	A	Misc. Operating Co	Deprec. in SOA	SOA2	10-Jan-2015	12:12 AM	TO RECORD DEPR EXPENSE
5	D	EX	901	13	6499	0	0			11,887	A	Misc. Operating Co	Deprec. in SOA	SOA2	10-Jan-2015	12:12 AM	TO RECORD DEPR EXPENSE
5	D	EX	901	21	6499	0	0			58,361	A	Misc. Operating Co	Deprec. in SOA	SOA2	10-Jan-2015	12:12 AM	TO RECORD DEPR EXPENSE
5	D	EX	901	23	6499	0	0			156,919	A	Misc. Operating Co	Deprec. in SOA	SOA2	10-Jan-2015	12:12 AM	TO RECORD DEPR EXPENSE
5	D	EX	901	31	6499	0	0			106,274	A	Misc. Operating Co	Deprec. in SOA	SOA2	10-Jan-2015	12:12 AM	TO RECORD DEPR EXPENSE
5	D	EX	901	33	6499	0	0			33,049	A	Misc. Operating Co	Deprec. in SOA	SOA2	10-Jan-2015	12:12 AM	TO RECORD DEPR EXPENSE
5	D	EX	901	34	6499	0	0			266,933	A	Misc. Operating Co	Deprec. in SOA	SOA2	10-Jan-2015	12:12 AM	TO RECORD DEPR EXPENSE
5	D	EX	901	35	6499	0	0			167,250	A	Misc. Operating Co	Deprec. in SOA	SOA2	10-Jan-2015	12:12 AM	TO RECORD DEPR EXPENSE
5	D	EX	901	36	6499	0	0			87,788	A	Misc. Operating Co	Deprec. in SOA	SOA2	10-Jan-2015	12:12 AM	TO RECORD DEPR EXPENSE
5	D	EX	901	41	6499	0	0			124,320	A	Misc. Operating Co	Deprec. in SOA	SOA2	10-Jan-2015	12:12 AM	TO RECORD DEPR EXPENSE
5	D	EX	901	51	6499	0	0			286,743	A	Misc. Operating Co	Deprec. in SOA	SOA2	10-Jan-2015	12:12 AM	TO RECORD DEPR EXPENSE

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Adj Num	W.P. Ref	Class	Fund	Function	Object	Org.	Pr	Rev Fn	AW	Adjustment Amount	Adj Type	Account Description	Reconciliation Description	Reconcil. Name	Post Date	Post Time	Explanation or User Comment
5	D	EX	901	52	6499	0	0			1,422	A	Misc. Operating Co	Deprec. in SOA	SOA2	10-Jan-2015	12:12 AM	TO RECORD DEPR EXPENSE
5	D	EX	901	53	6499	0	0			44,375	A	Misc. Operating Co	Deprec. in SOA	SOA2	10-Jan-2015	12:12 AM	TO RECORD DEPR EXPENSE
5	D	EX	901	61	6499	0	0			25,314	A	Misc. Operating Co	Deprec. in SOA	SOA2	10-Jan-2015	12:12 AM	TO RECORD DEPR EXPENSE
6	CC2	LI	902	0	2512	0	0		110	(139,453)	A	Accumulated Accret	L/T capital leases payable	SNA6	10-Jan-2015	12:12 AM	TO RECORD ACCUM ACCR ON CABs
6	CC2	EX	902	71	6522	0	0			139,453	A	Capital Lease Intere	Accret. of interest on cap appr	SOA14	10-Jan-2015	12:12 AM	TO RECORD ACCUM ACCR ON CABs
7	CC1	AS	902	0	1420	0	0			0	A	Capitalized Bond an	L/T contracts payable	SNA10	10-Jan-2015	12:12 AM	TO ELIMINATE BOND PROCEEDS
7	CC1	LI	902	0	2510	0	0		110	(9,290,000)	A	Bonds Payable - Lo	L/T bonds payable	SNA5	10-Jan-2015	12:12 AM	TO ELIMINATE BOND PROCEEDS
7	CC1	LI	902	0	2510	0	0		110	3,000,000	A	Bonds Payable - Lo	L/T bonds payable	SNA5	10-Jan-2015	12:12 AM	TO ELIMINATE BOND PROCEEDS
7	CC1	LI	902	0	2516	0	0			(704,189)	A	Premium & Discoun	L/T compens. absences payat	SNA9	10-Jan-2015	12:12 AM	TO ELIMINATE BOND PROCEEDS
7	CC1	LI	902	0	2510	0	0		110	0	A	Bonds Payable - Lo	L/T bonds payable	SNA5	10-Jan-2015	12:12 AM	TO ELIMINATE BOND PROCEEDS
7	CC1	OR	902	0	7901	0	0			2,740,000	A	Refunding Bonds Is	Special termination benefits re	SOA19	10-Jan-2015	12:12 AM	TO ELIMINATE BOND PROCEEDS
7	CC1	OR	902	0	7911	0	0			6,550,000	A	Issuance of Bonds	Special termination benefits re	SOA19	10-Jan-2015	12:12 AM	TO ELIMINATE BOND PROCEEDS
7	CC1	OR	902	0	7916	0	0			704,189	A	Premium or Discour	Compensated absences repor	SOA18	10-Jan-2015	12:12 AM	TO ELIMINATE BOND PROCEEDS
7	CC1	OU	902	0	8940	0	0			(3,272,859)	A	Payment to Bond R	Change in deferred fine reven	SOA20	10-Jan-2015	12:12 AM	TO ELIMINATE BOND PROCEEDS
7	CC1	LI	902	0	2511	0	0			272,859	A	Deferred Gain/Loss	L/T contracts payable	SNA10	10-Jan-2015	12:12 AM	TO ELIMINATE BOND PROCEEDS
7	CC2	EX	902	71	6594	0	0			0	A	Other Debt Service	Bond issuance cost amortizati	SOA13	10-Jan-2015	12:12 AM	TO RECORD ACCUM ACCR ON CABs
8	CC	LI	902	0	2516	0	0			74,455	A	Premium & Discoun	L/T compens. absences payat	SNA9	10-Jan-2015	12:12 AM	TO AMORTIZE BOND PREMIUM
8	CC	EX	902	71	6523	1	0			(74,455)	A	Interest on Debt	Bond premiums not in SOA	SOA29	10-Jan-2015	12:12 AM	TO AMORTIZE BOND PREMIUM
9	D	EX	901	81	6398	0	0			0	A	Suppl. & Mater. - Lo	Unrelated to reconciliations	None	10-Jan-2015	12:12 AM	RECLASS
9	D	EX	901	51	6398	0	0			0	A	Suppl. & Mater. - Lo	Unrelated to reconciliations	None	10-Jan-2015	12:12 AM	RECLASS
10	WRB	OU	902	0	8949	0	0			0	A	Other Uses	Unrelated to reconciliations	None	10-Jan-2015	12:12 AM	RECLASS
10	WRB	EX	902	35	6434	0	0			0	A	Election Costs - Loc	Unrelated to reconciliations	None	10-Jan-2015	12:12 AM	RECLASS
10	WRB	RE	901	0	5749	2	0			(10,235)	A	Other Revenues fro	Unrelated to reconciliations	None	10-Jan-2015	12:12 AM	RECLASS
10	WRB	OR	901	0	7912	2	0			10,235	A	Sale of Real & Pers	Unrelated to reconciliations	None	10-Jan-2015	12:12 AM	RECLASS

MARBLE FALLS  
INDEPENDENT SCHOOL DISTRICT

*ANNUAL FINANCIAL REPORT*

*FOR THE YEAR ENDED AUGUST 31, 2014*

**By:** **West, Davis & Company, LLP**  
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Marble Falls Independent School District  
Annual Financial Report  
For The Year Ended August 31, 2014

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Marble Falls Independent School District  
Annual Financial Report  
For The Year Ended August 31, 2014

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## Introductory Section

CERTIFICATE OF BOARD

Marble Falls Independent School District  
Name of School District

Burnet  
County

027-904  
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, 2014, at a meeting of the board of trustees of such school district on the \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

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

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

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

## Financial Section

**WEST, DAVIS & COMPANY, LLP**

11824 Jollyville Road, Suite 100  
Austin, Texas 78759

**Independent Auditors' Report**

To the Board of Trustees  
Marble Falls Independent School District  
Marble Falls, Texas

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Marble Falls Independent School District ("the District") as of and for the year ended August 31, 2014, and the related notes to the financial statements, which collectively comprise the 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.

**Auditors' 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 of 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 District'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 District'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, each major fund, and the aggregate remaining fund information of Marble Falls Independent School District as of August 31, 2014, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and budgetary comparison information identified as Required Supplementary Information 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*

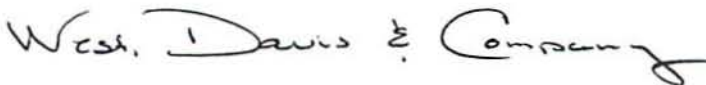
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Marble Falls Independent School District's basic financial statements. The introductory section and combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not required parts of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements. The accompanying other supplementary information is presented for purposes of additional analysis and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and other supplementary information 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 and individual nonmajor fund financial statements and other supplementary information 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.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 16, 2015 on our consideration of Marble Falls 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 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 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 Marble Falls Independent School District's internal control over financial reporting and compliance.



West, Davis & Company, LLP  
Austin, TX  
January 16, 2015

## Marble Falls Independent School District

### **MANAGEMENT'S DISCUSSION AND ANALYSIS**

#### **MANAGEMENT'S DISCUSSION AND ANALYSIS**

In this section of the Annual Financial and Compliance Report, we, the managers of Marble Falls Independent School District (the District), discuss and analyze the District's financial performance for the fiscal year ended August 31, 2014. Please read it in conjunction with the independent auditors' report on page 2, and the District's Basic Financial Statements, which begin on page 9. All amounts, unless otherwise indicated, are expressed in thousands of dollars.

#### **USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities (on pages 9 and 10). These provide information about the activities of the District as a whole and present a longer-term view of the District's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise. Fund financial statements (starting on page 11) 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 or agent for the benefit of those outside of the district.

The notes to the financial statements (starting on page 17) provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements.

The sections labeled TEA Required Schedules and Federal Awards Section contain data used by monitoring or regulatory agencies for assurance that the District is using funds supplied in compliance with the terms of grants.

#### **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 on page 9. Its primary purpose 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 and liabilities at the end of the year while the Statement of Activities includes all the revenues and expenses generated by the District's operations during the year. These apply the accrual basis of accounting which is the basis used by private sector companies.

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

These two statements report the District's net position and changes in it. The District's net position (the difference between assets 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 is 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, we classify the District's activities as Governmental activities:

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

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

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

The fund financial statements begin on page 11 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 the No Child Left Behind Act 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's two kinds of funds—governmental and proprietary—use different accounting approaches.

- Governmental funds—Most of the District's basic services are reported in governmental funds. These use modified accrual accounting (a method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and report balances that are available for future spending. The governmental fund statements provide a detailed short-term view of the District's general operations and the basic services it provides. We describe the differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation schedules following each of the fund financial statements.
- Proprietary funds—The District reports the activities for which it charges users (whether outside customers or other units of the District) in proprietary funds using the same accounting methods employed in the Statement of Net Position and the Statement of Activities. The internal service funds report activities that provide supplies and services for the District's other programs and activities—such as the District's self-insurance programs. The District, at present, maintains no proprietary funds.

## The District as Trustee

### *Reporting the District's Fiduciary Responsibilities*

The District is the trustee, or fiduciary, for money raised by student activities and scholarship programs. All of the District's fiduciary activities are reported in separate Statements of Fiduciary Net Position and Changes in Fiduciary Net Position on pages 15 and 16. We exclude these resources from the District's other financial statements because the District cannot use these assets to finance its operations. The District is only responsible for ensuring that the assets reported in these funds are used for their intended purposes.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

Our analysis focuses on the net position (Table I) and changes in net position (Table II) of the District's governmental and business-type activities.

Net position of the District's governmental activities increased from \$30.3 million to \$34.8 million. Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – were \$6.3 million at August 31, 2014. This increase in governmental net position was the result of the District's decreased expense of contracted instructional services between schools and an increase in investments in capital assets resulting from roof replacements funded by insurance proceeds.

**Table I**  
**Marble Falls Independent School District**

	NET POSITION	
	in thousands	
	Governmental Activities	
	2014	2013
Current and other assets	23,773	19,475
Capital assets	93,500	91,870
Total assets	117,273	111,345
Long-term liabilities	80,321	76,606
Other liabilities	2,182	4,487
Total liabilities	82,503	81,093
Net position:		
Invested in capital assets, net of related debt	19,526	15,830
Restricted	8,962	3,083
Unrestricted	6,282	11,339
Total net position	34,770	30,252

**Table II**  
**Marble Falls Independent School District**

**CHANGES IN NET POSITION**  
in thousands

	Governmental Activities	
	2014	2013
Revenues:		
Program revenues:		
Charges for services	800	847
Operating grants and contributions	8,204	6,244
General revenues:		
Maintenance and operations taxes	31,366	30,892
Debt service taxes	6,798	6,687
State aid - formula grants	4,205	4,423
Investment Earnings	116	128
Miscellaneous	3,336	353
Total Revenues	<u>54,825</u>	<u>49,574</u>
Expenses:		
Instruction, curriculum and media services	24,279	22,456
Instructional and school leadership	3,241	3,025
Student support services	3,663	3,346
Child nutrition	2,290	2,067
Extracurricular activities	1,581	1,489
General administration	1,370	1,238
Plant maintenance, security and data processing	5,847	5,120
Community services	98	97
Debt services	3,702	3,596
Contracted Inst. Services between School	2,863	4,416
Payments related to SSA	727	0
Other Intergovernmental charges	646	650
Total Expenses	<u>50,307</u>	<u>47,500</u>
Increase in net position	4,518	2,074
Net position at Beginning	30,252	28,178
Net position at Ending	<u>34,770</u>	<u>30,252</u>

## **THE DISTRICT'S FUNDS**

As the District completed this annual period, its governmental funds (as presented in the balance sheet on page 11) reported a combined fund balance of \$19.9 million, which is \$6.6 million more than last year's total of \$13.3 million. Included in this year's total change in fund balance is an increase of \$914 thousand in the District's General Fund, \$289 thousand in the Debt Service Fund and \$5.4 million in Other Governmental Funds (primarily Capital Projects Funds).

Over the course of the year, the Board of Trustees revised the District's budget several times. These budget amendments fall into two categories. The first category includes amendments and supplemental appropriations that were approved shortly after the beginning of the year and reflect the actual beginning balances (versus the amounts we estimated in August 2013). The second category involved amendments moving funds from programs that did not need all the resources originally appropriated to them to programs with resource needs.

## **CAPITAL ASSET AND DEBT ADMINISTRATION**

### **Capital Assets**

At the end of 2014, the District had \$93.5 million invested in a broad range of capital assets, including facilities and equipment for instruction, transportation, athletics, administration, and maintenance.

The District added some \$4.8 million in capital assets during the year. More detailed information about the District's capital assets is presented in Note D to the financial statements.

### **Debt**

At year-end, the District had \$71.3 million in bonds outstanding versus \$68 million last year. More detailed information about the District's long-term liabilities is presented in Note F to the financial statements.

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

During the 2014-15 budget cycle, the District is in a revenue-neutral financial position and does not anticipate additional funding from the State. As a result, the District is maintaining the current staffing ratio and operating budget structure. The District continues to explore methods to decrease cost and increase revenues in such a way that the impact on education is minimal.

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

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District's business office, at Marble Falls Independent School District, 1800 Colt Circle, Marble Falls, Texas 78654.

## Basic Financial Statements

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**  
 STATEMENT OF NET POSITION  
 AUGUST 31, 2014

Data Control Codes	1	Governmental Activities
<b>ASSETS:</b>		
1110	Cash and Cash Equivalents	\$ 19,219,234
1120	Current Investments	119,838
1225	Property Taxes Receivable (Net)	1,810,002
1240	Due from Other Governments	2,389,911
1300	Inventories	124,332
1410	Unrealized Expenses	110,223
Capital Assets:		
1510	Land	3,356,465
1520	Buildings and Improvements, Net	86,458,164
1530	Furniture and Equipment, Net	3,274,022
1580	Construction in Progress	411,266
1000	Total Assets	<u>117,273,457</u>
<b>LIABILITIES:</b>		
2110	Accounts Payable	591,396
2140	Interest Payable	124,186
2165	Accrued Liabilities	1,268,312
2180	Due to Other Governments	172,488
2300	Unearned Revenue	25,555
Noncurrent Liabilities:		
2501	Due Within One Year	3,321,853
2502	Due in More Than One Year	76,999,630
2000	Total Liabilities	<u>82,503,420</u>
<b>NET POSITION:</b>		
3200	Net Investment in Capital Assets	19,526,145
Restricted For:		
3820	Federal and State Programs	651,578
3850	Debt Service	2,680,941
3860	Capital Projects	5,424,904
3870	Campus Activities	188,411
3890	Other Purposes	16,608
3900	Unrestricted	6,281,450
3000	Total Net Position	<u>\$ 34,770,037</u>

The accompanying notes are an integral part of this statement.

## MARBLE FALLS INDEPENDENT SCHOOL DISTRICT

## STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED AUGUST 31, 2014

Data Control Codes	Functions/Programs	1 Expenses	3 Program Revenues		4 Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Governmental Activities		
	Governmental Activities:					
11	Instruction	\$ 22,917,067	\$ 42,242	\$ 3,223,247	\$ (19,651,578)	
12	Instructional Resources and Media Services	512,110	--	--	(512,110)	
13	Curriculum and Staff Development	849,427	--	501,159	(348,268)	
21	Instructional Leadership	908,537	--	385,795	(522,742)	
23	School Leadership	2,332,254	--	26,149	(2,306,105)	
31	Guidance, Counseling, & Evaluation Services	1,296,675	--	70,147	(1,226,528)	
32	Social Work Services	49,797	--	--	(49,797)	
33	Health Services	412,959	--	--	(412,959)	
34	Student Transportation	1,903,920	--	93,918	(1,810,002)	
35	Food Service	2,289,971	627,010	1,547,683	(115,278)	
36	Cocurricular/Extracurricular Activities	1,580,474	130,268	14,434	(1,435,772)	
41	General Administration	1,370,344	--	42,595	(1,327,749)	
51	Facilities Maintenance and Operations	4,522,460	--	12,000	(4,510,460)	
52	Security and Monitoring Services	109,183	--	--	(109,183)	
53	Data Processing Services	1,215,787	--	--	(1,215,787)	
61	Community Services	98,429	--	1,560,110	1,461,681	
72	Interest on Long-term Debt	3,527,451	--	--	(3,527,451)	
73	Bond Issuance Costs and Fees	174,080	--	--	(174,080)	
91	Contracted Instructional Services between Schools	2,863,178	--	--	(2,863,178)	
93	Payments Related to Shared Services Arrangements	726,594	--	726,594	--	
99	Other Intergovernmental Charges	645,982	--	--	(645,982)	
TG	Total Governmental Activities	<u>50,306,679</u>	<u>799,520</u>	<u>8,203,831</u>	<u>(41,303,328)</u>	
TP	Total Primary Government	<u>\$ 50,306,679</u>	<u>\$ 799,520</u>	<u>\$ 8,203,831</u>	<u>(41,303,328)</u>	
	General Revenues:					
MT	Property Taxes, Levied for General Purposes				31,365,838	
DT	Property Taxes, Levied for Debt Service				6,797,875	
IE	Investment Earnings				116,353	
GC	Grants and Contributions Not Restricted to Specific Programs				4,205,345	
MI	Miscellaneous				3,335,989	
TR	Total General Revenues				<u>45,821,400</u>	
CN	Change in Net Position				<u>4,518,072</u>	
NB	Net Position - Beginning				30,251,965	
NE	Net Position - Ending				<u>\$ 34,770,037</u>	

The accompanying notes are an integral part of this statement.

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**

BALANCE SHEET - GOVERNMENTAL FUNDS

AUGUST 31, 2014

Data Control Codes		10 General Fund	50 Debt Service Fund	Other Governmental Funds	98 Total Governmental Funds
<b>ASSETS:</b>					
1110	Cash and Cash Equivalents	\$ 10,605,460	\$ 2,657,198	\$ 5,956,576	\$ 19,219,234
1120	Current Investments	94,112	25,726	--	119,838
1225	Taxes Receivable, Net	1,508,111	301,891	--	1,810,002
1240	Due from Other Governments	1,795,794	10,467	583,650	2,389,911
1260	Due from Other Funds	100,407	--	72,354	172,761
1300	Inventories	62,938	--	61,394	124,332
1410	Unrealized Expenditures	110,223	--	--	110,223
1000	<b>Total Assets</b>	<b>14,277,045</b>	<b>2,995,282</b>	<b>6,673,974</b>	<b>23,946,301</b>
<b>LIABILITIES:</b>					
Current Liabilities:					
2110	Accounts Payable	\$ 564,196	\$ --	\$ 27,200	\$ 591,396
2150	Payroll Deductions & Withholdings	--	--	170	170
2160	Accrued Wages Payable	1,176,655	--	91,487	1,268,142
2170	Due to Other Funds	17,095	--	155,666	172,761
2180	Due to Other Governments	115,957	--	56,531	172,488
2300	Unearned Revenue	1,533,643	301,890	24	1,835,557
2000	<b>Total Liabilities</b>	<b>3,407,546</b>	<b>301,890</b>	<b>331,078</b>	<b>4,040,514</b>
<b>FUND BALANCES:</b>					
Nonspendable Fund Balances:					
3410	Inventories	62,939	--	61,395	124,334
Restricted Fund Balances:					
3450	Federal/State Funds Grant Restrictions	--	--	651,578	651,578
3470	Capital Acquisitions & Contractual Obligations	--	--	5,424,904	5,424,904
3480	Retirement of Long-Term Debt	--	2,693,392	--	2,693,392
3490	Other Restrictions of Fund Balance	--	--	16,608	16,608
Committed Fund Balances:					
3510	Construction	828,136	--	--	828,136
3545	Other Committed Fund Balance	--	--	188,411	188,411
3600	Unassigned	9,978,424	--	--	9,978,424
3000	<b>Total Fund Balances</b>	<b>10,869,499</b>	<b>2,693,392</b>	<b>6,342,896</b>	<b>19,905,787</b>
4000	<b>Total Liabilities and Fund Balances</b>	<b>\$ 14,277,045</b>	<b>\$ 2,995,282</b>	<b>\$ 6,673,974</b>	<b>\$ 23,946,301</b>

The accompanying notes are an integral part of this statement.

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**  
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
 TO THE STATEMENT OF NET POSITION  
 AUGUST 31, 2014

Total fund balances - governmental funds balance sheet	\$ 19,905,787
Amounts reported for governmental activities in the Statement of Net Position ("SNP") are different because:	
Capital assets used in governmental activities are not reported in the funds.	93,499,917
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	1,810,002
Payables for bond principal which are not due in the current period are not reported in the funds.	(71,261,595)
The accumulated accretion on capital appreciation bonds reported in the SNA but not in the funds.	(8,137,081)
Payables for bond interest which are not due in the current period are not reported in the funds.	(124,186)
Bond premiums are amortized in the SNA but not in the funds.	(1,195,666)
The loss on refunding of bonds is amortized in the SNA but in the funds.	<u>272,859</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 34,770,037</u>

The accompanying notes are an integral part of this statement.

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES

## IN FUND BALANCES - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED AUGUST 31, 2014

Data Control Codes	10 General Fund	50 Debt Service Fund	Other Governmental Funds	98 Total Governmental Funds
<b>REVENUES:</b>				
5700 Local and Intermediate Sources	\$ 34,800,957	\$ 6,853,528	\$ 803,074	\$ 42,457,559
5800 State Program Revenues	4,446,085	--	534,030	4,980,115
5900 Federal Program Revenues	748,951	--	6,680,110	7,429,061
5020 Total Revenues	<u>39,995,993</u>	<u>6,853,528</u>	<u>8,017,214</u>	<u>54,866,735</u>
<b>EXPENDITURES:</b>				
Current:				
0011 Instruction	17,634,655	--	4,153,115	21,787,770
0012 Instructional Resources and Media Services	425,857	--	49,488	475,345
0013 Curriculum and Staff Development	335,655	--	501,885	837,540
0021 Instructional Leadership	471,157	--	385,795	856,952
0023 School Leadership	2,126,369	--	48,966	2,175,335
0031 Guidance, Counseling, & Evaluation Services	1,107,434	--	82,967	1,190,401
0032 Social Work Services	49,797	--	--	49,797
0033 Health Services	363,142	--	16,768	379,910
0034 Student Transportation	1,575,994	--	93,918	1,669,912
0035 Food Service	--	--	2,180,761	2,180,761
0036 Cocurricular/Extracurricular Activities	1,456,098	--	42,588	1,498,686
0041 General Administration	1,203,202	--	42,822	1,246,024
0051 Facilities Maintenance and Operations	4,229,186	--	12,000	4,241,186
0052 Security and Monitoring Services	126,361	--	--	126,361
0053 Data Processing Services	1,831,506	--	477,000	2,308,506
0061 Community Services	56,905	--	16,210	73,115
0071 Principal on Long-term Debt	--	3,070,462	--	3,070,462
0072 Interest on Long-term Debt	--	3,490,874	--	3,490,874
0073 Bond Issuance Costs and Fees	--	2,750	171,330	174,080
0081 Capital Outlay	2,589,550	--	312,129	2,901,679
0091 Contracted Instructional Services				
0091 Between Public Schools	2,863,178	--	--	2,863,178
0093 Payments to Shared Service Arrangements	--	--	726,594	726,594
0099 Other Intergovernmental Charges	645,982	--	--	645,982
6030 Total Expenditures	<u>39,092,028</u>	<u>6,564,086</u>	<u>9,314,336</u>	<u>54,970,450</u>
1100 Excess (Deficiency) of Revenues Over (Under)				
1100 Expenditures	<u>903,965</u>	<u>289,442</u>	<u>(1,297,122)</u>	<u>(103,715)</u>
Other Financing Sources and (Uses):				
7901 Refunding Bonds Issued	--	2,740,000	--	2,740,000
7911 Capital-Related Debt Issued (Regular Bonds)	--	--	6,550,000	6,550,000
7912 Sale of Real or Personal Property	10,235	--	--	10,235
7915 Transfers In	5,000	--	--	5,000
7916 Premium or Discount on Issuance of Bonds	--	532,859	171,330	704,189
8911 Transfers Out	(5,000)	--	--	(5,000)
8940 Payment to Bond Refunding Escrow Agent	--	(3,272,859)	--	(3,272,859)
7080 Total Other Financing Sources and (Uses)	<u>10,235</u>	<u>--</u>	<u>6,721,330</u>	<u>6,731,565</u>
1200 Net Change in Fund Balances	<u>914,200</u>	<u>289,442</u>	<u>5,424,208</u>	<u>6,627,850</u>
0100 Fund Balances - Beginning	9,955,299	2,403,950	918,688	13,277,937
3000 Fund Balances - Ending	<u>\$ 10,869,499</u>	<u>\$ 2,693,392</u>	<u>\$ 6,342,896</u>	<u>\$ 19,905,787</u>

The accompanying notes are an integral part of this statement.

**MARBLE FALLS 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, 2014

Net change in fund balances - total governmental funds	\$ 6,627,850
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	4,818,153
The depreciation of capital assets used in governmental activities is not reported in the funds.	(3,188,267)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(52,219)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	3,070,462
The accretion of interest on capital appreciation bonds is not reported in the funds.	(139,453)
(Increase) decrease in accrued interest from beginning of period to end of period.	28,421
Bond premiums are reported in the funds but amortized in the SOA.	(704,189)
Bonded debt issued is recorded in the funds but not in the SOA.	(9,290,000)
Amounts deposited with bond refunding agent are recorded in the funds but not in the SOA.	3,272,859
Bond premiums are reported in the funds but not in the SOA.	<u>74,455</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 4,518,072</u>

The accompanying notes are an integral part of this statement.

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

AUGUST 31, 2014

Data Control Codes		Private-purpose Trust Funds	Agency Funds
			Student Activity
<b>ASSETS:</b>			
1110	Cash and Cash Equivalents	\$ 27,177	\$ 151,261
1800	Restricted Assets	18,343	--
1000	Total Assets	<u>45,520</u>	<u>151,261</u>
<b>LIABILITIES:</b>			
Current Liabilities:			
2110	Accounts Payable	\$ --	\$ 2,212
2190	Due to Student Groups	--	149,049
2000	Total Liabilities	<u>--</u>	<u>151,261</u>
<b>NET POSITION:</b>			
3800	Held in Trust	45,520	--
3000	Total Net Position	<u>\$ 45,520</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FIDUCIARY FUNDS

FOR THE YEAR ENDED AUGUST 31, 2014

	Private- Purpose Trusts
<b>Additions:</b>	
Investment Income	\$ 175
Contributions	--
Total Additions	<u>175</u>
<b>Deductions:</b>	
Scholarship Awards	1,000
Other Expenses	--
Total Deductions	<u>1,000</u>
<b>Change in Net Position</b>	(825)
Net Position-Beginning of the Year	46,345
Net Position-End of the Year	<u>\$ 45,520</u>

The accompanying notes are an integral part of this statement.

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2014

A. Summary of Significant Accounting Policies

The basic financial statements of Marble Falls Independent School District (the "District") have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") applicable to governmental units in conjunction with the Texas Education Agency's Financial Accountability System Resource Guide ("Resource Guide"). The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

1. Reporting Entity

The Board of School Trustees ("Board"), a seven-member group, has governance responsibilities over all activities related to public elementary and secondary 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" as defined by the GASB in its Statement No. 14, "The Financial Reporting Entity" and there are no component units included within the reporting entity.

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

Government-wide Financial Statements: The statement of net assets and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The District does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the District's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

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

Debt Service Fund: This fund accounts for debt service property taxes and the payment of bond principal and interest as it comes due.

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2014

In addition, the District reports the following fund types:

**Private-Purpose Trust Funds:** These funds are used to report trust arrangements under which principal and income benefit individuals, private organizations, or other governments not reported in other fiduciary fund types.

**Agency Funds:** These funds are used to report student activity funds and other resources held in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

Fiduciary funds are reported in the fiduciary fund financial statements. However, because their assets are held in a trustee or agent capacity and are therefore not available to support District programs, these funds are not included in the government-wide statements.

b. **Measurement Focus, Basis of Accounting**

**Government-wide and Fiduciary Fund Financial Statements:** These financial statements are reported using the economic resources measurement focus. They are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

**Governmental Fund Financial Statements:** Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District does not consider revenues collected after its year-end to be available in the current period. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When the District incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the District's policy to use restricted resources first, then unrestricted resources.

3. **Financial Statement Amounts**

a. **Property Taxes**

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 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 when they become due or past due and receivable within the current period.

Allowances for uncollectible tax receivables within the General and Debt Service Funds are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED AUGUST 31, 2014

b. Inventories and Prepaid Items

The District records purchases of supplies as expenditures, utilizing the purchase method of accounting for inventory in accordance with the Resource Guide.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

c. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	30
Buildings	50
Building Improvements	20
Vehicles	2-15
Office Equipment	3-15
Computer Equipment	3-15

d. Deferred Outflows and Inflows of Resources

In addition to assets, the statements of financial position (the government-wide Statement of Net Position and governmental funds balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position and/or fund balance that applies to one or more future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statements of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to one or more future periods and so will not be recognized as an inflow of resources (revenue) until that time.

e. Receivable and Payable Balances

The District believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

There are no significant receivables which are not scheduled for collection within one year of year end.

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2014

f. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net assets.

g. Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates.

h. Data Control Codes

Data Control Codes appear in the rows and above the columns of certain financial statements. The TEA requires the display of these codes in the financial statements filed with TEA in order to insure accuracy in building a statewide database for policy development and funding plans.

i. Fund Balances - Governmental Funds

Fund balances of the governmental funds are classified as follows:

**Nonspendable Fund Balance** - represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

**Restricted Fund Balance** - represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

**Committed Fund Balance** - represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

**Assigned Fund Balance** - represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. 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 conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the District itself.

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED AUGUST 31, 2014

Unassigned Fund Balance - represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

j. 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. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary 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 net position to have been depleted before unrestricted net position is applied.

k. 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). In order 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, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures," violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

<u>Violation</u>	<u>Action Taken</u>
Debt Service Fund #0073 Bond Issuance Costs and Fees	\$ 750 Closely monitor costs

2. Deficit Fund Balance or Fund Net Assets of Individual Funds

Following are funds having deficit fund balances or fund net assets at year end, if any, along with remarks which address such deficits:

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
None	\$ --	Not Applicable

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED AUGUST 31, 2014**

C. Deposits and Investments

The District's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the District's agent bank approved pledged securities 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.

1. Cash Deposits:

At August 31, 2014, the carrying amount of the District's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$19,219,234 and the bank balance was \$20,494,041. The District's cash deposits at August 31, 2014 and during the period ended August 31, 2014, were entirely covered by FDIC insurance or by pledged collateral held by the District's agent bank in the District's name.

2. Investments:

The District is required by Government Code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit.

The Public Funds Investment Act ("Act") requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the basic financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the District adhered to the requirements of the Act. Additionally, investment practices of the District were in accordance with local policies.

The Act determines the types of investments which are allowable for the District. These include, with certain restrictions, 1) obligations of the U.S. Treasury, U.S. agencies, and the State of Texas, 2) certificates of deposit, 3) certain municipal securities, 4) securities lending program, 5) repurchase agreements, 6) bankers acceptances, 7) mutual funds, 8) investment pools, 9) guaranteed investment contracts, and 10) commercial paper.

The District's investments at August 31, 2014 are shown below.

<u>Investment or Investment Type</u>	<u>Maturity</u>	<u>Ratings</u>	<u>Fair Value</u>	<u>Percentage</u>
Lone Star Investment Pool	24 days average	AAA	\$ <u>119,838</u>	100%

3. Analysis of Specific Deposit and Investment Risks

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the District's investments were rated as noted above.

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2014

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name.

At year end, the District was not exposed to custodial credit risk.

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the District investments representing more than 5% of total investments are disclosed above.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

Investment Accounting Policy

The District's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

Public Funds Investment Pools

Public funds investment pools in Texas ("Pools") are established under the authority of the Interlocal Cooperation Act, Chapter 79 of the Texas Government Code, and are subject to the provisions of the Public Funds Investment Act (the "Act"), Chapter 2256 of the Texas Government Code. In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires Pools to: 1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; 2) maintain a continuous rating of no lower than AAA or AAA-m or an equivalent rating by at least one nationally recognized rating service; and 3) maintain the market value of its underlying investment portfolio within one half of one percent of the value of its shares. The District's investments in Pools are reported at an amount determined by the fair value per share of the pool's underlying portfolio, unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED AUGUST 31, 2014**

D. Capital Assets

Capital asset activity for the year ended August 31, 2014, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land	\$ 3,222,680	\$ 133,785	\$ --	\$ 3,356,465
Construction in progress	--	411,266	--	411,266
Total capital assets not being depreciated	<u>3,222,680</u>	<u>545,051</u>	<u>--</u>	<u>3,767,731</u>
Capital assets being depreciated:				
Buildings and improvements	113,314,399	2,391,898	--	115,706,297
Furniture and Equipment	5,620,965	1,881,204	--	7,502,169
Total capital assets being depreciated	<u>118,935,364</u>	<u>4,273,102</u>	<u>--</u>	<u>123,208,466</u>
Less accumulated depreciation for:				
Buildings and improvements	(26,711,229)	(2,536,905)	--	(29,248,134)
Furniture and Equipment	(3,576,786)	(651,362)	--	(4,228,148)
Total accumulated depreciation	<u>(30,288,015)</u>	<u>(3,188,267)</u>	<u>--</u>	<u>(33,476,282)</u>
Total capital assets being depreciated, net	<u>88,647,349</u>	<u>1,084,835</u>	<u>--</u>	<u>89,732,184</u>
Governmental activities capital assets, net	<u>\$ 91,870,029</u>	<u>\$ 1,629,886</u>	<u>\$ --</u>	<u>\$ 93,499,915</u>

Depreciation was charged to functions as follows:

Instruction	\$ 1,780,867
Instructional Resources and Media Services	36,765
Curriculum and Staff Development	11,887
Instructional Leadership	58,361
School Leadership	156,919
Guidance, Counseling, & Evaluation Services	106,274
Health Services	33,049
Student Transportation	266,933
Food Services	167,250
Extracurricular Activities	87,788
General Administration	124,320
Plant Maintenance and Operations	286,743
Security and Monitoring Services	1,422
Data Processing Services	44,375
Community Services	25,314
	<u>\$ 3,188,267</u>

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED AUGUST 31, 2014**

**E. Interfund Balances and Activities**

1. Due To and From Other Funds

Balances due to and due from other funds at August 31, 2014, consisted of the following:

Due To Fund	Due From Fund	Amount	Purpose
General Fund	Other Governmental Funds	\$ 100,407	Short-term loans
Other Governmental Funds	Other Governmental Funds	72,354	For payroll clearing
	Total	<u>\$ 172,761</u>	

All amounts due are scheduled to be repaid within one year.

Transfers To and From Other Funds

Transfers to and from other funds at August 31, 2014, consisted of the following:

Transfers From	Transfers To	Amount	Reason
None	None	\$ --	Not Applicable
	Total	<u>\$ --</u>	

**F. Long-Term Obligations**

The District has entered into a continuing disclosure undertaking to provide Annual Reports and Material Event Notices to the State Information Depository of Texas, which is the Municipal Advisory Council. This information is required under SEC Rule 15c2-12 to enable investors to analyze the financial condition and operations of the District.

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended August 31, 2014, are as follows:

Series	Original Issue (millions)	Interest Rate	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<b>Governmental activities:</b>							
2002	12.325	3.0-4.5%	\$ 608,219	\$ --	\$ 608,219	\$ --	--
2002A	8.940	2.5-5.0%	3,650,000	--	1,155,000	2,495,000	1,220,000
2006	6.967	4.2-4.61%	6,966,778	--	55,000	6,911,778	637,349
2007A	25.000	3.67-4.51%	22,950,000	--	3,575,000	19,375,000	600,000
2008	28.000	3.0-5.0%	25,320,443	--	625,000	24,695,443	650,000
2009A	0.570	2.0%	8,546,617	--	52,243	8,494,374	39,504
20014	9.290	2.0-4.0%	--	9,290,000	--	9,290,000	175,000
			<u>68,042,057</u>	<u>9,290,000</u>	<u>6,070,462</u>	<u>71,261,595</u>	<u>3,321,853</u>
Premium on Bonds			565,932	704,189	74,455	1,195,666	--
Loss on Refunding			--	(272,859)	--	(272,859)	--
Accumulated Accretion on CAB's			7,997,628	873,991	734,538	8,137,081	--
Total governmental activities			<u>\$ 76,605,617</u>	<u>\$ 10,595,321</u>	<u>\$ 6,879,455</u>	<u>\$ 80,321,483</u>	<u>\$ 3,321,853</u>
Due Within One Year						\$ 3,321,853	
Due in More Than One Year						76,999,630	
						<u>\$ 80,321,483</u>	

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED AUGUST 31, 2014

2. Debt Service Requirements

Debt service requirements on long-term debt at August 31, 2014, are as follows:

Year Ending August 31,	Governmental Activities		
	Principal	Interest	Total
2015	\$ 3,321,853	\$ 3,584,762	\$ 6,906,615
2016	2,898,390	4,012,846	6,911,236
2017	2,939,620	3,968,767	6,908,387
2018	2,926,789	3,981,272	6,908,061
2019	2,924,370	3,984,191	6,908,561
2020-2024	17,140,573	15,992,583	33,133,156
2025-2029	11,285,000	8,528,783	19,813,783
2029-2033	14,480,000	5,332,419	19,812,419
2035-2039	13,345,000	1,608,781	14,953,781
Totals	<u>\$ 71,261,595</u>	<u>\$ 50,994,404</u>	<u>\$ 122,255,999</u>

3. Advance Refunding of Debt

In July 2014, the District issued \$2.74 million in Unlimited Tax Refunding Bonds to refund a portion of the District's Series 2007 bonds. The proceeds of the refunding bonds net of the related debt service costs amounted to \$3.3 million and were deposited with an escrow agent to purchase direct obligations of the United States. As a result of the refunding, the District decreased its aggregate debt service payment to maturity by \$0.38 million and realized an economic gain (difference between the present value of debt service payments on the old debt and the new debt) of \$0.3 million.

GASB Statement No. 7, "Advance Refundings Resulting in Defeasance of Debt," provides that refunded debt and assets placed in escrow for the payment of related debt service be excluded from the financial statements. As of August 31, 2014, outstanding balances of bond issues that have been refunded and defeased in-substance by placing existing assets and the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments are as follows.

Bond Issue	Amount
Series 1996	\$ 300,000
Series 2002	7,034,744
Series 2007A	3,000,000
Total	<u>\$ 10,334,744</u>

G. Risk Management

The District is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During fiscal year 2014, 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.

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED AUGUST 31, 2014**

H. Pension Plan

1. Plan Description

The District contributes to the Teacher Retirement System of Texas (TRS), a cost-sharing multiple employer defined benefit pension plan. TRS administers retirement and disability annuities, and death and survivor benefits to employees and beneficiaries of employees of the public school systems of Texas. It operates primarily under the provisions of the Texas Constitution, Article XVI, Sec. 67, and Texas Government Code, Title 8, Subtitle C. TRS also administers proportional retirement benefits and service credit transfer under Texas Government Code, Title 8, Chapters 803 and 805, respectively. The Texas state legislature has the authority to establish and amend benefit provisions of the pension plan and may, under certain circumstances, grant special authority to the TRS Board of Trustees. TRS issues a publicly available financial report that includes financial statements and required supplementary information for the defined benefit pension plan. That report may be obtained by downloading the report from the TRS internet website, [www.trs.state.tx.us](http://www.trs.state.tx.us), under the TRS Publications heading, by calling the TRS Communications Department at 1-800-223-8778, or by writing to the TRS Communications Department, 1000 Red River Street, Austin, Texas 78701.

2. Funding Policy

Contribution requirements are not actuarially determined but are established and amended by the Texas state legislature. The state funding policy is as follows: (1) The state constitution requires the legislature to establish a member contribution rate of not less than 6.0% of the member's annual compensation and a state contribution rate of not less than 6.0% and not more than 10% of the aggregate annual compensation of all members of the system. (2) A state statute prohibits benefit improvements or contribution reductions if, as a result of a 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 certain instances the reporting district is required to make all or a portion of the state's contribution. The District paid additional state contributions on the portion of the employee's salaries that exceeded the statutory minimum and contributions from federal and private grants.

Contributions to TRS for the past three fiscal years are exhibited in the table below.

Year	State		Member		School District	
	Rate	Amount	Rate	Amount	Rate	Amount
2014	6.80%	\$ 1,721,763	6.40%	\$ 1,620,483	6.80%	\$ 232,209
2013	6.40%	1,601,144	6.40%	1,601,144	6.40%	247,616
2012	6.00%	1,611,875	6.40%	1,719,333	6.00%	278,611

I. Health Care Coverage

During the period ended August 31, 2014, employees of the District were covered by a state-wide plan, TRS Active Care. The District paid premiums of \$175 per month per employee to the Plan with the State providing an additional \$75. Employees at their option may authorize payroll withholdings to pay premiums for dependent coverage. The Teacher Retirement System of Texas (TRS) manages TRS Active Care. The Plan is administered by Blue Cross and Blue Shield of Texas, and Scott and White HMO for the medical plan while Medco Health was assigned the prescription drug plan.

The District's participation is renewable annually.

The latest financial information on the state-wide plan is available from TRS (see note H1).

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED AUGUST 31, 2014**

J. Retiree Health Plan

1. TRS-Care

a) Plan Description

The District contributes to the Texas Public School Retired Employees Group Insurance Program (TRS-Care), a cost-sharing multiple-employer defined benefit postemployment health care plan administered by the Teacher Retirement System of Texas. TRS-Care Retired Plan provides health care coverage for certain persons (and their dependants) who retired under the Teacher Retirement System of Texas. The statutory authority for the program is Texas Insurance Code, Chapter 1575. Section 1575.052 grants the TRS Board of Trustees the authority to establish and amend basic and optional group insurance coverage for participants. The TRS issues a publicly available financial report that includes financial statements and required supplementary information for TRS-Care. That report may be obtained by visiting the TRS Web site at [www.trs.state.tx.us](http://www.trs.state.tx.us) under the TRS Publications heading, by writing to the Communications Department of the Teacher Retirement System of Texas at 1000 Red River Street, Austin, Texas 78701, or by calling the TRS Communications Department at 1-800-223-8778.

b) Funding Policy

Contribution requirements are not actuarially determined but are legally established each biennium by the Texas Legislature. Texas Insurance Code, Sections 1575.202, 203, and 204 establish state, active employee, and public school contributions, respectively. Funding for free basic coverage is provided by the program based upon public school district payroll. Per Texas Insurance Code, Chapter 1575, the public school contribution may not be less than 0.25% or greater than 0.75% of the salary of each active employee of the public school. Funding for optional coverage is provided by those participants selecting the optional coverage.

Contribution rates and amounts are shown in the table below.

Year	Rate	Active Member		State		School District			
		Rate	Amount	Rate	Amount	Rate	Amount		
2014	0.65%	\$	149,492	1.00%	\$	229,988	0.55%	\$	126,494
2013	0.65%		144,823	0.50%		111,403	0.55%		122,543
2012	0.65%		147,681	1.00%		227,202	0.55%		124,961

2. Medicare Part D Subsidies

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003, which was effective January 1, 2006, established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. One of the provisions of Medicare Part D allows for the Texas Public School Retired Employee Group Insurance Program (TRS-Care) to receive retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. For the fiscal years ended 2014, 2013, and 2012, the subsidy payments received by TRS-Care on behalf of the District were \$70,272, \$68,584, and \$68,106, respectively.

K. Commitments and Contingencies

1. Contingencies

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 collectibility 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 basic financial statements for such contingencies.

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2014

2. Litigation

No reportable litigation was pending against the District at August 31,2014.

L. Shared Services Arrangements

**Shared Services Arrangement - Fiscal Agent**

The District is the fiscal agent for a Shared Services Arrangement ("SSA") which provides services to the member districts listed below. All services are provided by the fiscal agent. The member districts provide the funds to the fiscal agent. According to guidance provided in TEA's Resource Guide, the District has accounted for the fiscal agent's activities of the SSA in a special revenue fund and will be accounted for using Model 3 in the SSA section of the Resource Guide. Expenditures of the SSA are summarized below:

<u>Member Districts</u>	<u>Expenditures</u>
Burnet CISD	\$ 703,157

## Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**

GENERAL FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED AUGUST 31, 2014

**EXHIBIT G-1**

Page 1 of 2

Data Control Codes	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	1	2	3		
	Original	Final	Actual		
<b>REVENUES:</b>					
5700	Local and Intermediate Sources	\$ 31,647,212	\$ 34,697,975	\$ 34,800,957	\$ 102,982
5800	State Program Revenues	4,401,258	4,403,508	4,446,085	42,577
5900	Federal Program Revenues	490,000	716,919	748,951	32,032
5020	Total Revenues	<u>36,538,470</u>	<u>39,818,402</u>	<u>39,995,993</u>	<u>177,591</u>
<b>EXPENDITURES:</b>					
Current:					
Instructional & Instructional Related Services:					
0011	Instruction	17,842,868	17,769,982	17,634,655	135,327
0012	Instructional Resources and Media Services	425,989	429,733	425,857	3,876
0013	Curriculum and Staff Development	297,834	343,833	335,655	8,178
	Total Instruction & Instr. Related Services	<u>18,566,690</u>	<u>18,543,548</u>	<u>18,396,167</u>	<u>147,381</u>
Instructional and School Leadership:					
0021	Instructional Leadership	706,060	540,184	471,157	69,027
0023	School Leadership	2,071,923	2,138,180	2,126,369	11,811
	Total Instructional & School Leadership	<u>2,777,983</u>	<u>2,678,364</u>	<u>2,597,526</u>	<u>80,838</u>
Support Services - Student (Pupil):					
0031	Guidance, Counseling and Evaluation Services	1,073,812	1,110,321	1,107,434	2,887
0032	Social Work Services	45,351	50,351	49,797	554
0033	Health Services	371,793	380,006	363,142	16,864
0034	Student (Pupil) Transportation	1,587,620	1,598,620	1,575,994	22,626
0036	Cocurricular/Extracurricular Activities	1,486,399	1,505,287	1,456,098	49,189
	Total Support Services - Student (Pupil)	<u>4,564,975</u>	<u>4,644,585</u>	<u>4,552,465</u>	<u>92,120</u>
Administrative Support Services:					
0041	General Administration	1,204,672	1,229,172	1,203,202	25,970
	Total Administrative Support Services	<u>1,204,672</u>	<u>1,229,172</u>	<u>1,203,202</u>	<u>25,970</u>
Support Services - Nonstudent Based:					
0051	Plant Maintenance and Operations	3,933,737	4,265,419	4,229,186	36,233
0052	Security and Monitoring Services	105,353	126,853	126,361	492
0053	Data Processing Services	1,076,534	2,034,835	1,831,506	203,329
	Total Support Services - Nonstudent Based	<u>5,115,623</u>	<u>6,427,107</u>	<u>6,187,053</u>	<u>240,054</u>
Ancillary Services:					
0061	Community Services	74,783	74,783	56,905	17,878
	Total Ancillary Services	<u>74,783</u>	<u>74,783</u>	<u>56,905</u>	<u>17,878</u>
Capital Outlay:					
0081	Capital Outlay	--	3,318,084	2,589,550	728,534
	Total Capital Outlay	<u>--</u>	<u>3,318,084</u>	<u>2,589,550</u>	<u>728,534</u>
Intergovernmental Charges:					
0091	Contracted Instr. Services Between Public Schools	3,576,539	2,889,539	2,863,178	26,361
0099	Other Intergovernmental Charges	657,204	657,204	645,982	11,222
	Total Intergovernmental Charges	<u>4,233,743</u>	<u>3,546,743</u>	<u>3,509,160</u>	<u>37,583</u>
6030	Total Expenditures	<u>36,538,470</u>	<u>40,462,386</u>	<u>39,092,028</u>	<u>1,370,358</u>

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**

GENERAL FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED AUGUST 31, 2014

**EXHIBIT G-1**  
 Page 2 of 2

Data Control Codes		1	2	3	Variance with Final Budget Positive (Negative)
		Budgeted Amounts		Actual	
		Original	Final		
1100	Excess (Deficiency) of Revenues Over (Under)				
1100	Expenditures	--	(643,984)	903,965	1,547,949
	Other Financing Sources (Uses):				
7912	Sale of Real or Personal Property	--	--	10,235	10,235
7915	Transfers In	--	--	5,000	5,000
8911	Transfers Out	--	--	(5,000)	(5,000)
7080	Total Other Financing Sources and (Uses)	--	--	10,235	10,235
1200	Net Change in Fund Balance	--	(643,984)	914,200	1,558,184
0100	Fund Balance - Beginning	9,955,299	9,955,299	9,955,299	--
3000	Fund Balance - Ending	\$ 9,955,299	\$ 9,311,315	\$ 10,869,499	\$ 1,558,184

## Combining Statements and Budget Comparisons as Supplementary Information

This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**

COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 AUGUST 31, 2014

Data Control Codes		Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit C-1)
<b>ASSETS:</b>				
1110	Cash and Cash Equivalents	\$ 517,842	\$ 5,438,734	\$ 5,956,576
1240	Due from Other Governments	583,650	--	583,650
1260	Due from Other Funds	72,354	--	72,354
1300	Inventories	61,394	--	61,394
1000	<b>Total Assets</b>	<u>1,235,240</u>	<u>5,438,734</u>	<u>6,673,974</u>
<b>LIABILITIES:</b>				
Current Liabilities:				
2110	Accounts Payable	\$ 13,370	\$ 13,830	\$ 27,200
2150	Payroll Deductions & Withholdings	170	--	170
2160	Accrued Wages Payable	91,487	--	91,487
2170	Due to Other Funds	155,666	--	155,666
2180	Due to Other Governments	56,531	--	56,531
2300	Unearned Revenue	24	--	24
2000	<b>Total Liabilities</b>	<u>317,248</u>	<u>13,830</u>	<u>331,078</u>
<b>FUND BALANCES:</b>				
Nonspendable Fund Balances:				
3410	Inventories	61,395	--	61,395
Restricted Fund Balances:				
3450	Federal/State Funds Grant Restrictions	651,578	--	651,578
3470	Capital Acquisitions & Contractual Obligations	--	5,424,904	5,424,904
3490	Other Restrictions of Fund Balance	16,608	--	16,608
Committed Fund Balances:				
3545	Other Committed Fund Balance	188,411	--	188,411
3000	<b>Total Fund Balances</b>	<u>917,992</u>	<u>5,424,904</u>	<u>6,342,896</u>
4000	<b>Total Liabilities and Fund Balances</b>	<u>\$ 1,235,240</u>	<u>\$ 5,438,734</u>	<u>\$ 6,673,974</u>

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2014

Data Control Codes		Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit C-2)
<b>REVENUES:</b>				
5700	Local and Intermediate Sources	\$ 802,464	\$ 610	\$ 803,074
5800	State Program Revenues	534,030	--	534,030
5900	Federal Program Revenues	6,680,110	--	6,680,110
5020	Total Revenues	<u>8,016,604</u>	<u>610</u>	<u>8,017,214</u>
<b>EXPENDITURES:</b>				
Current:				
0011	Instruction	3,816,538	336,577	4,153,115
0012	Instructional Resources and Media Services	49,488	--	49,488
0013	Curriculum and Staff Development	501,885	--	501,885
0021	Instructional Leadership	385,795	--	385,795
0023	School Leadership	48,966	--	48,966
0031	Guidance, Counseling, & Evaluation Services	82,967	--	82,967
0033	Health Services	16,768	--	16,768
0034	Student Transportation	93,918	--	93,918
0035	Food Service	2,180,761	--	2,180,761
0036	Cocurricular/Extracurricular Activities	42,588	--	42,588
0041	General Administration	42,822	--	42,822
0051	Facilities Maintenance and Operations	12,000	--	12,000
0053	Data Processing Services	--	477,000	477,000
0061	Community Services	16,210	--	16,210
0073	Bond Issuance Costs and Fees	--	171,330	171,330
0081	Capital Outlay	--	312,129	312,129
0093	Payments to Shared Service Arrangements	726,594	--	726,594
6030	Total Expenditures	<u>8,017,300</u>	<u>1,297,036</u>	<u>9,314,336</u>
1100	Excess (Deficiency) of Revenues Over (Under)			
1100	Expenditures	<u>(696)</u>	<u>(1,296,426)</u>	<u>(1,297,122)</u>
Other Financing Sources and (Uses):				
7911	Capital-Related Debt Issued (Regular Bonds)	--	6,550,000	6,550,000
7916	Premium or Discount on Issuance of Bonds	--	171,330	171,330
7080	Total Other Financing Sources and (Uses)	<u>--</u>	<u>6,721,330</u>	<u>6,721,330</u>
1200	Net Change in Fund Balances	<u>(696)</u>	<u>5,424,904</u>	<u>5,424,208</u>
0100	Fund Balances - Beginning	918,688	--	918,688
3000	Fund Balances - Ending	<u>\$ 917,992</u>	<u>\$ 5,424,904</u>	<u>\$ 6,342,896</u>

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

AUGUST 31, 2014

Data Control Codes		206 ESEA Title X Part C Homeless	211 ESEA Title I Improving Basic Programs	224 IDEA-B Formula	225 IDEA-B Preschool Grant
<b>ASSETS:</b>					
1110	Cash and Cash Equivalents	\$ 1,000	\$ (3,848)	\$ (47,805)	\$ (7,155)
1240	Due from Other Governments	--	49,131	59,995	1,090
1260	Due from Other Funds	--	--	21,398	8,574
1300	Inventories	--	--	--	--
1000	<b>Total Assets</b>	<u>1,000</u>	<u>45,283</u>	<u>33,588</u>	<u>2,509</u>
<b>LIABILITIES:</b>					
Current Liabilities:					
2110	Accounts Payable	\$ 1,000	\$ --	\$ 69	\$ --
2150	Payroll Deductions & Withholdings	--	--	--	--
2160	Accrued Wages Payable	--	34,927	29,951	1,091
2170	Due to Other Funds	--	10,356	3,568	1,418
2180	Due to Other Governments	--	--	--	--
2300	Unearned Revenue	--	--	--	--
2000	<b>Total Liabilities</b>	<u>1,000</u>	<u>45,283</u>	<u>33,588</u>	<u>2,509</u>
<b>FUND BALANCES:</b>					
Nonspendable Fund Balances:					
3410	Inventories	--	--	--	--
Restricted Fund Balances:					
3450	Federal/State Funds Grant Restrictions	--	--	--	--
3490	Other Restrictions of Fund Balance	--	--	--	--
Committed Fund Balances:					
3545	Other Committed Fund Balance	--	--	--	--
3000	<b>Total Fund Balances</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
4000	<b>Total Liabilities and Fund Balances</b>	<u>\$ 1,000</u>	<u>\$ 45,283</u>	<u>\$ 33,588</u>	<u>\$ 2,509</u>

240 National School Breakfast/Lunch Program	242 Summer Feeding Program	244 Vo Ed Basic Grant	255 ESEA Title II Training & Recruiting	263 English Lang Acquisition and Enhancement
\$ 568,933	\$ 40,017	\$ 503	\$ (8,539)	\$ (2,792)
36,504	--	--	17,919	14,097
39,894	--	49	--	893
61,394	--	--	--	--
<u>706,725</u>	<u>40,017</u>	<u>552</u>	<u>9,380</u>	<u>12,198</u>
\$ 5,376	\$ 123	\$ --	\$ --	\$ --
--	--	--	--	--
3,570	--	--	9,837	8,040
46	39,894	552	(457)	4,212
--	--	--	--	--
--	--	--	--	--
<u>8,992</u>	<u>40,017</u>	<u>552</u>	<u>9,380</u>	<u>12,252</u>
61,395	--	--	--	--
636,338	--	--	--	(54)
--	--	--	--	--
--	--	--	--	--
<u>697,733</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(54)</u>
<u>\$ 706,725</u>	<u>\$ 40,017</u>	<u>\$ 552</u>	<u>\$ 9,380</u>	<u>\$ 12,198</u>

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**

COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 AUGUST 31, 2014

Data Control Codes	270 ESEA, Title VI Part B, Subpart 2 Rural School	272 MAC Program	276 Title I SIP Academy Grant	287 Education Jobs Fund	
<b>ASSETS:</b>					
1110	Cash and Cash Equivalents	\$ 22,836	\$ 19,878	\$ (108,977)	\$ 33,171
1240	Due from Other Governments	1,352	--	159,088	--
1260	Due from Other Funds	--	--	--	--
1300	Inventories	--	--	--	--
1000	<b>Total Assets</b>	<b>24,188</b>	<b>19,878</b>	<b>50,111</b>	<b>33,171</b>
<b>LIABILITIES:</b>					
Current Liabilities:					
2110	Accounts Payable	\$ --	\$ --	\$ --	\$ --
2150	Payroll Deductions & Withholdings	--	--	--	--
2160	Accrued Wages Payable	--	--	--	--
2170	Due to Other Funds	24,188	19,878	50,111	77
2180	Due to Other Governments	--	--	--	33,094
2300	Unearned Revenue	--	--	--	--
2000	<b>Total Liabilities</b>	<b>24,188</b>	<b>19,878</b>	<b>50,111</b>	<b>33,171</b>
<b>FUND BALANCES:</b>					
Nonspendable Fund Balances:					
3410	Inventories	--	--	--	--
Restricted Fund Balances:					
3450	Federal/State Funds Grant Restrictions	--	--	--	--
3490	Other Restrictions of Fund Balance	--	--	--	--
Committed Fund Balances:					
3545	Other Committed Fund Balance	--	--	--	--
3000	<b>Total Fund Balances</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
4000	<b>Total Liabilities and Fund Balances</b>	<b>\$ 24,188</b>	<b>\$ 19,878</b>	<b>\$ 50,111</b>	<b>\$ 33,171</b>

289 Summer School LEP	352 21st Century Community Learning Centers	394 Life Skills Program	397 Advanced Placement Incentives	404 Student Success Initiative
\$ 5,642	\$ (211,206)	\$ --	\$ 6,527	\$ (2,172)
--	244,474	--	--	--
--	--	--	--	2,172
--	--	--	--	--
<u>5,642</u>	<u>33,268</u>	<u>--</u>	<u>6,527</u>	<u>--</u>
\$ --	\$ 5,590	\$ --	\$ --	\$ --
--	170	--	--	--
--	4,071	--	--	--
--	--	--	--	--
--	23,437	--	--	--
--	--	--	--	--
<u>--</u>	<u>33,268</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
5,642	--	--	6,527	--
--	--	--	--	--
--	--	--	--	--
<u>5,642</u>	<u>--</u>	<u>--</u>	<u>6,527</u>	<u>--</u>
<u>\$ 5,642</u>	<u>\$ 33,268</u>	<u>\$ --</u>	<u>\$ 6,527</u>	<u>\$ --</u>

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**

COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 AUGUST 31, 2014

Data Control Codes		410 State Textbook Fund	429 State Funded Special Revenue Fund
<b>ASSETS:</b>			
1110	Cash and Cash Equivalents	\$ 14,361	\$ 24
1240	Due from Other Governments	--	--
1260	Due from Other Funds	--	--
1300	Inventories	--	--
1000	<b>Total Assets</b>	<u>14,361</u>	<u>24</u>
<b>LIABILITIES:</b>			
Current Liabilities:			
2110	Accounts Payable	\$ --	\$ --
2150	Payroll Deductions & Withholdings	--	--
2160	Accrued Wages Payable	--	--
2170	Due to Other Funds	--	--
2180	Due to Other Governments	--	--
2300	Unearned Revenue	--	24
2000	<b>Total Liabilities</b>	<u>--</u>	<u>24</u>
<b>FUND BALANCES:</b>			
Nonspendable Fund Balances:			
3410	Inventories	--	--
Restricted Fund Balances:			
3450	Federal/State Funds Grant Restrictions	--	--
3490	Other Restrictions of Fund Balance	14,361	--
Committed Fund Balances:			
3545	Other Committed Fund Balance	--	--
3000	<b>Total Fund Balances</b>	<u>14,361</u>	<u>--</u>
4000	<b>Total Liabilities and Fund Balances</b>	<u>\$ 14,361</u>	<u>\$ 24</u>

e	461 Campus Activity Funds	472 Central Office Activity Fund	482 City of Marble Falls Grant	Total Nonmajor Special Revenue Funds (See Exhibit H-1)
	\$ 192,072	\$ 2,247	\$ 3,125	\$ 517,842
	--	--	--	583,650
	(626)	--	--	72,354
	--	--	--	61,394
	<u>191,446</u>	<u>2,247</u>	<u>3,125</u>	<u>1,235,240</u>
	\$ 1,212	\$ --	\$ --	\$ 13,370
	--	--	--	170
	--	--	--	91,487
	1,823	--	--	155,666
	--	--	--	56,531
	--	--	--	24
	<u>3,035</u>	<u>--</u>	<u>--</u>	<u>317,248</u>
	--	--	--	61,395
	--	--	3,125	651,578
	--	2,247	--	16,608
	188,411	--	--	188,411
	<u>188,411</u>	<u>2,247</u>	<u>3,125</u>	<u>917,992</u>
	<u>\$ 191,446</u>	<u>\$ 2,247</u>	<u>\$ 3,125</u>	<u>\$ 1,235,240</u>

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2014

Data Control Codes	206 ESEA Title X Part C Homeless	211 ESEA Title I Improving Basic Programs	224 IDEA-B Formula	225 IDEA-B Preschool Grant
<b>REVENUES:</b>				
5700 Local and Intermediate Sources	\$ --	\$ --	\$ --	\$ --
5800 State Program Revenues	--	--	--	--
5900 Federal Program Revenues	1,000	787,435	736,585	14,639
5020 Total Revenues	<u>1,000</u>	<u>787,435</u>	<u>736,585</u>	<u>14,639</u>
<b>EXPENDITURES:</b>				
Current:				
0011 Instruction	1,000	758,101	677,734	14,639
0012 Instructional Resources and Media Services	--	--	--	--
0013 Curriculum and Staff Development	--	11,450	7,200	--
0021 Instructional Leadership	--	3,681	23,508	--
0023 School Leadership	--	--	--	--
0031 Guidance, Counseling, & Evaluation Services	--	--	950	--
0033 Health Services	--	--	--	--
0034 Student Transportation	--	--	--	--
0035 Food Service	--	--	--	--
0036 Cocurricular/Extracurricular Activities	--	--	14,141	--
0041 General Administration	--	14,203	13,052	--
0051 Facilities Maintenance and Operations	--	--	--	--
0061 Community Services	--	--	--	--
0093 Payments to Shared Service Arrangements	--	--	--	--
6030 Total Expenditures	<u>1,000</u>	<u>787,435</u>	<u>736,585</u>	<u>14,639</u>
1100 Excess (Deficiency) of Revenues Over (Under)	--	--	--	--
1100 Expenditures	--	--	--	--
1200 Net Change in Fund Balances	--	--	--	--
0100 Fund Balances - Beginning	--	--	--	--
3000 Fund Balances - Ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

240 National School Breakfast/Lunch Program	242 Summer Feeding Program	244 Vo Ed Basic Grant	255 ESEA Title II Training & Recruiting	263 English Lang Acquisition and Enhancement
\$ 629,219	\$ --	\$ --	\$ --	\$ --
11,765	--	--	--	--
1,530,167	17,516	42,193	128,903	72,903
<u>2,171,151</u>	<u>17,516</u>	<u>42,193</u>	<u>128,903</u>	<u>72,903</u>
--	--	41,202	38,151	72,554
--	--	--	--	--
--	--	--	4,338	349
--	--	--	79,948	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
2,163,245	17,516	--	--	--
--	--	293	--	--
--	--	789	6,466	--
--	--	--	--	--
--	--	--	--	--
<u>2,163,245</u>	<u>17,516</u>	<u>42,284</u>	<u>128,903</u>	<u>72,903</u>
7,906	--	(91)	--	--
<u>7,906</u>	<u>--</u>	<u>(91)</u>	<u>--</u>	<u>--</u>
689,827	--	91	--	(54)
<u>\$ 697,733</u>	<u>\$ --</u>	<u>\$ 91</u>	<u>\$ --</u>	<u>\$ (54)</u>

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2014

Data Control Codes	270 ESEA, Title VI Part B, Subpart 2 Rural School	272 MAC Program	276 Title I SIP Academy Grant	289 Summer School LEP
<b>REVENUES:</b>				
5700 Local and Intermediate Sources	\$ --	\$ --	\$ --	\$ --
5800 State Program Revenues	--	--	--	--
5900 Federal Program Revenues	73,713	16,403	1,536,902	2,226
5020 Total Revenues	<u>73,713</u>	<u>16,403</u>	<u>1,536,902</u>	<u>2,226</u>
<b>EXPENDITURES:</b>				
Current:				
0011 Instruction	71,636	--	1,042,233	--
0012 Instructional Resources and Media Services	--	--	--	--
0013 Curriculum and Staff Development	--	--	286,558	--
0021 Instructional Leadership	--	--	104,976	--
0023 School Leadership	--	--	17,205	--
0031 Guidance, Counseling, & Evaluation Services	--	--	69,197	--
0033 Health Services	--	16,403	--	--
0034 Student Transportation	--	--	10,605	--
0035 Food Service	--	--	--	--
0036 Cocurricular/Extracurricular Activities	--	--	--	--
0041 General Administration	2,077	--	6,008	--
0051 Facilities Maintenance and Operations	--	--	--	--
0061 Community Services	--	--	120	--
0093 Payments to Shared Service Arrangements	--	--	--	--
6030 Total Expenditures	<u>73,713</u>	<u>16,403</u>	<u>1,536,902</u>	<u>--</u>
1100 Excess (Deficiency) of Revenues Over (Under)				
1100 Expenditures	--	--	--	2,226
1200 Net Change in Fund Balances	--	--	--	2,226
0100 Fund Balances - Beginning	--	--	--	3,416
3000 Fund Balances - Ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 5,642</u>

352 21st Century Community Learning Centers	394 Life Skills Program	397 Advanced Placement Incentives	410 State Textbook Fund	461 Campus Activity Funds
\$ --	\$ --	\$ --	\$ --	\$ 171,936
--	--	--	522,265	--
1,719,525	--	--	--	--
<u>1,719,525</u>	<u>--</u>	<u>--</u>	<u>522,265</u>	<u>171,936</u>
508,874	79	163	507,904	82,268
--	--	--	--	49,488
190,477	--	1,501	--	12
173,682	--	--	--	--
8,944	--	--	--	22,817
--	--	--	--	12,820
--	--	--	--	365
83,313	--	--	--	--
--	--	--	--	--
--	--	--	--	28,154
--	--	--	--	--
12,000	--	--	--	--
15,641	--	--	--	449
726,594	--	--	--	--
<u>1,719,525</u>	<u>79</u>	<u>1,664</u>	<u>507,904</u>	<u>196,373</u>
--	(79)	(1,664)	14,361	(24,437)
--	(79)	(1,664)	14,361	(24,437)
--	79	8,191	--	212,848
<u>\$ --</u>	<u>\$ 79</u>	<u>\$ 8,191</u>	<u>\$ 14,361</u>	<u>\$ 212,848</u>

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2014

Data Control Codes	472 Central Office Activity Fund	482 City of Marble Falls Grant	Total Nonmajor Special Revenue Funds (See Exhibit H-2)
<b>REVENUES:</b>			
5700 Local and Intermediate Sources	\$ 1,309	\$ --	\$ 802,464
5800 State Program Revenues	--	--	534,030
5900 Federal Program Revenues	--	--	6,680,110
5020 Total Revenues	<u>1,309</u>	<u>--</u>	<u>8,016,604</u>
<b>EXPENDITURES:</b>			
Current:			
0011 Instruction	--	--	3,816,538
0012 Instructional Resources and Media Services	--	--	49,488
0013 Curriculum and Staff Development	--	--	501,885
0021 Instructional Leadership	--	--	385,795
0023 School Leadership	--	--	48,966
0031 Guidance, Counseling, & Evaluation Services	--	--	82,967
0033 Health Services	--	--	16,768
0034 Student Transportation	--	--	93,918
0035 Food Service	--	--	2,180,761
0036 Cocurricular/Extracurricular Activities	--	--	42,588
0041 General Administration	227	--	42,822
0051 Facilities Maintenance and Operations	--	--	12,000
0061 Community Services	--	--	16,210
0093 Payments to Shared Service Arrangements	--	--	726,594
6030 Total Expenditures	<u>227</u>	<u>--</u>	<u>8,017,300</u>
1100 Excess (Deficiency) of Revenues Over (Under)			
1100 Expenditures	1,082	--	(696)
1200 Net Change in Fund Balances	<u>1,082</u>	<u>--</u>	<u>(696)</u>
0100 Fund Balances - Beginning	1,165	3,125	918,688
3000 Fund Balances - Ending	<u>\$ 2,247</u>	<u>\$ 3,125</u>	<u>\$ 917,992</u>

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**

COMBINING BALANCE SHEET  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 AUGUST 31, 2014

Data Control Codes		622 Capital Projects Fund - CATE	634 Capital Projects Fund-Transportation	636 Capital Projects Fund - Band
<b>ASSETS:</b>				
1110	Cash and Cash Equivalents	\$ 1,999,924	\$ 500,000	\$ 515,200
1000	Total Assets	<u>1,999,924</u>	<u>500,000</u>	<u>515,200</u>
<b>LIABILITIES:</b>				
Current Liabilities:				
2110	Accounts Payable	\$ 13,830	\$ --	\$ --
2000	Total Liabilities	<u>13,830</u>	<u>--</u>	<u>--</u>
<b>FUND BALANCES:</b>				
Restricted Fund Balances:				
3470	Capital Acquisitions & Contractual Obligations	1,986,094	500,000	515,200
3000	Total Fund Balances	<u>1,986,094</u>	<u>500,000</u>	<u>515,200</u>
4000	Total Liabilities and Fund Balances	<u>\$ 1,999,924</u>	<u>\$ 500,000</u>	<u>\$ 515,200</u>

651 Capital Projects Fund - Maintenance	653 Capital Projects Fund - Technology	699 Capital Projects Fund	Total Nonmajor Capital Projects Funds (See Exhibit H-1)
\$ 1,500,000	\$ 923,000	\$ 610	\$ 5,438,734
<del>1,500,000</del>	<del>923,000</del>	<del>610</del>	<del>5,438,734</del>
\$ --	\$ --	\$ --	\$ 13,830
<del>--</del>	<del>--</del>	<del>--</del>	<del>13,830</del>
1,500,000	923,000	610	5,424,904
<u>1,500,000</u>	<u>923,000</u>	<u>610</u>	<u>5,424,904</u>
<del>\$ 1,500,000</del>	<del>\$ 923,000</del>	<del>\$ 610</del>	<del>\$ 5,438,734</del>

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2014

Data Control Codes	622 Capital Projects Fund - CATE	634 Capital Projects Fund-Transportation	636 Capital Projects Fund - Band
<b>REVENUES:</b>			
5700 Local and Intermediate Sources	\$ --	\$ --	\$ --
5020 Total Revenues	<u>--</u>	<u>--</u>	<u>--</u>
<b>EXPENDITURES:</b>			
Current:			
0011 Instruction	101,777	--	234,800
0053 Data Processing Services	--	--	--
0073 Bond Issuance Costs and Fees	171,330	--	--
0081 Capital Outlay	312,129	--	--
6030 Total Expenditures	<u>585,236</u>	<u>--</u>	<u>234,800</u>
1100 Excess (Deficiency) of Revenues Over (Under)			
1100 Expenditures	<u>(585,236)</u>	<u>--</u>	<u>(234,800)</u>
Other Financing Sources and (Uses):			
7911 Capital-Related Debt Issued (Regular Bonds)	2,400,000	500,000	750,000
7916 Premium or Discount on Issuance of Bonds	171,330	--	--
7080 Total Other Financing Sources and (Uses)	<u>2,571,330</u>	<u>500,000</u>	<u>750,000</u>
1200 Net Change in Fund Balances	1,986,094	500,000	515,200
0100 Fund Balances - Beginning	--	--	--
3000 Fund Balances - Ending	<u>\$ 1,986,094</u>	<u>\$ 500,000</u>	<u>\$ 515,200</u>

651 Capital Projects Fund - Maintenance	653 Capital Projects Fund - Technology	699 Capital Projects Fund	Total Nonmajor Capital Projects Funds (See Exhibit H-2)
\$ --	\$ --	\$ 610	\$ 610
<u>    --</u>	<u>    --</u>	<u>    610</u>	<u>    610</u>
--	--	--	336,577
--	477,000	--	477,000
--	--	--	171,330
--	--	--	312,129
<u>    --</u>	<u>  477,000</u>	<u>    --</u>	<u> 1,297,036</u>
<u>    --</u>	<u> (477,000)</u>	<u>    610</u>	<u> (1,296,426)</u>
1,500,000	1,400,000	--	6,550,000
--	--	--	171,330
<u> 1,500,000</u>	<u> 1,400,000</u>	<u>    --</u>	<u> 6,721,330</u>
<u> 1,500,000</u>	<u>    923,000</u>	<u>    610</u>	<u> 5,424,904</u>
<u>    --</u>	<u>    --</u>	<u>    --</u>	<u>    --</u>
<u>\$ 1,500,000</u>	<u>\$ 923,000</u>	<u>\$ 610</u>	<u>\$ 5,424,904</u>

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**

COMBINING STATEMENT OF FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

AUGUST 31, 2014

Data Control Codes	806 Harold Horne Scholarship	821 Designated Gifts & Bequests
<b>ASSETS:</b>		
1110 Cash and Cash Equivalents	\$ --	\$ 26,509
1800 Restricted Assets	18,343	--
1000 Total Assets	<u>18,343</u>	<u>26,509</u>
<b>LIABILITIES:</b>		
2000 Total Liabilities	<u>--</u>	<u>--</u>
<b>NET POSITION:</b>		
3800 Held in Trust	\$ 18,343	\$ 26,509
3000 Total Net Position	<u>\$ 18,343</u>	<u>\$ 26,509</u>

824 DEIC	825 Technology Gifts	876 Ebbie Neptune Memorial	Total Private- Purpose Trust Funds (See Exhibit E-1)
\$ 293	\$ 150	\$ 225	\$ 27,177
--	--	--	18,343
<u>293</u>	<u>150</u>	<u>225</u>	<u>45,520</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
\$ 293	\$ 150	\$ 225	\$ 45,520
<del>\$ 293</del>	<del>\$ 150</del>	<del>\$ 225</del>	<del>\$ 45,520</del>

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**  
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 ALL PRIVATE-PURPOSE TRUST FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2014

	806 Harold Horne Scholarship	821 Designated Gifts & Bequests	824 DEIC
<b>Additions:</b>			
Investment Income	\$ 175	\$ --	\$ --
Net (Decrease) in Fair Value of Investments	--	--	--
Contributions	--	--	--
Plan Member Contributions	--	--	--
Total Additions	<u>175</u>	<u>--</u>	<u>--</u>
<b>Deductions:</b>			
Scholarship Awards	1,000	--	--
Benefits	--	--	--
Refunds of Contributions	--	--	--
Administrative Expenses	--	--	--
Total Deductions	<u>1,000</u>	<u>--</u>	<u>--</u>
<b>Change in Net Position</b>	(825)	--	--
Net Position-Beginning of the Year	19,168	26,509	293
Net Position-End of the Year	<u>\$ 18,343</u>	<u>\$ 26,509</u>	<u>\$ 293</u>

EXHIBIT H-8

825 Technology Gifts	876 Ebbie Neptune Memorial	Total Private-Purpose Trust Funds (See Exhibit E-2)
\$ --	\$ --	\$ 175
--	--	--
--	--	--
--	--	--
<u>          </u>	<u>          </u>	<u>          </u>
--	--	175
--	--	--
--	--	1,000
--	--	--
--	--	--
<u>          </u>	<u>          </u>	<u>          </u>
--	--	1,000
--	--	--
--	--	(825)
150	225	46,345
<u>\$ 150</u>	<u>\$ 225</u>	<u>\$ 45,520</u>

## Other Supplementary Information

This section includes financial information and disclosures not required by the Governmental Accounting Standards Board and not considered a part of the basic financial statements. It may, however, include information which is required by other entities.

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**

SCHEDULE OF DELINQUENT TAXES RECEIVABLE  
 FOR THE YEAR ENDED AUGUST 31, 2014

Year Ended August 31	Tax Rates		3 Assessed/Appraised Value For School Tax Purposes
	1 Maintenance	2 Debt Service	
2005 and Prior Years	\$ Various	\$ Various	\$ Various
2006	1.49	.15	1,782,184,878
2007	1.341	.1306	2,010,430,891
2008	1.04	.195	2,215,553,847
2009	1.04	.215	2,643,333,785
2010	1.04	.245	2,865,855,749
2011	1.04	.25	2,855,639,845
2012	1.04	.25	2,857,119,070
2013	1.0533	.2267	2,940,462,613
2014 (School Year Under Audit)	1.0533	.2267	2,945,172,530

1000 Totals

9000 - Portion of Row 1000 for Taxes Paid into Tax Increment Zone Under Chapter 311, Tax Code

10 Beginning Balance 9/1/13	20 Current Year's Total Levy	31 Maintenance Collections	32 Debt Service Collections	40 Entire Year's Adjustments	50 Ending Balance 8/31/14
\$ 251,881	\$ --	\$ 6,739	\$ 1,084	\$ (3,682)	\$ 240,376
47,665	--	2,410	243	(480)	44,532
55,473	--	3,860	375	(370)	50,868
73,279	--	10,252	1,903	(378)	60,746
137,321	--	25,107	5,160	2,167	109,221
182,582	--	25,552	6,012	(670)	150,348
263,300	--	54,180	12,990	1,123	197,253
385,267	--	100,465	24,124	1,786	262,464
695,614	--	267,223	56,620	(2,951)	368,820
--	37,698,208	30,474,028	6,559,084	(116,014)	549,082
<u>\$ 2,092,382</u>	<u>\$ 37,698,208</u>	<u>\$ 30,969,816</u>	<u>\$ 6,667,595</u>	<u>\$ (119,469)</u>	<u>\$ 2,033,710</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**

**EXHIBIT J-2**

NATIONAL SCHOOL BREAKFAST AND LUNCH PROGRAM  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED AUGUST 31, 2014

Data Control Codes	1	2	3
	Budget	Actual	Variance Positive (Negative)
<b>REVENUES:</b>			
5700 Local and Intermediate Sources	\$ 606,629	\$ 629,219	\$ 22,590
5800 State Program Revenues	12,110	11,765	(345)
5900 Federal Program Revenues	1,763,583	1,530,167	(233,416)
5020 Total Revenues	<u>2,382,322</u>	<u>2,171,151</u>	<u>(211,171)</u>
<b>EXPENDITURES:</b>			
Current:			
Support Services - Student (Pupil):			
0035 Food Services	2,243,322	2,163,245	80,077
Total Support Services - Student (Pupil)	<u>2,243,322</u>	<u>2,163,245</u>	<u>80,077</u>
6030 Total Expenditures	<u>2,243,322</u>	<u>2,163,245</u>	<u>80,077</u>
1100 Excess (Deficiency) of Revenues Over (Under)			
1100 Expenditures	139,000	7,906	(131,094)
1200 Net Change in Fund Balance	139,000	7,906	(131,094)
0100 Fund Balance - Beginning	689,827	689,827	--
3000 Fund Balance - Ending	<u>\$ 828,827</u>	<u>\$ 697,733</u>	<u>\$ (131,094)</u>

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**

**EXHIBIT J-3**

DEBT SERVICE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED AUGUST 31, 2014

Data Control Codes	1	2	3
	Budget	Actual	Variance Positive (Negative)
<b>REVENUES:</b>			
5700 Local and Intermediate Sources	\$ 6,898,072	\$ 6,853,528	\$ (44,544)
5020 Total Revenues	<u>6,898,072</u>	<u>6,853,528</u>	<u>(44,544)</u>
<b>EXPENDITURES:</b>			
Debt Service:			
0071 Principal on Long-Term Debt	3,070,462	3,070,462	--
0072 Interest on Long-Term Debt	3,490,875	3,490,874	1
0073 Bond Issuance Costs and Fees	2,000	2,750	(750)
Total Debt Service	<u>6,563,337</u>	<u>6,564,086</u>	<u>(749)</u>
6030 Total Expenditures	<u>6,563,337</u>	<u>6,564,086</u>	<u>(749)</u>
1100 Excess (Deficiency) of Revenues Over (Under)			
1100 Expenditures	<u>334,735</u>	<u>289,442</u>	<u>(45,293)</u>
Other Financing Sources (Uses):			
7901 Refunding Bonds Issued	--	2,740,000	2,740,000
7916 Premium or Discount on Issuance of Bonds	--	532,859	532,859
8940 Payment to Bond Refunding Escrow Agent	--	(3,272,859)	(3,272,859)
1200 Net Change in Fund Balance	<u>334,735</u>	<u>289,442</u>	<u>(45,293)</u>
0100 Fund Balance - Beginning	2,403,950	2,403,950	--
3000 Fund Balance - Ending	<u>\$ 2,738,685</u>	<u>\$ 2,693,392</u>	<u>\$ (45,293)</u>

**WEST, DAVIS & COMPANY, LLP**

11824 Jollyville Road, Suite 100

Austin, Texas 78759

Independent Auditors' 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  
Marble Falls Independent School District  
Marble Falls, Texas

Members of the Board of Trustees:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Marble Falls Independent School District, as of and for the year ended August 31, 2014, and the related notes to the financial statements, which collectively comprise Marble Falls Independent School District's basic financial statements, and have issued our report thereon dated January 16, 2015.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Marble Falls Independent School District's internal control over financial reporting (internal control) to determine the 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 Marble Falls Independent School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Marble Falls 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.

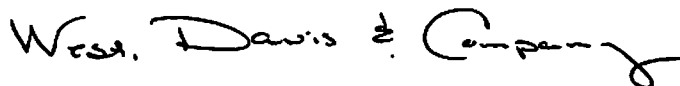
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Marble Falls 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

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

A handwritten signature in black ink that reads "West, Davis & Company". The signature is written in a cursive, flowing style.

West, Davis & Company, LLP  
Austin, TX  
January 16, 2015

**WEST, DAVIS & COMPANY, LLP**

11824 Jollyville Road, Suite 100

Austin, Texas 78759

Independent Auditors' Report on Compliance for Each Major Program and  
on Internal Control Over Compliance Required by OMB Circular A-133

Board of Trustees  
Marble Falls Independent School District  
Marble Falls, Texas

Members of the Board of Trustees:

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

We have audited Marble Falls Independent School District's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Marble Falls Independent School District's major federal programs for the year ended August 31, 2014. Marble Falls 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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Marble Falls 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 Marble Falls 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 of Marble Falls Independent School District's compliance.

**Opinion on Each Major Federal Program**

In our opinion, Marble Falls 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 identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended August 31, 2014.

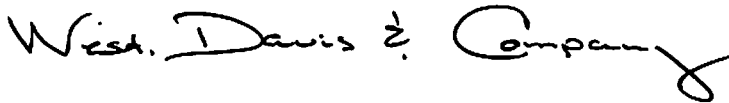
## Report on Internal Control Over Compliance

Management of Marble Falls 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 Marble Falls 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 OMB Circular A-133, 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 Marble Falls 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 considered 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



West, Davis & Company, LLP  
Austin, TX  
January 16, 2015

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED AUGUST 31, 2014**

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified?      Yes   X   No

One or more significant deficiencies identified that are not considered to be material weaknesses?      Yes   X   None Reported

Noncompliance material to financial statements noted?      Yes   X   No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified?      Yes   X   No

One or more significant deficiencies identified that are not considered to be material weaknesses?      Yes   X   None Reported

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?      Yes   X   No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.027A	IDEA-B Formula
84.173A	IDEA-B Preschool
84.287C	SSA Title IV Part B 21st Century Community Learning Centers

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee?   X   Yes      No

B. Financial Statement Findings

NONE

C. Federal Award Findings and Questioned Costs

NONE

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED AUGUST 31, 2014

**EXHIBIT K-1**  
 Page 1 of 2

(1)	(2)	(2A)	(3)
Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
Direct Programs:			
Medicaid Administrative Claiming Program - MAC *	93.778	027-904	\$ 16,403
Total U. S. Department of Health and Human Services			<u>16,403</u>
<b>U. S. DEPARTMENT OF EDUCATION</b>			
Direct Programs:			
ESEA Title X Part C - Education for Homeless Children and Youth	84.196	027-904	1,000
Total Direct Programs			<u>1,000</u>
Passed Through State Department of Education:			
ESEA Title I Part A - Improving Basic Programs *	84.010A	14610101027904	766,710
ESEA Title I Part A - Improving Basic Programs *	84.010A	15610101027904	34,928
Total CFDA Number 84.010A			<u>801,638</u>
IDEA-B Formula *	84.027A	146600010279046600	719,686
IDEA-B Formula *	84.027A	156600010279046600	29,951
Total CFDA Number 84.027A			<u>749,637</u>
Career and Technical - Basic Grant	84.048A	14420006027904	43,073
IDEA-B Preschool *	84.173A	146610010279046610	13,549
IDEA-B Preschool *	84.173A	156610010279046610	1,090
Total CFDA Number 84.173A			<u>14,639</u>
SSA Title IV Part B 21st Century Community Learning Centers	84.287C	146950197110013	1,653,038
SSA Title IV Part B 21st Century Community Learning Centers	84.287C	156950197110013	66,487
Total CFDA Number 84.287C			<u>1,719,525</u>
ESEA, Title VI, Part B, Subpart 2 - Rural and Low Income School	84.358B	14696001027904	75,065
Title III Part A English Language Acquisition and Language Enhancement	84.365A	1471001027904	58,806
Title III Part A English Language Acquisition and Language Enhancement	84.365A	1571001027904	14,097
Total CFDA Number 84.365A			<u>72,903</u>
ESEA Title II Part A - Teacher & Principal Training & Recruiting	84.367A	14694501027904	115,065
ESEA Title II Part A - Teacher & Principal Training & Recruiting	84.367A	15694501027904	15,879
Total CFDA Number 84.367A			<u>130,944</u>
Title I SIP Academy Grant *	84.377A	126107047110028	2,450
Title I SIP Academy Grant *	84.377A	126107047110020	10,303
Title I SIP Academy Grant *	84.377A	136107047110020	1,530,157
Total CFDA Number 84.377A			<u>1,542,910</u>
Total Passed Through State Department of Education			<u>5,150,333</u>
Total U. S. Department of Education			<u>5,151,333</u>

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED AUGUST 31, 2014

(1)	(2)	(2A)	(3)
Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF AGRICULTURE			
Passed Through State Department of Education:			
School Breakfast Program *	10.553	71401401	340,658
National School Lunch Program *	10.555	71301401	1,058,489
Food Distribution (Non-cash) *	10.555	027-904	131,020
Total CFDA Number 10.555			1,189,510
Total Passed Through State Department of Education			1,530,168
Total U. S. Department of Agriculture			1,530,168
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 6,697,904</b>

\* Indicates clustered program under OMB Circular A-133 Compliance Supplement

The accompanying notes are an integral part of this schedule.

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED AUGUST 31, 2014

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Marble Falls Independent School District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.

**MARBLE FALLS INDEPENDENT SCHOOL DISTRICT**

SCHEDULE OF REQUIRED RESPONSES TO SELECTED SCHOOL FIRST INDICATORS  
AS OF AUGUST 31, 2014

<u>Data Control Codes</u>	<u>Responses</u>	
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning default on bonded indebtedness obligations?	No
SF4	Did the district receive a clean audit? - Was there an unmodified opinion in the Annual Financial Report?	Yes
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls?	No
SF9	Was there any disclosure in the Annual Financial Report of material noncompliance?	No
SF10	What was the total accumulated accretion on capital appreciation bonds included in the government-wide financial statements at fiscal year-end?	\$ 8,137,081



**Marble Falls ISD**  
**Board of Trustees**  
**Agenda Item Information**

Meeting Date: January 19, 2015		
<b>Meeting Type:</b> <input checked="" type="checkbox"/> Regular Meeting <input type="checkbox"/> Special Meeting/Workshop <input type="checkbox"/> Hearing	<b>Agenda Placement:</b> <input type="checkbox"/> Public Hearing <input type="checkbox"/> Open Session <input type="checkbox"/> Executive Session <input type="checkbox"/> Recognition <input type="checkbox"/> Administrative Report <input type="checkbox"/> Consent Agenda <input checked="" type="checkbox"/> Regular Agenda <input type="checkbox"/> Information/Discussion	
Date Submitted: January 13, 2015		
Subject: Bond Refunding Program		
<b>Executive Summary:</b> <p>The proposed refunding is the 2<sup>nd</sup> phase of the refunding program initiated with the bond sale approved by the Board on July 21, 2014. The 1<sup>st</sup> phase refinanced a portion of the 2007A bonds and generated \$376,267 of interest cost savings to the Marble Falls ISD taxpayers. The 2<sup>nd</sup> phase of the program will consider refinancing a portion of additional Series 2007A bonds for interest cost savings subject to meeting the established savings goal.</p> <p>Pursuant to Federal Tax Law, should the District commit to issue less than \$10,000,000 of tax-exempt bonds in a calendar year, each bond sale can be designated as "Bank Qualified" and as a result can receive a lower interest rate due to the "Federal Tax Incentive" available to financial institutions who own such bonds. The proposed refunding will refinance approximately \$9,000,000 of principal from the Series 2007A bonds. The 2007A bonds have outstanding interest rates that range between 4.00% and 5.00%. Under current market conditions, the refinancing of the existing interest rates with lower interest rates will generate additional interest cost savings to the District. The District's Financial Advisor will bring a summary of the refunding consideration and be available to answer any questions prior to Board action.</p>		
<b>Fiscal Impact:</b>  <b>Cost:</b> <input type="checkbox"/> Recurring <input type="checkbox"/> One-Time <input type="checkbox"/> No Fiscal Impact	<b>Funding Source: 599</b> <input type="checkbox"/> General Fund <input type="checkbox"/> Grant Funds <input checked="" type="checkbox"/> Other Funds (Specify)	<b>Fiscal Year:</b> Amendment Required? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>Superintendent's Recommendation:</b>  Recommend that we move forward with refinancing the 2007A Bond. Ultimately, this will save taxpayer dollars and reduce debt payments.		
<b>Department Submitting:</b> Business Office	<b>Requested By:</b>	
<b>Cabinet Member's Approval:</b>		
<b>Board Approval Required:</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		



Learners Today...  
 Leaders Tomorrow...  
*Mustangs Forever!*

**Marble Falls ISD**  
**Board of Trustees**  
**Agenda Item Information**

**Meeting Date: January 19, 2015**

**Meeting Type:**

- Regular Meeting
- Special Meeting/Workshop
- Hearing

**Agenda Placement:**

- |  |  |
|--|--|
| <input type="checkbox"/> Public Hearing    | <input type="checkbox"/> Administrative Report     |
| <input type="checkbox"/> Open Session      | <input type="checkbox"/> Consent Agenda            |
| <input type="checkbox"/> Executive Session | <input checked="" type="checkbox"/> Regular Agenda |
| <input type="checkbox"/> Recognition       | <input type="checkbox"/> Information/Discussion    |

**Date Submitted:**

**Subject: Recommendation Summary for Internet Service Provider**

**Executive Summary:**

To enhance access to the Internet in support of current and future educational initiatives required by Marble Falls ISD, the district has sought recommendations to upgrade our Internet Service provider. Our current ISP providers are:

Zeecon – 150MG Circuit Cost \$1390.00 Monthly (Primary Provider)  
 Region XIII – 10MB Circuit Cost \$1860.00 Monthly (Secondary Provider)

**Proposal:**

Time Warner Cable 1GB Circuit Cost \$4080.00 Monthly (Primary Provider)  
 (Secondary Provider) Still in negotiations...

All pricing shown above is before erate discounts, which we have already filed to seek pre-billing. Using our discounts, our out of pocket expenses will be roughly 78% less.

Marble Falls ISD is not currently obligated under contract with our existing ISP's, which will allow us to immediately enter into a new agreement. We will however need to provide written 30 day notice of discontinued service.

Also, it's important to note, if the board so chooses to accept our recommendation, Time Warner has indicated the timeline for new service will take approximately 90 days from contract to get the new circuit live.

**Fiscal Impact:**

**Cost:**

- Recurring
- One-Time
- No Fiscal Impact

**Funding Source:**

- General Fund
- Grant Funds
- Other Funds (Specify)

**Fiscal Year:**

- Amendment Required?
- Yes
  - No

**Superintendent's Recommendation:**

I recommend naming Time Warner as internet provider for the district. The company is large enough to provide a stable platform and should deliver services with minimal interruptions. Best value for the district.

**Department Submitting: Technology**

**Requested By: Robert Keith**

**Cabinet Member's Approval:**

**Board Approval Required: X Yes     No**



Proposer:		Zeecon		
Category	Score 1-10	Weight	Weighted Score	
Cost	10	35%	3.5	
Service Level Agreement	7	25%	1.75	
Ability to execute and perform	7	25%	1.75	
References	6	10%	0.6	
Past experience with the district	5	5%	0.25	
<b>Total Score</b>			<b>7.85</b>	

Proposer:		Time Warner		
Category	Score 1-10	Weight	Weighted Score	
Cost	8	35%	2.8	
Service Level Agreement	8	25%	2	
Ability to execute and perform	8	25%	2	
References	8	10%	0.8	
Past experience with the district	7	5%	0.35	
<b>Total Score</b>			<b>7.95</b>	

Proposer:		Windstream		
Category	Score 1-10	Weight	Weighted Score	
Cost	9	35%	3.15	
Service Level Agreement	8	25%	2	
Ability to execute and perform	7	25%	1.75	
References	7	10%	0.7	
Past experience with the district	0	5%	0	
<b>Total Score</b>			<b>7.6</b>	

**\*Note:**

**Verizon** was not short-listed due to proposed pricing.

**Region 13** was not short-listed due to proposed pricing.

**Skybeam** was not short-listed due to pricing and because they elected to not provide financials.

**Northland Cable** was not short-listed due to proposed pricing.

Account Executive: Paul Gonzales  
 Phone: (512) 485-6497 ext:  
 Cell Phone:  
 Fax:  
 Email: paul.gonzales@twcable.com

**Order # 4837683**

<b>Business Name</b>	Marble Falls ISD	<b>Customer Type:</b>
<b>Federal Tax ID</b>	<b>Tax Exempt Status</b>	<b>Tax Exempt Certificate #</b>
<b>Billing Address</b>		
<b>Attention To:</b>		<b>Account Number</b>
1511 Pony Dr Marble Falls TX 78654		
<b>Billing Contact</b>	<b>Billing Contact Phone</b>	<b>Billing Contact Email Address</b>
Robert Keith	(830) 693-6497	rkeith@mfisd.txed.net
<b>Authorized Contact</b>	<b>Authorized Contact Phone</b>	<b>Authorized Contact Email Address</b>
Robert Keith	(830) 693-6497	rkeith@mfisd.txed.net
<b>Technical Contact</b>	<b>Technical Contact Phone</b>	<b>Technical Contact Email Address</b>
Kevin Weir	(830) 693-6497	kwier@mfisd.txed.net

**Dedicated Internet, Metro Ethernet, and Private Line Service Order Information For 1511 Pony Dr Marble Falls TX 78654**

Site Name	Address Location	Location Type	Bandwidth
Marble Falls ISD	1511 Pony Dr Marble Falls, TX 78654		1GB

<b>New and Revised Services and Monthly Charges At 1511 Pony Dr , Marble Falls TX 78654</b>				
<b>Description</b>	<b>Quantity</b>	<b>Sales Price</b>	<b>Monthly Recurring Total</b>	<b>Contract Term</b>
29 Static IP	1	\$80.00	\$80.00	60 Months
Dedicated Internet Access 1G	1	\$4,000.00	\$4,000.00	60 Months
<b>*Total</b>			<b>\$4,080.00</b>	
*Prices do not include taxes and fees.				

<b>One Time fees At 1511 Pony Dr , Marble Falls TX 78654</b>			
<b>Description</b>	<b>Quantity</b>	<b>Sales Price</b>	<b>Total</b>
FIBER INSTALLATION	1	\$840.00	\$840.00
<b>Total</b>			<b>\$840.00</b>
*Prices do not include taxes and fees.			

**Special Terms**

NON-APPROPRIATION OF FUNDS. Termination for Non-Appropriation. Customer intends to fulfill each Service Order for their respective Order Terms if funds are legally available to pay the applicable Service Charges; provided, however, that Customer may terminate a Service Order, without penalty or liability, if funds sufficient to pay Customer's obligations under such Service Order are not appropriated. At least thirty (30) days prior to the end of the then-current fiscal year, or, if non-appropriation has not occurred by such date, immediately upon non-appropriation, Customer shall certify in writing that (i) funds have not been appropriated for the fiscal period and (ii) such non-appropriation did not result from any act or failure by Customer. Notwithstanding the foregoing, Customer agrees that if at any time prior to five (5) years following the date that Services were first delivered under such Service Order, Customer obtains funds that are legally available and sufficient to pay the applicable Service Charges under such Service Order, it will enter into a new order with TWC for the same or comparable Services delivered under such prior Service Order, upon the same terms and conditions as in this Master Agreement, which obligation shall expressly survive termination of this Master Agreement for non-appropriation under this Exhibit C.

**Electronic Signature Disclosure**

By signing and accepting below you are acknowledging that you have read and agree to the terms and conditions outlined in this document.

\_\_\_\_\_  
Authorized Signature for Time Warner Cable Enterprises LLC

\_\_\_\_\_  
Authorized Signature for Customer

\_\_\_\_\_  
Printed Name and Title

\_\_\_\_\_  
Printed Name and Title

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Date Signed

# Service Agreement



This Time Warner Cable Business Class Service Agreement ("**Service Agreement**") in addition to the Time Warner Cable Business Class Terms and Conditions ("**Terms and Conditions**") and any Time Warner Cable Business Class Service Orders (each, a "**Service Order**"), constitute the **Master Agreement** by and between customer identified below ("**Customer**") and Time Warner Cable ("**TWC**" or "**Operator**") and is effective as of the date last signed below.

## Time Warner Cable Information

Street:	Contact:
City:	Telephone:
State:	Facsimile:
Zip Code:	

## Customer Information

Customer Name (Exact Legal Name):			Federal ID No:	
Billing Address:	Suite:	City:	State:	Zip Code:
Billing Contact Name:	Phone:		E-mail:	
Authorized Contact Name:	Phone:		E-mail:	

## Agreement

THIS SERVICE AGREEMENT HEREBY INCORPORATES BY REFERENCE THE TERMS AND CONDITIONS (AVAILABLE AT [WWW.TWCBC.COM/LEGAL](http://WWW.TWCBC.COM/LEGAL)), A COPY OF WHICH WILL BE PROVIDED TO CUSTOMER UPON REQUEST. BY EXECUTING THIS SERVICE AGREEMENT BELOW, CUSTOMER ACKNOWLEDGES THAT: (1) CUSTOMER ACCEPTS AND AGREES TO BE BOUND BY THE TERMS AND CONDITIONS, INCLUDING SECTION 21 THEREOF, WHICH PROVIDES THAT THE PARTIES DESIRE TO RESOLVE DISPUTES RELATING TO THE TIME WARNER CABLE BUSINESS CLASS SERVICES AGREEMENT THROUGH ARBITRATION; AND (2) BY AGREEING TO ARBITRATION, CUSTOMER IS GIVING UP VARIOUS RIGHTS, INCLUDING THE RIGHT TO TRIAL BY JURY.

By signing and accepting below you are acknowledging that you have read and agree to the terms and conditions outlined in this document.

### Electronic Signature Disclosure

Authorized Signature for	Authorized Signature for Customer
By:	By:
Name (printed):	Name (printed):
Title:	Title:
Date:	Date:

## SERVICE-LEVEL AGREEMENT

**DEDICATED INTERNET ACCESS**

This document outlines the Service-Level Agreement (“SLA”) for Dedicated Internet Access (“DIA”) fiber-based service (the “Service”). Capitalized words used, but not defined herein, shall have the meanings given to them in the Time Warner Cable Business Class Service Agreement (including the terms and conditions, attachments, and Service Orders described therein, the “Agreement”). This SLA is a part of, and hereby incorporated by reference into, the Agreement. If any provision of this SLA and any provision of the Agreement are inconsistent or conflicting, the inconsistent or conflicting provision of this SLA shall control. This SLA document applies only to services provided over TWC’s own network (“On-Net”) and not to any portion that is provided by a third party. All SLA Targets in the table below are measured at the individual circuit or service level, and any applicable credits are issued only for the affected On-Net circuit or service (the “Affected Service”).

**I. SLA Targets for On-Net Services**

SERVICE AVAILABILITY	MEAN TIME TO RESTORE (“MTTR”)	LATENCY / FRAME DELAY (ROUNDTRIP)	JITTER / FRAME DELAY VARIATION	PACKET LOSS / FRAME LOSS
End to End: 99.99%	Priority 1 Outages within 4 hours	45ms	< 2ms	< 0.1%

**II. Priority Classification**

A “Service Disruption” is defined as an outage, disruption, or severe degradation, other than an Excluded Disruption, that interferes with the ability of a TWC network hub to: (i) transmit and receive network traffic on Customer’s dedicated access port at the TWC network hub; and (ii) exchange network traffic with another TWC network hub. The Service Disruption period begins when Customer reports a Service Disruption using TWC’s trouble ticketing system by contacting Customer Care, TWC acknowledges receipt of such trouble ticket, TWC validates that the Service is affected, and Customer releases the Service for testing. The Service Disruption ends when the Affected Service has been restored.

“Service Degradation” means a degradation of the Service that is not a Service Disruption or a result of an Excluded Disruption, such as failure of the Service to achieve the SLA Targets for Latency / Frame Delay, Jitter / Frame Delay Variation, or Packet / Frame Loss.

“Excluded Disruptions” means (i) planned outages, (ii) routine or urgent maintenance, (iii) time when TWC is unable to gain access to Customer’s premises to troubleshoot, repair or replace equipment or the Service, (iv) service problems resulting from acts of omissions of Customer or Customer’s representatives or agents, (v) Customer equipment failures, (vi) Customer is not prepared to release the Service for testing, and (vii) Force Majeure Events.

TWC will classify Service problems as follows:

PRIORITY	CRITERIA
Priority 1	A. Service Disruption resulting in a total loss of Service; or B. Service Degradation to the point that Customer is unable to use the Service and is prepared to release it for immediate testing (each a “Priority 1 Outage”).
Priority 2	Service Degradation where Customer is able to use the Service and is not prepared to release it for immediate testing.
Priority 3	A. A service problem that does not impact the Service; or B. A single non-circuit specific quality of Service inquiry.

## DEDICATED INTERNET ACCESS SERVICE-LEVEL AGREEMENT (CONT.)

### III. Service Availability

“Service Availability” is calculated as the total number of minutes in a calendar month less the number of minutes that the On-Net Service is unavailable due to a Priority 1 Outage (“Downtime”), divided by the total number of minutes in a calendar month.

The following table contains examples of the percentage of Service Availability translated into minutes of Downtime for the 99.99% Service Availability Target:

PERCENTAGE BY DAYS PER MONTH	TOTAL MINUTES / MONTH	DOWNTIME MINUTES
99.99% for 31 Days	44,640	4.5
99.99% for 30 Days	43,200	4.3
99.99% for 29 Days	41,760	4.2
99.99% for 28 Days	40,320	4

### IV. Mean Time to Restore (“MTTR”)

The MTTR measurement for Priority 1 Outages is the average time to restore Priority 1 Outages during a calendar month calculated as the cumulative length of time it takes TWC to restore an On-Net Service following a Priority 1 Outage in a calendar month divided by the corresponding number of trouble tickets for Priority 1 Outages opened during the calendar month for the On-Net Service.

MTTR per calendar month is calculated as follows:

$$\text{MTTR} = \frac{\text{Cumulative length of time to restore Priority 1 Outage(s) per On-Net Service}}{\text{Total number of Priority 1 Outage trouble tickets per On-Net Service}}$$

### V. Latency / Frame Delay

Latency or Frame Delay is the average roundtrip network delay, measured every 5 minutes during a calendar month, unless measurement is not possible as a result of an Excluded Disruption, to adequately determine a consistent average monthly performance level for frame delay for each On-Net Service. The roundtrip delay is expressed in milliseconds (ms). TWC measures frame delay on an end-to-end basis using a standard 64-byte ping from the Customer’s dedicated access port at the Customer premises to the TWC Internet access router in a roundtrip fashion.

Latency is calculated as follows:

$$\text{Latency / Frame Delay} = \frac{\text{Sum of the roundtrip delay measurements for an On-Net Service}}{\text{Total \# of measurements for an On-Net Service}}$$

## DEDICATED INTERNET ACCESS SERVICE-LEVEL AGREEMENT (CONT.)

### VI. Packet Loss / Frame Loss Ratio

Packet Loss or Frame Loss Ratio is defined as the percentage of frames that are not successfully received compared to the total frames that are sent in a calendar month, except where any packet or frame loss is the result of an Excluded Disruption. The percentage calculation is based on frames that are transmitted from a network origination point and received at a network destination point (TWC network hub to TWC network hub).

Packet Loss / Frame Loss Ratio is calculated as follows:

$$\text{Packet Loss / Frame Loss (\%)} = 100 (\%) - \text{Frames Received}$$

### VII. Jitter / Frame Delay Variation

Jitter or Frame Delay Variation is defined as the variation in delay for two consecutive frames that are transmitted (one way) from a network origination point and received at a network destination point (TWC network hub to TWC network hub). TWC measures a sample set of frames every 5 minutes during a calendar month, unless measurement is not possible as a result of an Excluded Disruption, and determines the average delay between consecutive frames within each sample set. The monthly Jitter / Frame Delay Variation is calculated as the average of all of the frame delay variation measurements during such calendar month and is expressed in milliseconds (ms).

$$\text{Jitter / Frame Delay Variation} = \frac{\text{Sum of the Frame Delay Variation measurements for an On-Net Service}}{\text{Total \# of measurements for an On-Net Service}}$$

### VIII. Network Maintenance

#### Maintenance Notice:

Customer understands that from time to time TWC will perform network maintenance for network improvements and preventive maintenance. In some cases, TWC will need to perform urgent network maintenance, which will usually be conducted within the routine maintenance windows. TWC will use reasonable efforts to provide advance notice of the approximate time, duration, and reason for any urgent maintenance outside the routine maintenance windows.

#### Maintenance Windows:

Routine maintenance may be performed Monday – Friday 12 midnight – 3 a.m. Local Time.

## DEDICATED INTERNET ACCESS SERVICE-LEVEL AGREEMENT (CONT.)

### IX. Remedies

#### Service Credits:

If the actual performance of an On-Net Service during any calendar month is less than the SLA Targets, and Customer has complied with the requirements in this SLA, then Customer may request credit(s) equal to the percentage(s) of the monthly Service Charges for only the Affected Service as set forth in the table below. Any credits will be applied as an offset against any amounts due from Customer to TWC. All credits must be: (i) requested by the Customer within 30 days of a Service Disruption or Service Degradation by calling the Customer Care Center and opening a trouble ticket, and (ii) confirmed by TWCBC engineering support teams as associated with a trouble ticket and as failing to meet the applicable SLA Targets.

SERVICE AVAILABILITY	MEAN TIME TO RESTORE ("MTTR")		LATENCY / FRAME DELAY (ROUNDTRIP)	JITTER / FRAME DELAY VARIATION	PACKET LOSS / FRAME LOSS
30%	> 4 hours ≤ 7:59:59 hours	4%	5%	5%	5%
	> 8 hours	10%			

Except as set forth below, the credits described in this SLA shall constitute Customer's sole and exclusive remedy, and TWC's sole and exclusive liability, with respect to TWC's failure to meet any SLA Targets. All SLA Targets are monthly measurements and Customer may request only one credit per SLA Target per month up to a maximum of 40% of the monthly Service Charges for the Affected Service. Customer shall not be eligible for credits exceeding four (4) months of Customer's applicable monthly Service Charges during any calendar year.

#### Chronic Priority 1 Outages:

If Customer experiences and reports three (3) separate Priority 1 Outages where the Downtime exceeds four (4) hours during each Priority 1 Outage within three (3) consecutive calendar months, then Customer may terminate the Affected Service without charge or liability by providing at least thirty (30) days written notice to TWC; provided, however, that (i) Customer may only terminate the Affected Service; (ii) Customer must exercise its right to terminate the Affected Service by providing written notice to TWC within thirty (30) days after the event giving rise to Customer's termination right; (iii) Customer shall have paid TWC all amounts due at the time of such termination for all Services provided by TWC pursuant to the Agreement, and (iv) the foregoing termination right provides the sole and exclusive remedy of Customer and the sole and exclusive liability of TWC for chronic Priority 1 Outages and Customer shall not be eligible for any additional credits. Termination will be effective forty-five (45) days after TWC's receipt of such written notice of termination.

## Commercial Property Ownership Verification Form

To assist in the timely delivery of your contracted services Time Warner Business Class will need to document if you are the owner of the building in which your business resides by completing Section 1 below. If you **do not** own the property we require the Property Owner/Manager contact information to be provided by completing Section 2 below. We would also ask that you notify the Property Owner/Manager that you have signed up for Time Warner Cable services. We will be contacting the Property Owner/Manager to obtain a right of entry agreement to permit us to enter upon the property to install the services.

Section 1 - Please complete this section if **you own** your Commercial Property

---

Authorized Signature

---

Printed Name and Title

---

Date Signed

Section 2 - Please complete this section if **you do not own** your Commercial Property

---

Property Owner/Manager Name and Title

---

Property Owner/Manager Phone #

---

Property Owner/Manager Email Address

**Reference for:**

**Time Warner Cable**

	Hutto ISD	Belton ISD	Midway ISD	Hays CISD	Fredrecksburg ISD
Support responsiveness	3	5	4	4	5
Support expertise	3	5	4	4	5
Reliability of service	4	5	5	5	5
Internet performance	2	5	4	5	5
Overall satisfaction	2	5	4	4.5	5
Average	2.8	5	4.2	4.5	5

**Overall Score** **4.3**

**Status**

**Reference for:**

**Zeecon**

	LCRA	Faith Academy	Edwards Risk Management	Johnson City Bank	Llano ISD
Support responsiveness	5	5	3	3	5
Support expertise	4	5	3	3	5
Reliability of service	5	4	3	3	4
Internet performance	4	4	3	3	4
Overall satisfaction	5	5	3	3	4
Average	4.6	4.6	3	3	4.4

**Overall Score** **3.92**

**Status**

Wrong Contact

Wrong Number

Reference for:

Windstream

	Pasadena ISD	Channelview ISD	Summit Educational Resource	Vilonia Schools	Round Rock ISD
Support responsiveness	3	3	5	5	3
Support expertise	3	3	5	4	3
Reliability of service	3	3	5	5	3
Internet performance	3	3	5	5	3
Overall satisfaction	3	3	5	5	3
Average	3	3	5	4.8	3

Overall Score	3.76
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Status

Left Message

Left Message

Left Message

*\*Note: For references unable to be verified, True North has associated a "satisfactory" score of 3 to provide a weighted score for the respondent using those references. These are highlighted in yellow.*

## **2015-2016 Superintendent/Board Goals**

**(DRAFT- First Read. Approval in February)**

### **Goal 1**

#### **Academic Achievement:**

**The District will ensure academic performance and achievement levels reflect excellence in learning and attainment of both high expectations and high standards.**

Superintendent Performance goals:

- A. SPARK Learning –
  - a. All students, Pre-K through 12, educators and staff will learn, use and take advantage of instructional technologies as powerful and concrete devices of teaching critical thinking and problem solving skills to prepare themselves for post secondary education or the workplace.
  - b. MFISD will integrate technology and facilitate participation of student-centered learning, information sharing, and collaboration throughout the curriculum and content areas to improve student achievement.
- B. Pre-K through 12<sup>th</sup> Grade Literacy Development -
  - a. MFISD will develop a professional development plan based on data, which addresses the literacy needs of all students, including but not limited:
  - b. MFISD will continue to improve the linguistic and academic achievement of English Language Learners, including increased support towards any newcomer.
- C. Career and Technical Education - To help students (and their parents) make wise education choices, based on the belief that MFISD should combine rigorous academics with relevant career education so that students see the “usefulness” of what they are learning.
  - a. Career and Technical programs will be aligned to the State pathways and reflect the uniqueness of MFISD’s local and regional labor market. CTE programs will pursue partnerships with community businesses to establish CTE practicums with students.
  - b. Each program area will strive to provide students with as many opportunities as possible to earn relevant experiences.
  - c. Students will be instructed in the essential skills of job application, dependability, promptness, initiative, loyalty, honesty, integrity, responsibility, and the ability to work and get along with others.
  - d. An advanced programs committee will be established to evaluate the district’s advanced academic programs and bring recommendations for maximizing every student’s potential for college readiness.

## **2015-2016 Superintendent/Board Goals**

**(DRAFT- First Read. Approval in February)**

### **Goal 2**

#### **Safe and Healthy Environment:**

**The District will provide a safe, disciplines, and healthy environment conducive to student learning.**

#### **Superintendent Performance goals:**

- A. Coordinate with local first responders, staff, students and community to review, adapt and adjust procedures and best practices.
- B. Train new personnel and review current personnel in emergency procedures and responses.
- C. Monitor and evaluate campus safety and security features and procedures.
- D. The Student Handbook in accordance with School Board Policy will provide a guide for parents and students to follow in maintaining a disciplined school environment and good attendance in school.
- E. Ongoing character development opportunities will be provided to students. The goal of the district is to develop students with sound moral character.

### **Goal 3**

#### **Human Capital:**

**The District will recruit, develop, and retain highly qualified and effective personnel.**

#### **Superintendent Performance goals:**

- A. The district will continue to develop a framework to outline the characteristics of highly qualified and effective personnel.
- B. The district will continue to develop and utilize various teacher preparation/student teacher programs as a grow-your-own strategy.
- C. The district will develop student-centered professional development to focus on improving teacher effectiveness.
- D. The district will continue to evaluate and adjust, as necessary, the salary schedule for all staff positions.
- E. The district will continue to promote various staff appreciation activities through the school year.

## **2015-2016 Superintendent/Board Goals**

**(DRAFT- First Read. Approval in February)**

### **Goal 4**

#### **Leadership Development:**

**The District will identify and invest in the continuous development of leaders who will inspire and support others to improve student achievement.**

Superintendent Performance goals:

- A. The district will develop clearly articulated goals and expectations for district/campus leadership.
- B. The district will evaluate and continue to develop the leadership hiring process.
- C. The district will develop and implement a leadership mentor program.

### **Goal 5**

#### **Communications and Community Relations:**

**The District will foster a culture of trust by providing accurate, timely, and interactive communication to all stakeholders and by encouraging parents, students, and the community at-large to be involved in our schools.**

Superintendent Performance goals:

- A. Connections between school and community will be developed through the use of technology to support increased academic achievement and technological literacy of students.
- B. Use new broadcast studio to develop state-of-the-art communications with stakeholders
- C. Continue to increase parent, community and business involvement opportunities in all schools and throughout the ISD, especially to the Latino parents and communities.

### **Goal 6**

#### **Financial and Operations Management:**

**The district will exercise fiscal responsibility to maintain financial strength and provide the financial resources for educational program.**

## **2015-2016 Superintendent/Board Goals**

**(DRAFT- First Read. Approval in February)**

Superintendent Performance goals:

- A. Develop and manage a budget as approved by the Board of Trustees to reflect the objectives of the DIP.
- B. Provide ongoing communications regarding the use of bond funds.
- C. Evaluate the need for future bond elections- continue to develop strategies to maximize local funds and to reduce recapture by refinancing or selling additional maintenance bonds without increasing the I&S tax rate.
- D. Ensure that the district's facilities adequately support student learning and other operations by the implementation and maintenance of a long-range construction, building utilization and maintenance plan.
- E. Develop, fund and implement a replacement schedule for district- wide furniture, fixtures, equipment and capital outlay.