



UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

TOPIC: Approval of Independent Audit Report for the Year Ended August 31, 2022

SUBMITTED BY: Samuel D. Flores **OF:** Division of Finance

APPROVED FOR TRANSMITTAL TO SCHOOL BOARD: _____

DATE ASSIGNED FOR BOARD CONSIDERATION: January 25, 2023

RECOMMENDATION:

It is recommended that the Board of Trustees approve the independent audit report for the year ended August 31, 2022, as presented by the independent audit firm of Cascos & Associates, PC.

RATIONALE:

The Board is required to have accounting documents and records audited annually by an independent auditor. The current audit report contains an “unmodified” opinion indicating the financial statements and all accompanying notes and information present fairly the financial position of the District.

The audit firm will present preliminary audit findings at the Business Committee Meeting and will present the final audit report at the regularly scheduled board meeting of January 25, 2023.

BUDGETARY INFORMATION:

N/A

BOARD POLICY REFERENCE AND COMPLIANCE:

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**UNITED INDEPENDENT SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED
AUGUST 31, 2022**

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UNITED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
AUGUST 31, 2022

EXHIBIT A-1

Data Control Codes	Primary Government Governmental Activities
ASSETS	
1110 Cash and Cash Equivalents	\$ 153,715,411
1120 Current Investments	37,510,507
1220 Property Taxes - Delinquent	5,490,720
1230 Allowance for Uncollectible Taxes	(2,443,435)
1240 Due from Other Governments	27,536,814
1250 Accrued Interest	113,363
1290 Other Receivables, Net	1,823,733
1300 Inventories	2,475,274
Capital Assets:	
1510 Land	54,142,727
1520 Buildings, Net	475,783,643
1530 Furniture and Equipment, Net	16,647,342
1550 Right-to-Use Leased Assets, Net	2,027,035
1580 Construction in Progress	13,829,900
1000 Total Assets	<u>788,653,034</u>
DEFERRED OUTFLOWS OF RESOURCES	
1701 Deferred Charge for Refunding	26,584,507
1705 Deferred Outflow Related to TRS Pension	39,541,939
1706 Deferred Outflow Related to TRS OPEB	31,848,695
1700 Total Deferred Outflows of Resources	<u>97,975,141</u>
LIABILITIES	
2110 Accounts Payable	15,185,536
2150 Payroll Deductions and Withholdings	413,050
2160 Accrued Wages Payable	24,138,347
2180 Due to Other Governments	11,187,623
2190 Due to Student Groups	114,232
2200 Accrued Expenses	2,369,918
2300 Unearned Revenue	376,170
2400 Payable from Restricted Assets	530,328
Noncurrent Liabilities:	
2501 Due Within One Year: Loans, Note, Leases, etc.	29,925,931
Due in More than One Year:	
2502 Bonds, Notes, Loans, Leases, etc.	525,263,347
2540 Net Pension Liability (District's Share)	64,821,956
2545 Net OPEB Liability (District's Share)	132,158,692
2000 Total Liabilities	<u>806,485,130</u>
DEFERRED INFLOWS OF RESOURCES	
2605 Deferred Inflow Related to TRS Pension	77,273,574
2606 Deferred Inflow Related to TRS OPEB	104,960,277
2600 Total Deferred Inflows of Resources	<u>182,233,851</u>
NET POSITION	
3200 Net Investment in Capital Assets and Right-to-Use Lease Assets	32,143,826
Restricted:	
3820 Restricted for Federal and State Programs	1,782,963
3850 Restricted for Debt Service	7,041,020
3860 Restricted for Capital Projects	54,844,962
3890 Restricted for Other Purposes	2,731,473
3900 Unrestricted	(200,635,052)
3000 Total Net Position	<u>\$ (102,090,808)</u>

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

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UNITED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2022

EXHIBIT B-1

Data Control Codes	1	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		3	4	6	
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Gov. Governmental Activities	
Primary Government:					
GOVERNMENTAL ACTIVITIES:					
11	Instruction	\$ 262,807,498	\$ 27,427	\$ 60,300,471	\$ (202,479,600)
12	Instructional Resources and Media Services	7,629,902	-	1,075,561	(6,554,341)
13	Curriculum and Instructional Staff Development	4,173,578	-	4,339,298	165,720
21	Instructional Leadership	10,171,351	-	3,089,309	(7,082,042)
23	School Leadership	29,216,445	-	4,161,205	(25,055,240)
31	Guidance, Counseling, and Evaluation Services	17,787,245	-	5,514,575	(12,272,670)
32	Social Work Services	3,324,962	-	621,230	(2,703,732)
33	Health Services	6,561,508	-	1,786,476	(4,775,032)
34	Student (Pupil) Transportation	22,975,788	-	3,637,538	(19,338,250)
35	Food Services	33,384,116	243,395	37,533,773	4,393,052
36	Extracurricular Activities	17,104,078	5,472,988	420,504	(11,210,586)
41	General Administration	16,804,651	163,377	4,461,222	(12,180,052)
51	Facilities Maintenance and Operations	48,202,888	-	6,466,657	(41,736,231)
52	Security and Monitoring Services	10,613,730	-	2,030,739	(8,582,991)
53	Data Processing Services	3,154,920	-	392,920	(2,762,000)
61	Community Services	1,462,932	-	1,275,540	(187,392)
72	Debt Service - Interest on Long-Term Debt	12,372,550	-	-	(12,372,550)
73	Debt Service - Bond Issuance Cost and Fees	846,201	-	-	(846,201)
95	Juvenile Justice Alternative Education Program	50,580	-	-	(50,580)
99	Webb County Appraisal District	2,221,886	-	-	(2,221,886)
[TP] TOTAL PRIMARY GOVERNMENT:		\$ 510,866,809	\$ 5,907,187	\$ 137,107,018	(367,852,604)
General Revenues:					
Taxes:					
MT	Property Taxes, Levied for General Purposes			164,531,506	
DT	Property Taxes, Levied for Debt Service			40,450,180	
SF	State Aid - Formula Grants			185,471,371	
GC	Grants and Contributions not Restricted			8,444,277	
IE	Investment Earnings			954,263	
MI	Miscellaneous Local and Intermediate Revenue			4,011,975	
TR	Total General Revenues			403,863,572	
CN	Change in Net Position			36,010,968	
NB	Net Position - Beginning			(138,101,776)	
NE	Net Position - Ending			\$ (102,090,808)	

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

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UNITED INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
AUGUST 31, 2022

Data Control Codes	10 General Fund	50 Debt Service Fund	60 Capital Projects
ASSETS			
1110 Cash and Cash Equivalents	\$ 106,177,917	\$ 4,580,934	\$ 35,690,358
1120 Investments - Current	25,000,000	2,503,502	10,007,005
1220 Property Taxes - Delinquent	4,516,329	974,391	-
1230 Allowance for Uncollectible Taxes	(2,060,566)	(382,869)	-
1240 Due from Other Governments	22,721,853	240,144	-
1250 Accrued Interest	83,889	7,666	21,808
1260 Due from Other Funds	3,251,832	-	-
1290 Other Receivables	1,783,345	-	40,388
1300 Inventories	2,475,274	-	-
1000 Total Assets	<u>\$ 163,949,873</u>	<u>\$ 7,923,768</u>	<u>\$ 45,759,559</u>
LIABILITIES			
2110 Accounts Payable	\$ 9,398,881	\$ 749	\$ 3,733,956
2150 Payroll Deductions and Withholdings Payable	413,050	-	-
2160 Accrued Wages Payable	23,042,416	-	-
2170 Due to Other Funds	1,231,933	-	106,077
2180 Due to Other Governments	10,851,395	290,477	-
2190 Due to Student Groups	23,361	-	-
2300 Unearned Revenue	283,237	-	-
2400 Payable from Restricted Assets	530,328	-	-
2000 Total Liabilities	<u>45,774,601</u>	<u>291,226</u>	<u>3,840,033</u>
DEFERRED INFLOWS OF RESOURCES			
2601 Unavailable Revenue - Property Taxes	2,712,708	591,522	-
2600 Total Deferred Inflows of Resources	<u>2,712,708</u>	<u>591,522</u>	<u>-</u>
FUND BALANCES			
Nonspendable Fund Balance:			
3410 Inventories	2,475,274	-	-
Restricted Fund Balance:			
3450 Federal or State Funds Grant Restriction	281,434	-	-
3470 Capital Acquisition and Contractual Obligation	12,821,382	-	41,919,526
3480 Retirement of Long-Term Debt	-	7,041,020	-
3490 Other Restricted Fund Balance	-	-	-
Assigned Fund Balance:			
3550 Construction	7,800,000	-	-
3570 Capital Expenditures for Equipment	2,000,000	-	-
3580 Self-Insurance	125,000	-	-
3600 Unassigned Fund Balance	89,959,474	-	-
3000 Total Fund Balances	<u>115,462,564</u>	<u>7,041,020</u>	<u>41,919,526</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 163,949,873</u>	<u>\$ 7,923,768</u>	<u>\$ 45,759,559</u>

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

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EXHIBIT C-1

	Other Funds	Total Governmental Funds
\$	4,934,427	\$ 151,383,636
	-	37,510,507
	-	5,490,720
	-	(2,443,435)
	4,574,817	27,536,814
	-	113,363
	171,021	3,422,853
	-	1,823,733
	-	2,475,274
\$	<u>9,680,265</u>	<u>\$ 227,313,465</u>
\$	2,051,950	\$ 15,185,536
	-	413,050
	1,095,931	24,138,347
	2,146,844	3,484,854
	45,751	11,187,623
	90,871	114,232
	92,933	376,170
	-	530,328
	<u>5,524,280</u>	<u>55,430,140</u>
	-	3,304,230
	<u>-</u>	<u>3,304,230</u>
	-	2,475,274
	2,419,203	2,700,637
	104,054	54,844,962
	-	7,041,020
	1,632,728	1,632,728
	-	7,800,000
	-	2,000,000
	-	125,000
	-	89,959,474
	<u>4,155,985</u>	<u>168,579,095</u>
\$	<u>9,680,265</u>	<u>\$ 227,313,465</u>

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UNITED INDEPENDENT SCHOOL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
 STATEMENT OF NET POSITION
 AUGUST 31, 2022

EXHIBIT C-2

Total Fund Balances - Governmental Funds	\$ 168,579,095
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1 The District uses internal service funds to charge the costs of certain activities, such as self-insurance to appropriate functions in other funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. The net effect of this consolidation is to increase net position.	23,861
2 Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. At the beginning of the year, the cost of these assets was \$990,477,665, the accumulated depreciation was (\$430,878,209). In addition, long-term liabilities, including bonds payable, Public Property Finance Contractual Obligations (PPFCO's), leases and Loan Star IV Program totaled (\$556,905,617) and other long-term liabilities of (\$6,046,474) are not due and payable in the current period, and, therefore are not reported as liabilities in the funds. The net effect of including the beginning balances for capital assets (net of depreciation) and long-term debt in the governmental activities along with the deferred charge on refunding of \$21,236,358 and the Deferred Resource inflow related to OPEB of (\$106,211,377) is to (decrease) net position.	(88,327,655)
3 Current year capital outlays of \$29,556,143 (\$78,372,382 from facilities acquisition and construction with an adjustment of \$48,816,240 coming from the various other functions), long-term debt principal payments of \$25,925,387, amortization of premiums in the amount of \$9,707,823, the reductions of \$7,246,400 of other liabilities, the reduction on the Capital Appreciation Bonds of \$2,969,613, capital lease payment of \$1,459,595 and Loan Star payment \$893,452, the refunded General Obligation Bonds of \$59,640,000 and the Refunded Deferred Charge of \$9,248,148, are the expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of refunding General Obligation Bonds of (\$59,640,000) and the premium of (\$11,758,246), the Amortization of (\$3,899,999), the retirement of capital assets of \$6,038,798, the accretion on Capital Appreciation Bonds of (\$443,825), the accumulation of other benefits of (\$7,907,386), and the 2022 PPFCO of (\$20,330,000) in the financial statements should be as decreases in capital assets and increases in long-term debt in the government-wide financial statements. The net effect of including the 2022 capital outlays and debt principal payments is to increase net position.	48,705,903
4 Included in the items related to debt is the recognition of the District's proportionate share of the net pension liability required by GASB 68. The net position related to TRS included a deferred resource outflow in the amount of \$39,541,939, a deferred resource inflow in the amount of \$77,273,574, and a net pension liability in the amount of \$64,821,956. This resulted in a (decrease) in net position.	(102,553,591)
5 Included in the items related to debt is the recognition of the District's proportionate share of the net OPEB liability required by GASB 75. The net position related to TRS included a deferred resource outflow in the amount of \$31,848,695, a deferred resource inflow in the amount of \$1,251,100 (net of beginning Balance in Paragraph 2 of \$106,211,377 and current year deferred inflow of (\$104,964,277)), and a net OPEB liability in the amount of (\$132,158,692). This resulted in a (decrease) in net position.	(99,058,897)
6 The 2022 depreciation expense of (\$30,203,148) net of adjustments/disposals of (\$2,560,602) decreases accumulated depreciation.. The net effect of the current year's depreciation is to (decrease) net position.	(32,763,750)
7 Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unavailable revenue from property taxes as revenue, eliminating interfund transactions, reclassifying the proceeds of bond sales as an increase in bonds payable, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase net position.	3,304,227
19 Net Position of Governmental Activities	\$ (102,090,808)

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

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UNITED INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2022

Data Control Codes	10 General Fund	50 Debt Service Fund	60 Capital Projects
REVENUES:			
5700 Total Local and Intermediate Sources	\$ 171,304,928	\$ 40,817,346	\$ 543,989
5800 State Program Revenues	204,844,352	492,637	-
5900 Federal Program Revenues	15,944,181	-	-
5020 Total Revenues	<u>392,093,461</u>	<u>41,309,983</u>	<u>543,989</u>
EXPENDITURES:			
Current:			
0011 Instruction	208,623,354	-	-
0012 Instructional Resources and Media Services	6,277,000	-	-
0013 Curriculum and Instructional Staff Development	359,618	-	-
0021 Instructional Leadership	8,062,616	-	-
0023 School Leadership	24,612,568	-	-
0031 Guidance, Counseling, and Evaluation Services	14,121,009	-	-
0032 Social Work Services	2,984,487	-	-
0033 Health Services	5,380,776	-	-
0034 Student (Pupil) Transportation	17,620,114	-	-
0035 Food Services	1,888,852	-	-
0036 Extracurricular Activities	14,733,752	-	-
0041 General Administration	13,427,046	-	-
0051 Facilities Maintenance and Operations	40,956,197	-	-
0052 Security and Monitoring Services	9,377,599	-	-
0053 Data Processing Services	2,923,794	-	-
0061 Community Services	296,308	-	-
Debt Service:			
0071 Principal on Long-Term Liabilities	6,713,048	24,535,000	-
0072 Interest on Long-Term Liabilities	999,046	16,744,573	-
0073 Bond Issuance Cost and Fees	228,872	617,329	-
Capital Outlay:			
0081 Facilities Acquisition and Construction	8,748,951	-	21,416,409
Intergovernmental:			
0095 Payments to Juvenile Justice Alternative Ed. Prg.	50,580	-	-
0099 Other Intergovernmental Charges	2,221,886	-	-
6030 Total Expenditures	<u>390,607,473</u>	<u>41,896,902</u>	<u>21,416,409</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,485,988</u>	<u>(586,919)</u>	<u>(20,872,420)</u>
OTHER FINANCING SOURCES (USES):			
7901 Refunding Bonds Issued	-	59,640,000	-
7914 Non-Current Loans	20,330,000	-	-
7916 Premium or Discount on Issuance of Bonds	1,896,340	9,861,906	-
8940 Payment to Bond Refunding Escrow Agent (Use)	-	(68,888,148)	-
7080 Total Other Financing Sources (Uses)	<u>22,226,340</u>	<u>613,758</u>	<u>-</u>
1200 Net Change in Fund Balances	23,712,328	26,839	(20,872,420)
0100 Fund Balance - September 1 (Beginning)	<u>91,750,236</u>	<u>7,014,181</u>	<u>62,791,946</u>
3000 Fund Balance - August 31 (Ending)	<u>\$ 115,462,564</u>	<u>\$ 7,041,020</u>	<u>\$ 41,919,526</u>

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

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EXHIBIT C-3

	Other Funds	Total Governmental Funds
\$	2,972,698	\$ 215,638,961
	1,408,774	206,745,763
	<u>133,244,688</u>	<u>149,188,869</u>
	137,626,160	571,573,593

62,678,425	271,301,779
1,075,561	7,352,561
4,339,298	4,698,916
3,089,309	11,151,925
6,566,990	31,179,558
5,514,575	19,635,584
621,230	3,605,717
1,786,476	7,167,252
3,637,538	21,257,652
32,759,535	34,648,387
420,504	15,154,256
4,517,110	17,944,156
6,116,165	47,072,362
2,052,378	11,429,977
392,920	3,316,714
1,275,904	1,572,212
-	31,248,048
-	17,743,619
-	846,201
350,492	30,515,852
-	50,580
-	<u>2,221,886</u>
<u>137,194,410</u>	<u>591,115,194</u>
<u>431,750</u>	<u>(19,541,601)</u>

-	59,640,000
-	20,330,000
-	11,758,246
-	<u>(68,888,148)</u>
-	22,840,098
431,750	3,298,497
<u>3,724,235</u>	<u>165,280,598</u>
\$ 4,155,985	\$ 168,579,095

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UNITED INDEPENDENT SCHOOL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED AUGUST 31, 2022

EXHIBIT C-4

Total Net Change in Fund Balances - Governmental Funds	\$	3,298,497
The District uses internal service funds to charge the costs of certain activities, such as self-insurance to appropriate functions in other funds. The net income (loss) of internal service funds are reported with governmental activities. The net effect of this consolidation is to increase net position.		(171,826)
Current year capital outlays of \$29,556,143 (\$78,372,382 from facilities acquisition and construction with an adjustment of \$48,816,240 coming from the various other functions), long-term debt principal payments of \$25,925,387, amortization of premiums in the amount of \$9,707,823, the reductions of \$7,246,400 of other liabilities, and the reduction on the Capital Appreciation Bonds of \$2,969,613, capital lease payment of \$1,459,595 and Loan Star payment of \$893,452, the refunded General Obligation Bonds of \$59,640,000 and the Refunded Deferred Charge of \$9,248,148 are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of refunding General Obligation Bonds of (\$59,640,000) and the premium of (\$11,758,246), the Amortization of (\$3,899,999), the retirement of capital assets of (\$6,038,798), the accretion on Capital Appreciation Bonds of (\$443,825), the accumulation of other benefits of (\$7,907,386) and the 2022 PFFCO of (\$20,330,000) in the financial statements should be as decreases in capital assets and increases in long-term debt in the government-wide financial statements. The net effect of including the 2022 capital outlays and debt principal payments is to increase net position.		48,705,903
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to (decrease) net position.		(32,763,750)
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unavailable revenue from property taxes as revenue, adjusting current year revenue to show the revenue earned from the current year's tax levy, eliminating interfund transactions, reclassifying the proceeds of bond sales, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase net position.		216,146
GASB 68 required that certain plan expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of the plan caused the change in ending net position to increase by \$14,218,759. Contributions made before the measurement date and during the previous fiscal year were also expended and recorded as a reduction in net pension liability. This caused a decrease in the change in net position totaling \$10,829,381. Finally, the proportionate share of the TRS pension expense on the plan as a whole had to be recorded. The net pension expense decreased the change in net position by (\$5,610,758). The net result is an increase (decrease) in the change in net position.		9,000,136
GASB 75 required that certain plan expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of the plan caused the change in ending net position to increase by \$3,183,488. Contributions made before the measurement date and during the previous fiscal year were also expended and recorded as a reduction in net OPEB liability. This caused a decrease in net position totaling \$2,686,872. Finally, the proportionate share of the TRS OPEB expense on the plan as a whole had to be recorded. The net OPEB expense (increased) the change in net position by (\$7,229,247). The net result is an increase in the change in net position.		7,725,863
Change in Net Position of Governmental Activities	\$	36,010,968

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

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UNITED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
AUGUST 31, 2022

EXHIBIT D-1

	Governmental Activities -
	Internal Service Fund
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ASSETS	
Current Assets:	
Cash and Cash Equivalents	\$ 2,331,775
Due from Other Funds	62,005
Total Assets	<u>2,393,780</u>
LIABILITIES	
Current Liabilities:	
Accrued Expenses	<u>2,369,918</u>
Total Liabilities	<u>2,369,918</u>
NET POSITION	
Unrestricted Net Position	<u>23,862</u>
Total Net Position	<u>\$ 23,862</u>

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

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EXHIBIT D-2

UNITED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2022

	Governmental Activities -
	Internal Service Fund
<hr/>	
OPERATING REVENUES:	
Local and Intermediate Sources	\$ 45,330,290
Total Operating Revenues	<u>45,330,290</u>
OPERATING EXPENSES:	
Payroll Costs	13,745
Professional and Contracted Services	1,001,722
Supplies and Materials	10,544
Other Operating Costs	44,483,179
Total Operating Expenses	<u>45,509,190</u>
Operating Income (Loss)	<u>(178,900)</u>
NONOPERATING REVENUES (EXPENSES):	
Earnings from Temporary Deposits & Investments	<u>7,074</u>
Total Nonoperating Revenues (Expenses)	<u>7,074</u>
Change in Net Position	(171,826)
Total Net Position - September 1 (Beginning)	<u>195,688</u>
Total Net Position - August 31 (Ending)	<u>\$ 23,862</u>

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

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UNITED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2022

EXHIBIT D-3

	<u>Governmental Activities -</u>
	<u>Internal Service Fund</u>
<u>Cash Flows from Operating Activities:</u>	
Cash Received from User Charges	\$ 48,938,404
Cash Payments to Employees for Services	(13,745)
Cash Payments for Insurance Claims	(45,621,344)
Cash Payments for Suppliers	(10,544)
Cash Payments for Professional and Contracted Serv	(1,001,722)
Net Cash Provided by Operating Activities	<u>2,291,049</u>
<u>Cash Flows from Investing Activities:</u>	
Interest and Dividends on Investments	<u>7,074</u>
Net Increase in Cash and Cash Equivalents	2,298,123
Cash and Cash Equivalents at Beginning of Year	33,652
Cash and Cash Equivalents at End of Year	<u>\$ 2,331,775</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>	
<u>Provided by Operating Activities:</u>	
Operating Income (Loss):	\$ (178,900)
<u>Effect of Increases and Decreases in Current Assets and Liabilities:</u>	
Decrease (increase) in Receivables	88,819
Decrease (increase) in Due from Other	3,519,295
Increase (decrease) in Accounts Payable	(9,743)
Increase (decrease) in Accrued Expenses	(478,422)
Increase (decrease) in Due to Other Funds	(650,000)
Net Cash Provided by Operating Activities	<u>\$ 2,291,049</u>

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

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UNITED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
AUGUST 31, 2022

EXHIBIT E-1

	Custodial Fund
<hr/>	
ASSETS	
Cash and Cash Equivalents	\$ 1,585,754
Total Assets	<u>1,585,754</u>
LIABILITIES	
Accounts Payable	1,200
Due to Student Groups	194,321
Total Liabilities	<u>195,521</u>
NET POSITION	
Restricted for Other Purposes	<u>1,390,233</u>
Total Net Position	<u>\$ 1,390,233</u>

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

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EXHIBIT E-2

UNITED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2022

	Custodial Fund
ADDITIONS:	
Cocurricular Services or Activities	\$ 72,716
Total Additions	<u>72,716</u>
DEDUCTIONS:	
Professional and Contracted Services	2,324
Supplies and Materials	19,535
Other Deductions	39,646
Total Deductions	<u>61,505</u>
Change in Fiduciary Net Position	11,211
Total Net Position - September 1 (Beginning)	<u>1,379,022</u>
Total Net Position - August 31 (Ending)	<u>\$ 1,390,233</u>

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

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**REQUIRED SUPPLEMENTARY
INFORMATION**

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EXHIBIT G-1

UNITED INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED AUGUST 31, 2022

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 171,987,371	\$ 171,818,421	\$ 171,304,928	\$ (513,493)
5800 State Program Revenues	231,972,780	235,050,443	204,844,352	(30,206,091)
5900 Federal Program Revenues	36,560,704	6,155,028	15,944,181	9,789,153
5020 Total Revenues	440,520,855	413,023,892	392,093,461	(20,930,431)
EXPENDITURES:				
Current:				
0011 Instruction	233,314,408	237,741,850	208,623,354	29,118,496
0012 Instructional Resources and Media Services	6,726,825	7,022,071	6,277,000	745,071
0013 Curriculum and Instructional Staff Development	501,720	507,908	359,618	148,290
0021 Instructional Leadership	8,183,730	8,504,005	8,062,616	441,389
0023 School Leadership	26,653,532	25,359,582	24,612,568	747,014
0031 Guidance, Counseling, and Evaluation Services	15,698,001	14,721,958	14,121,009	600,949
0032 Social Work Services	3,425,862	3,494,731	2,984,487	510,244
0033 Health Services	5,481,607	5,712,299	5,380,776	331,523
0034 Student (Pupil) Transportation	15,156,657	18,631,647	17,620,114	1,011,533
0035 Food Services	33,000,158	2,394,278	1,888,852	505,426
0036 Extracurricular Activities	14,479,671	15,710,525	14,733,752	976,773
0041 General Administration	12,545,993	14,897,571	13,427,046	1,470,525
0051 Facilities Maintenance and Operations	41,232,668	44,045,932	40,956,197	3,089,735
0052 Security and Monitoring Services	10,257,920	10,720,753	9,377,599	1,343,154
0053 Data Processing Services	3,038,432	3,112,901	2,923,794	189,107
0061 Community Services	298,427	332,397	296,308	36,089
Debt Service:				
0071 Principal on Long-Term Liabilities	6,769,252	6,713,048	6,713,048	-
0072 Interest on Long-Term Liabilities	942,188	999,046	999,046	-
0073 Bond Issuance Cost and Fees	5,000	230,633	228,872	1,761
Capital Outlay:				
0081 Facilities Acquisition and Construction	250,000	21,346,370	8,748,951	12,597,419
Intergovernmental:				
0095 Payments to Juvenile Justice Alternative Ed. Prg.	200,000	200,000	50,580	149,420
0099 Other Intergovernmental Charges	2,358,804	2,358,804	2,221,886	136,918
6030 Total Expenditures	440,520,855	444,758,309	390,607,473	54,150,836
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(31,734,417)	1,485,988	33,220,405
OTHER FINANCING SOURCES (USES):				
7914 Non-Current Loans	-	20,330,000	20,330,000	-
7916 Premium or Discount on Issuance of Bonds	-	1,896,340	1,896,340	-
7080 Total Other Financing Sources (Uses)	-	22,226,340	22,226,340	-
1200 Net Change in Fund Balances	-	(9,508,077)	23,712,328	33,220,405
0100 Fund Balance - September 1 (Beginning)	91,750,236	91,750,236	91,750,236	-
3000 Fund Balance - August 31 (Ending)	\$ 91,750,236	\$ 82,242,159	\$ 115,462,564	\$ 33,220,405

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UNITED INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
 TEACHER RETIREMENT SYSTEM OF TEXAS
 FOR THE YEAR ENDED AUGUST 31, 2022

	FY 2022 Plan Year 2021	FY 2021 Plan Year 2020	FY 2020 Plan Year 2019
District's Proportion of the Net Pension Liability (Asset)	0.24453853%	0.25678291%	0.273533781%
District's Proportionate Share of Net Pension Liability (Asset)	\$ 64,821,956	\$ 137,527,688	\$ 142,191,411
State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District	93,235,331	209,754,493	202,655,063
Total	<u>\$ 158,057,287</u>	<u>\$ 347,282,181</u>	<u>\$ 344,846,474</u>
District's Covered Payroll	\$ 301,721,075	\$ 307,435,339	\$ 294,388,807
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	21.48%	44.73%	48.30%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	88.79%	75.54%	75.24%

Note: GASB Codification, Vol. 2, P20.183 requires that the information on this schedule be data from the period corresponding with the periods covered as of the measurement dates of August 31, 2021 for year 2022, August 31, 2020 for year 2021, August 31, 2019 for year 2020, August 31, 2018 for year 2019, August 31, 2017 for year 2018, August 31, 2016 for year 2017, August 31, 2015 for year 2016 and August 31, 2014 for year 2015.

This schedule shows only the years for which this information is available. Additional information will be added until 10 years of data are available and reported.

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EXHIBIT G-6

<u>FY 2019</u> <u>Plan Year 2018</u>	<u>FY 2018</u> <u>Plan Year 2017</u>	<u>FY 2017</u> <u>Plan Year 2016</u>	<u>FY 2016</u> <u>Plan Year 2015</u>	<u>FY 2015</u> <u>Plan Year 2014</u>
0.275400912%	0.261638739%	0.285106868%	0.2897687%	0.1737412%
\$ 151,587,346	\$ 83,657,973	\$ 107,737,646	\$ 102,429,379	46,408,677
218,484,281	128,347,140	156,258,749	151,892,068	134,346,191
<u>\$ 370,071,627</u>	<u>\$ 212,005,113</u>	<u>\$ 263,996,395</u>	<u>\$ 254,321,447</u>	<u>\$ 180,754,868</u>
\$ 285,468,495	\$ 269,766,292	\$ 274,179,877	\$ 264,087,437	248,317,358
53.10%	31.01%	39.29%	38.79%	18.69%
73.74%	82.17%	78.00%	78.43%	83.25%

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UNITED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR PENSIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR FISCAL YEAR 2022

	2022	2021	2020
Contractually Required Contribution	\$ 14,218,759	\$ 10,829,381	\$ 10,605,065
Contribution in Relation to the Contractually Required Contribution	(14,218,759)	(10,829,381)	(10,605,065)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 325,001,839	\$ 301,721,075	\$ 307,435,339
Contributions as a Percentage of Covered Payroll	4.37%	3.59%	3.45%

Note: GASB Codification, Vol. 2, P20.183 requires that the data in this schedule be presented as of the District's respective fiscal years as opposed to the time periods covered by the measurement dates ending August 31 of the preceding year.

This schedule shows only the years for which this information is available. Additional information will be added until 10 years of data are available and reported.

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EXHIBIT G-7

2019	2018	2017	2016	2015
\$ 9,625,912	\$ 9,259,056	\$ 8,574,991	\$ 9,045,051	\$ 8,580,173
(9,625,912)	(9,259,056)	(8,574,991)	(9,045,051)	(8,580,173)
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 294,388,807	\$ 285,468,495	\$ 269,766,292	\$ 274,179,177	\$ 264,087,437
3.27%	3.24%	3.18%	3.30%	3.25%

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UNITED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED AUGUST 31, 2022

	FY 2022 Plan Year 2021	FY 2021 Plan Year 2020	FY 2020 Plan Year 2019
District's Proportion of the Net Liability (Asset) for Other Postemployment Benefits	0.342606644%	0.354227961%	0.367831999%
District's Proportionate Share of Net OPEB Liability (Asset)	\$ 132,158,692	\$ 134,658,044	\$ 173,952,257
State's Proportionate Share of the Net OPEB Liability (Asset) Associated with the District	177,063,195	180,948,133	231,143,641
Total	<u>\$ 309,221,887</u>	<u>\$ 315,606,177</u>	<u>\$ 405,095,898</u>
District's Covered Payroll	\$ 301,721,075	\$ 307,435,339	\$ 294,388,807
District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	43.80%	43.80%	59.09%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	6.18%	4.99%	2.66%

Note: GASB Codification, Vol. 2, P50.238 states that the information on this schedule should be determined as of the measurement date. The amounts reported for FY 2022 are for measurement date August 31, 2021. The amounts reported for FY 2021 are for the measurement date of August 31, 2020. The amounts for FY 2020 are for the measurement date August 31, 2019. The amounts for FY 2019 are for the measurement date August 31, 2018. The amounts for FY 2018 are based on the August 31, 2017 measurement date.

This schedule shows only the years for which this information is available. Additional information will be added until 10 years of data are available and reported.

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<u>FY 2019</u> <u>Plan Year 2018</u>	<u>FY 2018</u> <u>Plan Year 2017</u>
0.365383369%	0.344496471%
\$ 182,439,261	\$ 149,808,592
235,047,032	204,882,543
<u>\$ 417,486,293</u>	<u>\$ 354,691,135</u>
\$ 285,468,495	\$ 269,766,292
63.91%	55.53%
1.57%	0.91%

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UNITED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR OTHER POSTEMPLOYMENT BENEFITS (OPEB)
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR FISCAL YEAR 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Contractually Required Contribution	\$ 3,183,488	\$ 2,686,872	\$ 2,657,476
Contribution in Relation to the Contractually Required Contribution	(3,183,488)	(2,686,872)	(2,657,476)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ 325,001,839	\$ 301,721,075	\$ 307,435,339
Contributions as a Percentage of Covered Payroll	0.98%	0.89%	0.86%

Note: GASB Codification, Vol. 2, P50.238 requires that the data in this schedule be presented as of the District's respective fiscal years as opposed to the time periods covered by the measurement dates ending August 31 of the preceding year.

Information in this schedule should be provided only for the years where data is available. Eventually 10 years of data should be presented.

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2019	2018
\$ 2,617,041	\$ 2,512,772
(2,617,041)	(2,512,772)
<u>\$ -</u>	<u>\$ -</u>
\$ 294,388,807	\$ 285,468,495
0.89%	0.88%

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COMBINING AND OTHER STATEMENTS

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UNITED INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 AUGUST 31, 2022

Data Control Codes	206 ESSA, IX, A Homeless Children Ed.	211 ESEA I, A Improving Basic Program	212 ESEA Title I Part C Migrant	224 IDEA - Part B Formula	
ASSETS					
1110	Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
1240	Due from Other Governments	9,578	772,541	2,134	661,408
1260	Due from Other Funds	-	-	-	-
1000	Total Assets	<u>\$ 9,578</u>	<u>\$ 772,541</u>	<u>\$ 2,134</u>	<u>\$ 661,408</u>
LIABILITIES					
2110	Accounts Payable	\$ 8,741	\$ 104,371	\$ 2,062	\$ -
2160	Accrued Wages Payable	-	644,935	-	213,457
2170	Due to Other Funds	837	23,235	72	447,951
2180	Due to Other Governments	-	-	-	-
2190	Due to Student Groups	-	-	-	-
2300	Unearned Revenue	-	-	-	-
2000	Total Liabilities	<u>9,578</u>	<u>772,541</u>	<u>2,134</u>	<u>661,408</u>
FUND BALANCES					
Restricted Fund Balance:					
3450	Federal or State Funds Grant Restriction	-	-	-	-
3470	Capital Acquisition and Contractual Obligation	-	-	-	-
3490	Other Restricted Fund Balance	-	-	-	-
3000	Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	Total Liabilities and Fund Balances	<u>\$ 9,578</u>	<u>\$ 772,541</u>	<u>\$ 2,134</u>	<u>\$ 661,408</u>

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EXHIBIT H-1 (Cont'd)

225 IDEA - Part B Preschool	240 National Breakfast and Lunch Program	242 Summer Feeding Program	244 Career and Technical - Basic Grant	255 ESEA II,A Training and Recruiting	263 Title III, A English Lang. Acquisition	265 Title IV, B Community Learning	266 ESSER -School Emergency Relief -CARES
\$ 1,829	\$ 2,971,552	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ -
6,492	-	61,526	686	143,832	61,502	18,027	-
-	-	171,021	-	-	-	-	-
<u>\$ 8,321</u>	<u>\$ 2,971,552</u>	<u>\$ 232,772</u>	<u>\$ 686</u>	<u>\$ 143,832</u>	<u>\$ 61,502</u>	<u>\$ 18,027</u>	<u>\$ -</u>
\$ 8,321	\$ 552,349	\$ 124	\$ -	\$ 31,197	\$ -	\$ 17,415	\$ -
-	-	-	-	107,750	60,296	-	-
-	-	232,648	686	4,885	1,206	612	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>8,321</u>	<u>552,349</u>	<u>232,772</u>	<u>686</u>	<u>143,832</u>	<u>61,502</u>	<u>18,027</u>	<u>-</u>
-	2,419,203	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>2,419,203</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 8,321</u>	<u>\$ 2,971,552</u>	<u>\$ 232,772</u>	<u>\$ 686</u>	<u>\$ 143,832</u>	<u>\$ 61,502</u>	<u>\$ 18,027</u>	<u>\$ -</u>

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UNITED INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 AUGUST 31, 2022

Data Control Codes	274 GEAR UP	277 Coronavirus Relief Fund CARES	278 ESSER (ARP) Homeless Children	280 ESSER III Homelss Children
ASSETS				
1110 Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
1240 Due from Other Governments	106,249	-	-	1,000
1260 Due from Other Funds	-	-	-	-
1000 Total Assets	<u>\$ 106,249</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000</u>
LIABILITIES				
2110 Accounts Payable	\$ 5,522	\$ -	\$ -	\$ -
2160 Accrued Wages Payable	-	-	-	-
2170 Due to Other Funds	100,727	-	-	1,000
2180 Due to Other Governments	-	-	-	-
2190 Due to Student Groups	-	-	-	-
2300 Unearned Revenue	-	-	-	-
2000 Total Liabilities	<u>106,249</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
FUND BALANCES				
Restricted Fund Balance:				
3450 Federal or State Funds Grant Restriction	-	-	-	-
3470 Capital Acquisition and Contractual Obligation	-	-	-	-
3490 Other Restricted Fund Balance	-	-	-	-
3000 Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000 Total Liabilities and Fund Balances	<u>\$ 106,249</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000</u>

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EXHIBIT H-1 (Cont'd)

281 ESSER II CRRSA Act Supplemental	282 ESSER III ARP Act	284 IDEA B Formula ARP Act	285 IDEA B Preschool ARP Act	287	288	289 Other Federal Special Revenue Funds	397 Advanced Placement Incentives
\$ 45,751	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,940
-	923,117	255,396	57,928	-	-	1,151,618	-
-	-	-	-	-	-	-	-
<u>\$ 45,751</u>	<u>\$ 923,117</u>	<u>\$ 255,396</u>	<u>\$ 57,928</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,151,618</u>	<u>\$ 90,940</u>
\$ -	\$ 827,197	\$ 246,721	\$ 55,977	\$ -	\$ -	\$ 187,258	\$ -
-	69,493	-	-	-	-	-	-
-	26,427	8,675	1,951	-	-	964,360	-
45,751	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	90,940
<u>45,751</u>	<u>923,117</u>	<u>255,396</u>	<u>57,928</u>	<u>-</u>	<u>-</u>	<u>1,151,618</u>	<u>90,940</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 45,751</u>	<u>\$ 923,117</u>	<u>\$ 255,396</u>	<u>\$ 57,928</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,151,618</u>	<u>\$ 90,940</u>

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UNITED INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 AUGUST 31, 2022

Data Control Codes	410 State Instructional Materials	422 Matching Fund for Library Purchases	427	429 Other State Special Revenue Funds
ASSETS				
1110 Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
1240 Due from Other Governments	317,373	-	-	15,374
1260 Due from Other Funds	-	-	-	-
1000 Total Assets	<u>\$ 317,373</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,374</u>
LIABILITIES				
2110 Accounts Payable	\$ -	\$ -	\$ -	\$ -
2160 Accrued Wages Payable	-	-	-	-
2170 Due to Other Funds	317,373	-	-	14,199
2180 Due to Other Governments	-	-	-	-
2190 Due to Student Groups	-	-	-	-
2300 Unearned Revenue	-	-	-	1,175
2000 Total Liabilities	<u>317,373</u>	<u>-</u>	<u>-</u>	<u>15,374</u>
FUND BALANCES				
Restricted Fund Balance:				
3450 Federal or State Funds Grant Restriction	-	-	-	-
3470 Capital Acquisition and Contractual Obligation	-	-	-	-
3490 Other Restricted Fund Balance	-	-	-	-
3000 Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000 Total Liabilities and Fund Balances	<u>\$ 317,373</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,374</u>

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EXHIBIT H-1

461 Campus Activity Funds	483	484	485	486	Total Nonmajor Governmental Funds
\$ 1,572,655	\$ 83,032	\$ 4,810	\$ 104,054	\$ 59,579	\$ 4,934,427
-	-	-	-	9,036	4,574,817
-	-	-	-	-	171,021
<u>\$ 1,572,655</u>	<u>\$ 83,032</u>	<u>\$ 4,810</u>	<u>\$ 104,054</u>	<u>\$ 68,615</u>	<u>\$ 9,680,265</u>
\$ -	\$ 4,000	\$ -	\$ -	\$ 695	\$ 2,051,950
-	-	-	-	-	1,095,931
-	-	-	-	-	2,146,844
-	-	-	-	-	45,751
-	79,032	3,992	-	7,847	90,871
-	-	818	-	-	92,933
-	<u>83,032</u>	<u>4,810</u>	-	<u>8,542</u>	<u>5,524,280</u>
-	-	-	-	-	2,419,203
-	-	-	104,054	-	104,054
1,572,655	-	-	-	60,073	1,632,728
<u>1,572,655</u>	-	-	<u>104,054</u>	<u>60,073</u>	<u>4,155,985</u>
<u>\$ 1,572,655</u>	<u>\$ 83,032</u>	<u>\$ 4,810</u>	<u>\$ 104,054</u>	<u>\$ 68,615</u>	<u>\$ 9,680,265</u>

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UNITED INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2022

Data Control Codes	206 ESSA, IX, A Homeless Children Ed.	211 ESEA I, A Improving Basic Program	212 ESEA Title I Part C Migrant	224 IDEA - Part B Formula
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	31,344	16,470,322	156,327	7,087,987
5020 Total Revenues	31,344	16,470,322	156,327	7,087,987
EXPENDITURES:				
Current:				
0011 Instruction	23,055	11,153,463	89,857	3,830,086
0012 Instructional Resources and Media Services	-	147,519	-	-
0013 Curriculum and Instructional Staff Development	-	3,617,014	233	-
0021 Instructional Leadership	-	929,678	24,300	610,493
0023 School Leadership	-	150,137	-	319,116
0031 Guidance, Counseling, and Evaluation Services	-	110,450	-	2,328,292
0032 Social Work Services	-	-	-	-
0033 Health Services	-	85,377	-	-
0034 Student (Pupil) Transportation	-	-	-	-
0035 Food Services	-	-	-	-
0036 Extracurricular Activities	-	-	-	-
0041 General Administration	-	-	-	-
0051 Facilities Maintenance and Operations	-	154	231	-
0052 Security and Monitoring Services	-	-	-	-
0053 Data Processing Services	-	-	-	-
0061 Community Services	8,289	276,530	41,706	-
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	-	-	-
6030 Total Expenditures	31,344	16,470,322	156,327	7,087,987
1200 Net Change in Fund Balance	-	-	-	-
0100 Fund Balance - September 1 (Beginning)	-	-	-	-
3000 Fund Balance - August 31 (Ending)	\$ -	\$ -	\$ -	\$ -

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225 IDEA - Part B Preschool	240 National Breakfast and Lunch Program	242 Summer Feeding Program	244 Career and Technical - Basic Grant	255 ESEA II,A Training and Recruiting	263 Title III, A English Lang. Acquisition	265 Title IV, B Community Learning	266 ESSER -School Emergency Relief -CARES
\$ -	\$ 167,242	\$ 933	\$ -	\$ -	\$ -	\$ -	\$ -
-	680,529	-	-	-	-	-	-
51,151	32,050,028	649,366	593,507	1,720,283	1,339,490	1,000,700	1,730
51,151	32,897,799	650,299	593,507	1,720,283	1,339,490	1,000,700	1,730
51,151	-	-	471,418	1,489,311	889,663	251,756	-
-	-	-	-	-	-	-	-
-	-	-	22,000	218,972	-	9,036	-
-	-	-	100,089	12,000	449,827	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	29,923,914	650,299	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,730
-	554,682	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	739,908	-
-	-	-	-	-	-	-	-
51,151	30,478,596	650,299	593,507	1,720,283	1,339,490	1,000,700	1,730
-	2,419,203	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ 2,419,203	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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UNITED INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2022

Data Control Codes	274 GEAR UP	277 Coronavirus Relief Fund CARES	278 ESSER (ARP) Homeless Children	280 ESSER III Homelss Children
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	429,456	102,065	1,864	11,342
5020 Total Revenues	429,456	102,065	1,864	11,342
EXPENDITURES:				
Current:				
0011 Instruction	51,675	13,904	-	3,905
0012 Instructional Resources and Media Services	-	-	-	-
0013 Curriculum and Instructional Staff Development	45,906	-	-	966
0021 Instructional Leadership	1,742	-	1,864	-
0023 School Leadership	-	-	-	-
0031 Guidance, Counseling, and Evaluation Services	329,701	-	-	-
0032 Social Work Services	-	-	-	6,471
0033 Health Services	-	-	-	-
0034 Student (Pupil) Transportation	-	-	-	-
0035 Food Services	-	-	-	-
0036 Extracurricular Activities	-	-	-	-
0041 General Administration	-	31,953	-	-
0051 Facilities Maintenance and Operations	-	56,208	-	-
0052 Security and Monitoring Services	-	-	-	-
0053 Data Processing Services	-	-	-	-
0061 Community Services	432	-	-	-
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	-	-	-
6030 Total Expenditures	429,456	102,065	1,864	11,342
1200 Net Change in Fund Balance	-	-	-	-
0100 Fund Balance - September 1 (Beginning)	-	-	-	-
3000 Fund Balance - August 31 (Ending)	\$ -	\$ -	\$ -	\$ -

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UNITED INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2022

Data Control Codes	410 State Instructional Materials	422 Matching Fund for Library Purchases	427	429 Other State Special Revenue Funds
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ 364
5800 State Program Revenues	704,564	28	-	14,852
5900 Federal Program Revenues	-	-	-	10,307
5020 Total Revenues	<u>704,564</u>	<u>28</u>	<u>-</u>	<u>25,523</u>
EXPENDITURES:				
Current:				
0011 Instruction	704,564	-	-	10,307
0012 Instructional Resources and Media Services	-	28	-	-
0013 Curriculum and Instructional Staff Development	-	-	-	-
0021 Instructional Leadership	-	-	-	-
0023 School Leadership	-	-	-	-
0031 Guidance, Counseling, and Evaluation Services	-	-	-	14,852
0032 Social Work Services	-	-	-	-
0033 Health Services	-	-	-	-
0034 Student (Pupil) Transportation	-	-	-	-
0035 Food Services	-	-	-	-
0036 Extracurricular Activities	-	-	-	-
0041 General Administration	-	-	-	-
0051 Facilities Maintenance and Operations	-	-	-	-
0052 Security and Monitoring Services	-	-	-	-
0053 Data Processing Services	-	-	-	-
0061 Community Services	-	-	-	364
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	-	-	-
6030 Total Expenditures	<u>704,564</u>	<u>28</u>	<u>-</u>	<u>25,523</u>
1200 Net Change in Fund Balance	-	-	-	-
0100 Fund Balance - September 1 (Beginning)	-	-	-	-
3000 Fund Balance - August 31 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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EXHIBIT H-2

461 Campus Activity Funds	483	484	485	486	Total Nonmajor Governmental Funds
\$ 2,803,401	\$ -	\$ -	\$ 758	\$ -	\$ 2,972,698
-	-	-	-	-	1,408,774
-	-	-	-	69,653	133,244,688
2,803,401	-	-	758	69,653	137,626,160
-	-	-	2,377,954	-	62,678,425
-	-	-	-	-	1,075,561
-	-	-	-	-	4,339,298
-	-	-	-	-	3,089,309
2,405,785	-	-	-	-	6,566,990
-	-	-	-	-	5,514,575
-	-	-	-	-	621,230
-	-	-	-	-	1,786,476
-	-	-	-	-	3,637,538
-	-	-	-	-	32,759,535
-	-	-	-	-	420,504
-	-	-	55,887	-	4,517,110
-	-	-	-	-	6,116,165
-	-	-	-	21,639	2,052,378
-	-	-	-	-	392,920
-	-	-	-	-	1,275,904
-	-	-	-	-	350,492
2,405,785	-	-	2,433,841	21,639	137,194,410
397,616	-	-	(2,433,083)	48,014	431,750
1,175,039	-	-	2,537,137	12,059	3,724,235
\$ 1,572,655	\$ -	\$ -	\$ 104,054	\$ 60,073	\$ 4,155,985

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EXHIBIT J-2

UNITED INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
 FOR THE YEAR ENDED AUGUST 31, 2022

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 181,300	\$ 12,350	\$ 100,222	\$ 87,872
5800 State Program Revenues	893,904	-	57,870	57,870
5900 Federal Program Revenues	32,846,954	2,441,278	2,523,210	81,932
5020 Total Revenues	33,922,158	2,453,628	2,681,302	227,674
EXPENDITURES:				
Current:				
0035 Food Services	33,000,158	2,394,278	1,888,852	505,426
0051 Facilities Maintenance and Operations	922,000	59,350	22,122	37,228
6030 Total Expenditures	33,922,158	2,453,628	1,910,974	542,654
1200 Net Change in Fund Balances	-	-	770,328	770,328
0100 Fund Balance - September 1 (Beginning)	1,340,818	1,340,818	1,012,635	(328,183)
3000 Fund Balance - August 31 (Ending)	\$ 1,340,818	\$ 1,340,818	\$ 1,782,963	\$ 442,145

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EXHIBIT J-3

UNITED INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - DEBT SERVICE FUND
 FOR THE YEAR ENDED AUGUST 31, 2022

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 40,907,633	\$ 40,907,633	\$ 40,817,346	\$ (90,287)
5800 State Program Revenues	380,940	380,940	492,637	111,697
5020 Total Revenues	41,288,573	41,288,573	41,309,983	21,410
EXPENDITURES:				
Debt Service:				
0071 Principal on Long-Term Liabilities	24,535,000	24,535,000	24,535,000	-
0072 Interest on Long-Term Liabilities	16,744,573	16,744,573	16,744,573	-
0073 Bond Issuance Cost and Fees	9,000	617,500	617,329	171
6030 Total Expenditures	41,288,573	41,897,073	41,896,902	171
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(608,500)	(586,919)	21,581
OTHER FINANCING SOURCES (USES):				
7901 Refunding Bonds Issued	-	59,640,000	59,640,000	-
7916 Premium or Discount on Issuance of Bonds	-	9,861,906	9,861,906	-
8940 Payment to Bond Refunding Escrow Agent (Use)	-	(68,888,148)	(68,888,148)	-
7080 Total Other Financing Sources (Uses)	-	613,758	613,758	-
1200 Net Change in Fund Balances	-	5,258	26,839	21,581
0100 Fund Balance - September 1 (Beginning)	7,014,181	7,014,181	7,014,181	-
3000 Fund Balance - August 31 (Ending)	\$ 7,014,181	\$ 7,019,439	\$ 7,041,020	\$ 21,581