

# Agenda of Regular Meeting

## The Board of Trustees Splendora ISD

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A Regular meeting of the Board of Trustees of Splendora ISD will be held October 19, 2020, beginning at 6:30 PM in the Peach Creek Elementary / Cafeteria, 14455 Cox Street, Splendora, Texas 77372.

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

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

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1. RESIGNATIONS	
15. POSSIBLE ACTION ARISING FROM CLOSED SESSION	
16. POSSIBLE AGENDA ITEMS FOR NEXT MEETING	339
17. ADJOURN	

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*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, Government 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.*

The notice for this meeting was posted in compliance with the Texas Open Meeting Act on \_\_\_\_\_, at  
\_\_\_\_\_

\_\_\_\_\_  
For the Board of Trustees



# STRATEGIC DIRECTION - *why we exist*

**VISION** Right People. Right Things. Right Way. Right Resources. Right Relationships

**MISSION** Cultivating Exceptional People

<b>BELIEFS</b> - <i>why we act</i>	<b>PRINCIPLES</b>
<u>Student-Focused</u> : We believe the greatest outcomes result when students come first.	<ul style="list-style-type: none"> <li>• Be accountable.</li> <li>• Live with integrity.</li> <li>• Focus on student needs.</li> </ul>
<u>Relationships</u> : We believe positive and supportive relationships create the conditions for students to be advocates in their education.	<ul style="list-style-type: none"> <li>• Value each other.</li> </ul>
<u>Culture</u> : We believe a healthy, collaborative culture fosters exploration and innovation in a supportive environment.	<ul style="list-style-type: none"> <li>• Ensure a safe physical, emotional, + social environment.</li> </ul>
<u>Servant Leaders</u> : We believe servant leaders and critical thinkers strengthen our community and democracy.	<ul style="list-style-type: none"> <li>• Develop servant leaders.</li> </ul>
<u>Learning</u> : We believe all students deserve high-quality, engaging learning experiences that honor the potential in each student.	<ul style="list-style-type: none"> <li>• Create a dynamic learning environment.</li> </ul>

## LEARNER PROFILE

The Splendor ISD Learner Profile provides an educational setting where every student is empowered to be: Self Motivated, Confident, An Adaptable Learner, A Critical Thinker, A Productive Citizen

## STRATEGIC GOALS

Goal 1: Establish a shared commitment to district beliefs, the need for continuous innovation, and a focus on the future.

Goal 2: Ensure the focus of school district activity is on improving the quality of learning experiences for all.

Goal 3: Enhance the capacity to increase student engagement through digital learning.

Goal 4: Enact a communication strategy that results in a common language and a shared commitment to student success.

Goal 5: Establish a culture that promotes social, emotional and physical well-being for all.

U.S. Pledge:

"I pledge allegiance to the flag of the United States of America, and to the republic for which it stands, one nation under God, indivisible, with liberty and justice for all."

Texas Pledge:

"Honor the Texas flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible."

**AUDIENCE** - Participants must have signed up prior to Board Meeting start time. Participants may address the Board on any agenda item. Participation is limited to three minutes to make comments to the Board, unless the participant requires the use of a translator, in which case participation is limited to six minutes. The Board will only consider complaints that remain unresolved after being addressed through proper administrative channels and when they have been placed on the agenda. Please note the Board of Trustees shall not deliberate, respond, or make decisions regarding any subject that is not included on the agenda that is posted. For further information on these requirements, contact Katie Key, Superintendent Secretary at 281-689-4441.

Peach Creek Elementary  
Campus Spotlight  
October 19, 2020

Peach Creek Elementary is excited to share the following Good Things

- Student Council Elections-Student Council Officers
- Capturing Kids Hearts-National Showcase Campus
- Lindsey Vines-Instructional Technology Lead
- Dynamic Learning Experiences-Kristy Stepp 5th Grade Math and Lauren Grey, 5th Grade Social Studies, Shelle Billingsley 6th Grade Reading
- WIN Time

Notes:

- Ambassadors will be greeting guests at the door as they arrive.
- Ambassadors will lead the board meeting in celebrations (A Firework just for Mr. Wells!)



**Splendoria ISD Board of Trustees  
Agenda Item Information Form**

**Board Meeting Date: October 19, 2020**

**Submitted Date: October 12, 2020**

**Agenda Business Items:**

- Consent Agenda Item  
(Board has acted on items such as this previously)
- New Action  
(Board has not seen information previously and allows for more time to discuss)

**Information Only Items:**

- Presentation
- Recognition
- Information

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**Name of Person Responsible: John DeBrock**

**Department or Campus: Student Services**

**Topic: REACH Report**

**Background Information: Annual REACH Report**

**Attachments: Reports**

**Superintendent's Resolutions: Reviewed**

AGE	DATE STARTED	CREDITS STARTED	CREDITS NEEDED	NOTES	HOURS WORKED
19	August, 2019	10	13.5	Caretaker for mother who is an invalid	57
<b>17</b>	<b>August, 2020*</b>	<b>13</b>	<b>8.5</b>	<b>Has had several DAEP placements and been involved with juvenile detention/probation</b>	29
17	October, 2019	9.5	10.5	Moved several times, not consistently enrolled	26
17	August, 2020	11.5	9	Moved several times, not consistently enrolled	29
18	January, 2020	21	2	Has not been consistently enrolled in school.	16
19	August, 2020	23	4	Overage for grade placement.	38
18	August, 2020	14.5	7.5	Working to support himself, dad committed suicide recently	9
17	August, 2020	14.5	8	At risk of dropping out, parent having trouble getting him to school	21
17	January, 2020	12	7	At risk of dropping out, Parent agreed to Reach instead of GED	10
<b>18</b>	<b>August, 2020</b>	<b>14.5</b>	<b>7.5</b>	<b>Has had several DAEP placements and been involved with juvenile detention/probation</b>	13
19	August, 2019	9	3	Been in and out of school for various periods of time since JH	100
16	October, 2020	8.5	13.5	Has had several DAEP placements and been involved with juvenile detention/probation	20
18	August, 2020	5.5	10	Homeless	6

18	August, 2020	18.5	4	Moved to SISD w/DAEP assignment from previous district. Has had anxiety issues since starting on main campus.	6
19	January, 2020	15.5	3	<b>Has had several DAEP placements and been involved with juvenile detention/probation</b>	1
17	August, 2020	21	3	New parent.	31
17	February, 2020	4.5	17	Has had several DAEP placements and been involved with juvenile detention/probation. Has emotional control issues.	49
19	August, 2020	15	5	Moved several times, not consistently enrolled	115
18	August, 2020	11.5	10	Moved several times, not consistently enrolled	115
17	August, 2020	8	13	Overage for grade placement.	30
19	August, 2019		Completed August 31		15
18	October, 2020	5.5	15	Expelled from previous school 2 years ago. First year in Splendora ISD.	Started Wednesday, October 14.
17	August, 2020	17.5	5	At risk of dropping out	30
18	August, 2020	22.5	3	Overage for placement, homeless	5



# **Splendora ISD Reach Academy**

**Optional Flexible School Day Program  
2019-2020**

**Splendora ISD Reach Academy**

The Splendora ISD Reach Academy is a student-centered, alternative education program that takes into account the individual needs of diverse learners through a self-paced, computer-generated curriculum utilizing a variety of instructional methods.

The program is designed primarily for juniors and seniors who are behind in credits by more than one school year or who have repeatedly been unsuccessful in the traditional high school setting. The mission of Reach Academy is to support at-risk students and provide alternative educational opportunities that will lead to graduation and the cultivation of exceptional people.

The Reach Academy is an alternative academic program, **NOT** an alternative disciplinary program.

The Reach Academy utilizes Edgenuity courseware. Edgenuity provides computer-based instructional content, assessment and instructional management, as well as remediation and preparation for Texas EOC assessments. Edgenuity aligns with the TEKS and can be individualized for the needs of each student.

Students who complete the program will receive:

- High school credit for completed coursework
- and/or a high school diploma.

## **Program Selection**

### **Screening**

- The high school guidance counselors shall conduct a screening of the student candidates using the criteria listed below:
  - Student is 1 year or more behind in high school, or
  - Student has previously dropped out of high school, or
  - Student meets other at-risk criteria as defined by the Texas Education Code – Section 29.081, and
  - Student should be classified as a Junior or Senior, additionally
  - Preference will be given to students who have taken and passed at least 3 of the End of Course requirements (English I, English II, Algebra I, U.S. History, and Biology).
  - Eligible students will be notified and given the opportunity to fill out paperwork for admission to Reach Academy. Paperwork includes home-school paperwork and must be filled out prior to admission to the program.

## **Selection Committee**

A selection committee composed of the Reach administrator, high school guidance counselors, and high school administrators shall evaluate Reach Academy applicants according to the following criteria:

- Space available
- Previous educational habits
- Previous attendance records
- Previous Discipline records

If a student meets the criteria of the committee and space is available, the student will be invited to enroll in Reach Academy and attend an orientation meeting with their parent/s and the Reach Administrator.

## **Attendance**

The Reach Academy is open from 7:00 AM to 3:30 PM Monday through Friday. Each student is required to attend no less than 20 hours per week. Attendance will be taken and recorded according to campus policy. Attendance will be reported under the Optional Flex Day permit issued by the state.

Student Initials: \_\_\_\_\_

## **Sign-In; Sign-Out**

All students will have an individual attendance record. The students will be expected to sign in and out of each session they attend. This record will serve as the official attendance record for Reach Academy; therefore, it is imperative that the student uses it responsibly.

Student Initials: \_\_\_\_\_

## **Academic Progress**

After orientation, students will work with the Reach Administrator to devise a plan for a course of study while enrolled in Reach. Students will be given access to specific courses.

Student Initials: \_\_\_\_\_

## **Graduation Requirements**

Students working to earn a high school diploma 13

- must earn the number of credits required by the district and the State of Texas for the year the student started high school. Each student must earn at least 22 credits to meet the local district and state policy, and
- must pass all state mandated assessments (TAKS/STAAR EOC).

Students who earn a high school diploma will receive the diploma from Splendora High School. Diplomas are **not** issued by the Reach Academy.

## Staff Responsibilities

The instructional facilitators and instructional assistants are responsible for monitoring the progress of the students and assessing the students as needed throughout the day. In addition, the facilitators will work to help the students focus and set goals for the future.

## Reach Academy Campus Rules

- A student found to have engaged in academic dishonesty may be dismissed from the program. Academic dishonesty includes cheating or copying the work of another student, plagiarism, and unauthorized communication between students during an examination. The determination that a student has engaged in academic dishonesty shall be based on the judgment of the classroom teacher or another supervising professional employee, taking into consideration written materials, observation, or information from students.
- Students must work in a timely manner. The decision as to whether the student is meeting this requirement will be determined by the Reach and HS administration.
- Students are not to leave the building during their instructional time. Students who leave the building will not be readmitted for that day and will be considered absent.
- All students must follow the Splendora ISD Technology Acceptable Use Policy.  
**Students are to turn off electronic devices and have them out of sight during their time at Reach. If a student is on their cell phone during instructional time, they will lose the ability to have their phones on campus. This may also be a violation of the Acceptable Use Policy and may lead to dismissal from the program.**
- All students are expected to show respect for themselves, others, and the environment at all times.
- All students are expected to keep the classroom environment clean and safe.
- All school rules regarding dress code, attendance and behavior are to be observed in Reach. Students who cause a disruption or are in violation of the Student Code of Conduct may be immediately dismissed from Reach.
- Students who drive must park in the designated parking area.
- Reach Academy staff may require additional rules from time to time in order to enhance instructions or to insure the safety and health of all students.

Student Initials: \_\_\_\_\_

## **Completion of Reach Procedures**

Upon enrolling Reach, a student's up-to-date transcript will be sent over to Reach with a list of courses that still need completion in order to fulfill graduation requirements by their guidance counselor.

The student will work closely with the Reach administrator to create a schedule for completion of required courses.

Upon completion of the Reach Academy program, a student must have the "Completion Clearance Form" completed and signed.

Upon completion of his or her coursework, a student will be referred to the campus counselor with the official completion forms.

The campus counselor will confirm and sign off on the official forms. The graduation requirements will then be verified by the counselor. Copies of the forms will be distributed as follows:

- One copy to registrar
- One copy to the campus counselor
- One copy to the student's parents
- One copy for the Reach file
- One copy for the campus PEIMS clerk

Once a student has finished his/her coursework at Reach the student will not be able to be on any Splendora ISD campus during school hours without the direct consent of the campus administrator. Failure to comply with this can result in criminal trespass and referral to the Splendora ISD police.

The Reach Academy is an academic program to recover credit or complete the courses needed for graduation. State law requires that all students must pass all parts of the required state assessments (TAKS/STARR EOC) in order to graduate from high school.

Student Initials: \_\_\_\_\_

# Splendora ISD Reach Academy

## Student Statement of Commitment

WE, the parent and student undersigned, agree for the student \_\_\_\_\_ to participate in the Splendora ISD Reach Academy. We have received a copy of the Reach Academy handbook.

We understand that the acceptable completion of the courses prescribed by the counselor is required for graduation from high school.

We also understand that FAILURE TO COMPLETE THESE COURSES IN A TIMELY MANNER AS ASSIGNED IN THE REACH ACADEMY OR FAILURE TO MEET THE MINIMUM ATTENDANCE REQUIREMENTS **MAY RESULT IN THE STUDENT'S DISMISSAL FROM THIS PROGRAM.**

Furthermore, we understand that failure to comply with Reach Academy policies and procedures as outlined in the handbook may result in the student's dismissal from the program.

We also acknowledge that dismissal from the Reach Academy program will result in "loss of credit" for the assigned coursework.

\_\_\_\_\_  
*Student Signature*

\_\_\_\_\_  
*Parent Signature*

\_\_\_\_\_  
*Date*

# Splendora ISD Reach Academy

## Application for Admission

Date: \_\_\_\_\_ Social Security Number: \_\_\_\_\_

Name: \_\_\_\_\_ Date of Birth: \_\_\_\_\_

Street Address: \_\_\_\_\_

Street Address 2: \_\_\_\_\_

City: \_\_\_\_\_ Zip: \_\_\_\_\_ Daytime Phone # \_\_\_\_\_

Parent's Names: \_\_\_\_\_  
*Father's Name* *Mother's Name*

Father's Work # \_\_\_\_\_ Mother's Work # \_\_\_\_\_

Parent's Address: \_\_\_\_\_  
*Street Address* *City* *Zip*

With whom do you live? \_\_\_\_\_ Phone # \_\_\_\_\_

Do you have a job? \_\_\_\_\_ What is your schedule? \_\_\_\_\_

Work Phone # \_\_\_\_\_ Can you provide your own transportation? \_\_\_\_\_

\_\_\_\_\_  
*Student Signature* *Parent Signature*

# Splendora ISD Reach Academy

## Completion Clearance Form

This form hereby certifies that the below listed student has successfully completed:

All courses required by Texas for graduation: YES \_\_\_\_\_ NO \_\_\_\_\_

All EOCs required by Texas for graduation: YES \_\_\_\_\_ NO \_\_\_\_\_

The attendance of an Optional Flexible School Day Program: YES \_\_\_\_\_ NO \_\_\_\_\_

*Each line below must be initialed by the appropriate person responsible for the indicated area or department. A Reach Academy student's program will not be is not considered complete until each line is initialed, signed by the appropriate administrator and by the student.*

Student Name: \_\_\_\_\_

Date of Completion of Reach Academy: \_\_\_\_\_

High School Counselor \_\_\_\_\_  
High School Secretary \_\_\_\_\_  
High School Admin. \_\_\_\_\_

High School Registrar \_\_\_\_\_  
Reach Facilitator \_\_\_\_\_  
Reach Administrator \_\_\_\_\_

\_\_\_\_\_  
*Student Signature*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*High School Principal Signature*

\_\_\_\_\_  
*Date*

# Reach Enrollment History, October 2020

The Reach Academy began in the 2008-2009 school year and is a student-centered, alternative educational program that takes into account the individual needs of diverse learners through a self-paced, computer generated curriculum utilizing a variety of instructional methods.

In August of 2018, Splendora began using Edgenuity as the online platform for credit recovery. Edgenuity offers a variety of capabilities including credit recovery, intervention, and test preparation. Edgenuity was chosen based off of recommendations and its ability to provide interventions and remediation for EOC assessments. Edgenuity programs are being utilized at the elementary, middle, and high school levels.

## REACH Academy Graduates

2008 – 2009	7 Graduates
2009 – 2010	13 Graduates
2010 – 2011	20 Graduates
2011 – 2012	34 Graduates
2012 – 2013	35 Graduates
2013 – 2014	30 Graduates
2014 - 2015	22 Graduates
2015 - 2016	20 Graduates
2016 - 2017	24 Graduates
2017 - 2018	25 Graduates
2018 - 2019	24 Graduates
2019 - 2020	22 Graduates

**Current Enrollment : 24 students with 9 courses completed as of Friday, October 2.**



**Splendoria ISD Board of Trustees  
Agenda Item Information Form**

**Board Meeting Date: October 19, 2020**

**Submitted Date: October 14, 2020**

**Agenda Business Items:**

- Consent Agenda Item**  
(Board has acted on items such as this previously)
- New Action**  
(Board has not seen information previously and allows for more time to discuss)

**Information Only Items:**

- Presentation**
- Recognition**
- Information**

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**Name of Person Responsible:** Dr. Glenn Barnes

**Department or Campus:** Leadership and Culture

**Topic:** Student Enrollment in Extra-Curricular Programs

**Background Information:** I have collected and compiled the board's requested information in regards to student participation in the extracurricular programs offered in SISD. The data is incomplete in some areas because of the change in the student information system (pre-2019-2020 data) and because some of the 20-21 information is not yet available (Economically Disadvantaged status) or programs are not in season for 20-21, i.e. baseball, basketball, etc.

**Attachments:**

[Student Enrollment in Extra-Curricular Programs](#)

**Superintendent's Resolutions:** Reviewed

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# Student Enrollment in SISD Extra-Curricular Programs

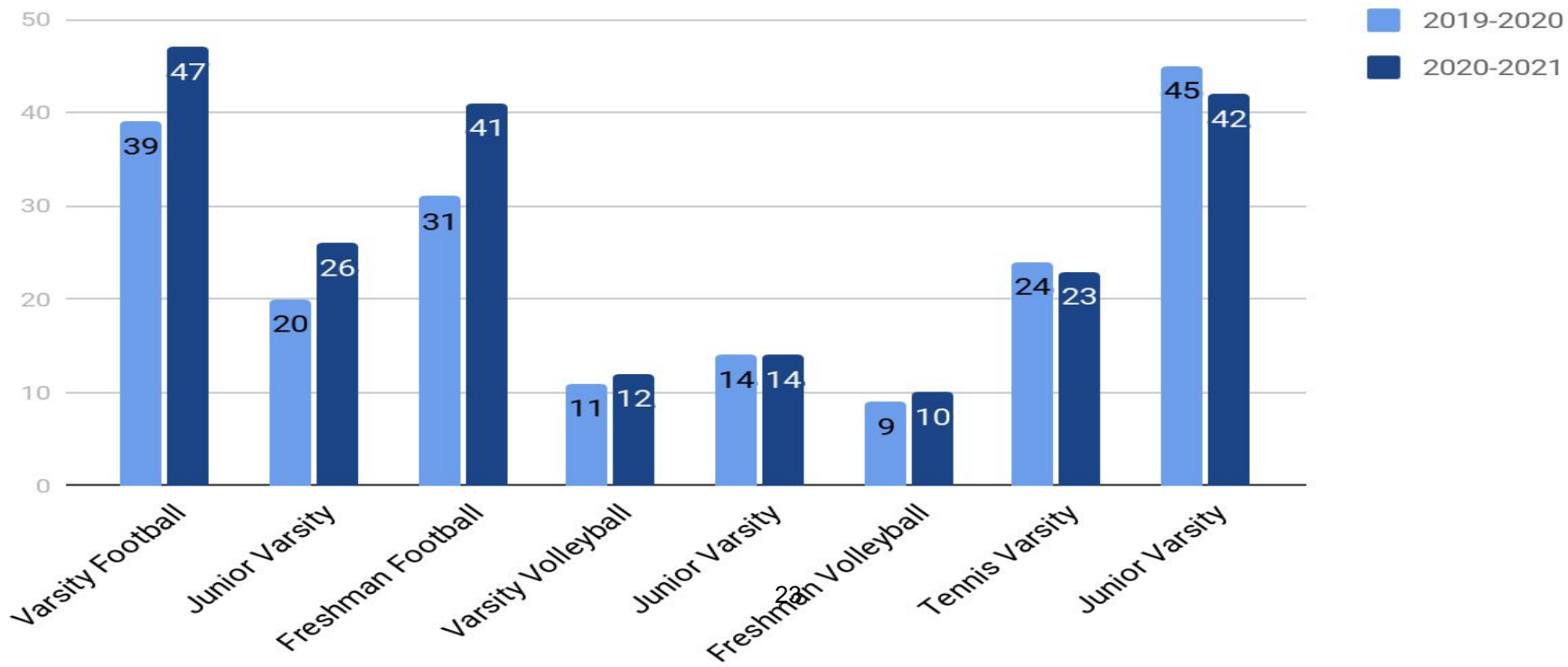
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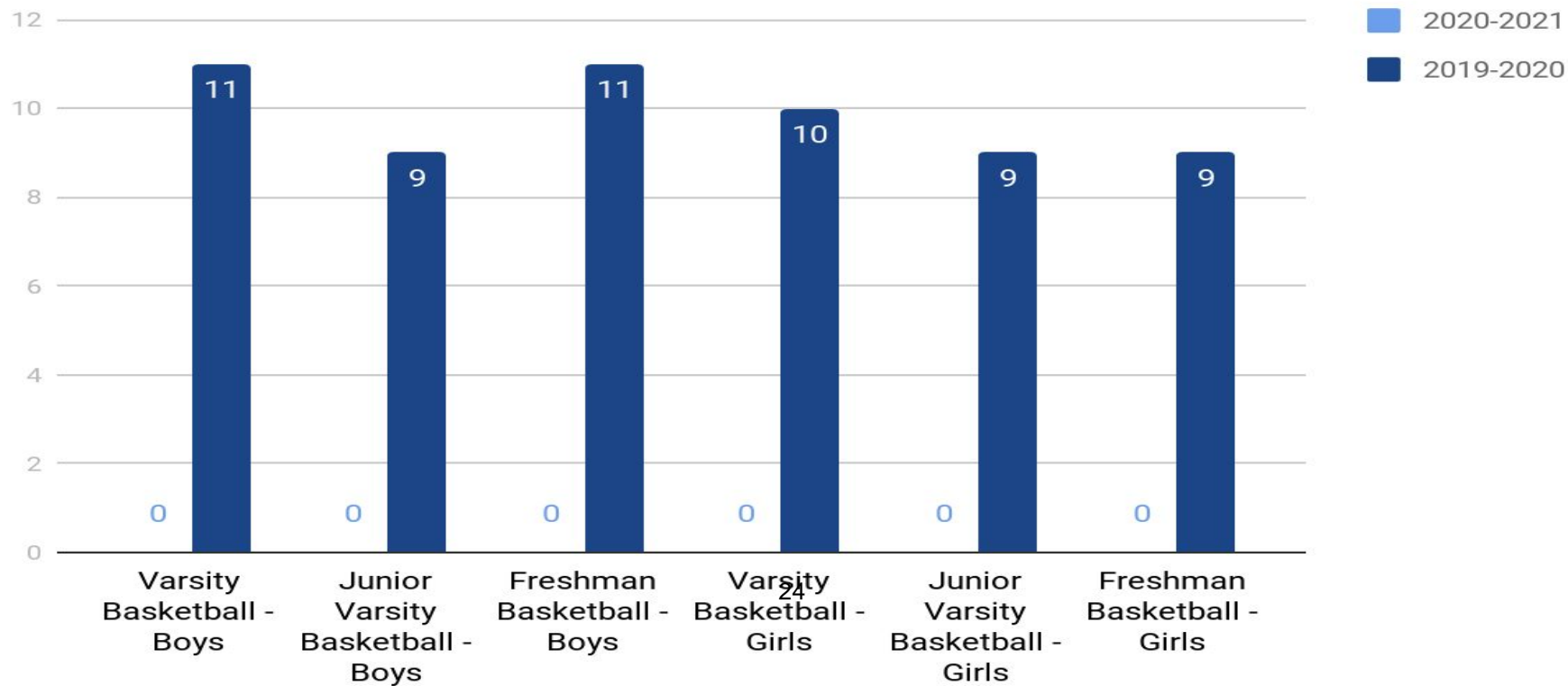


# Athletics

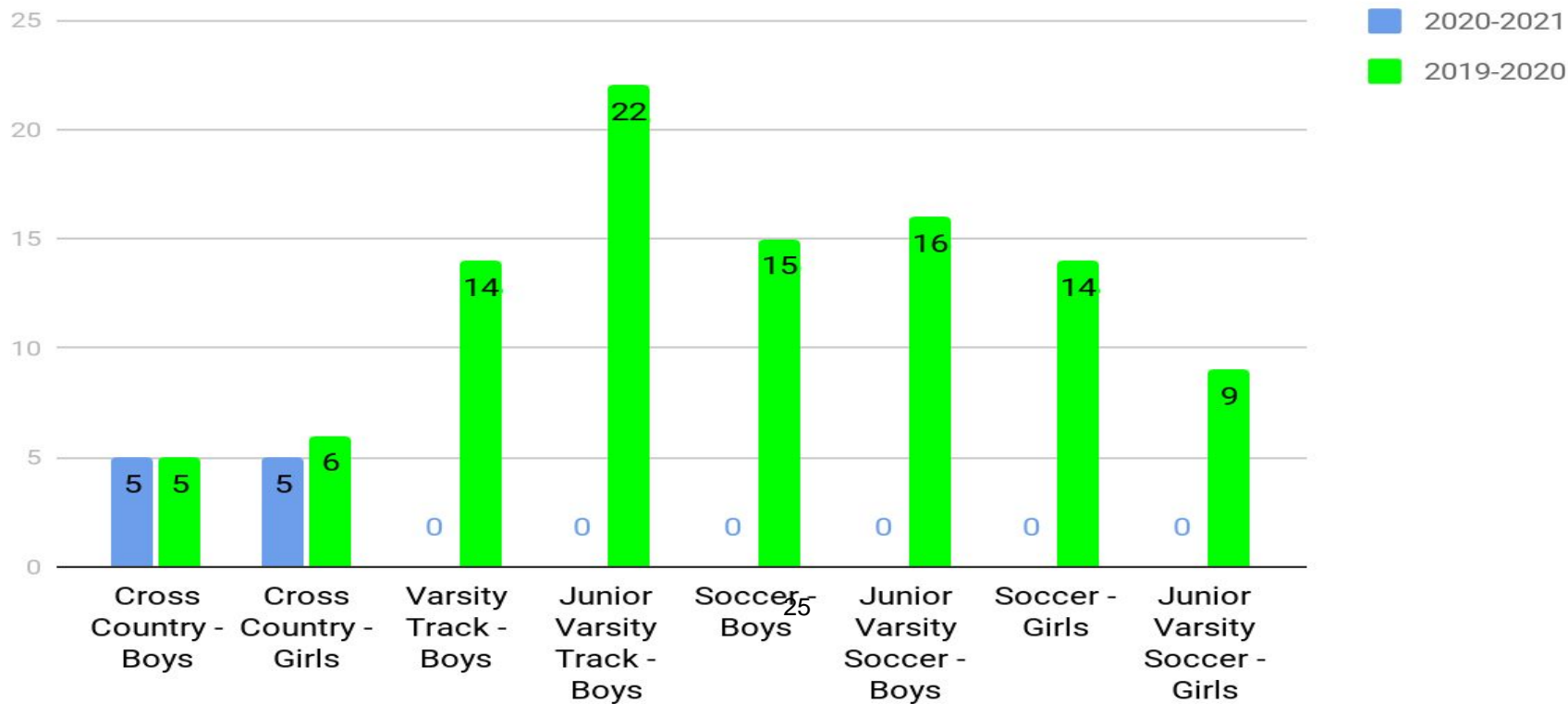
# Athletics



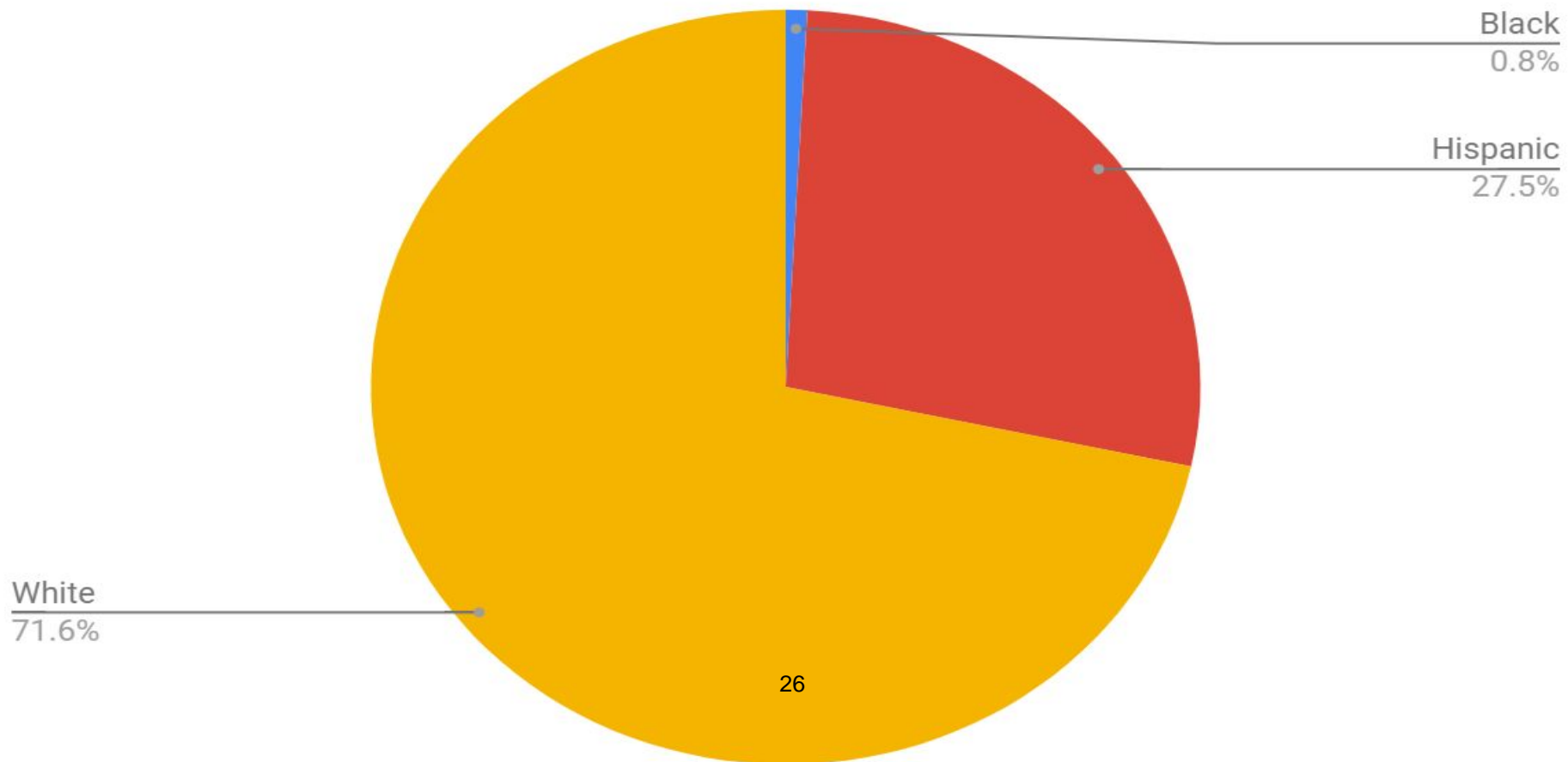
## Athletics (continued)



## Athletics (continued)



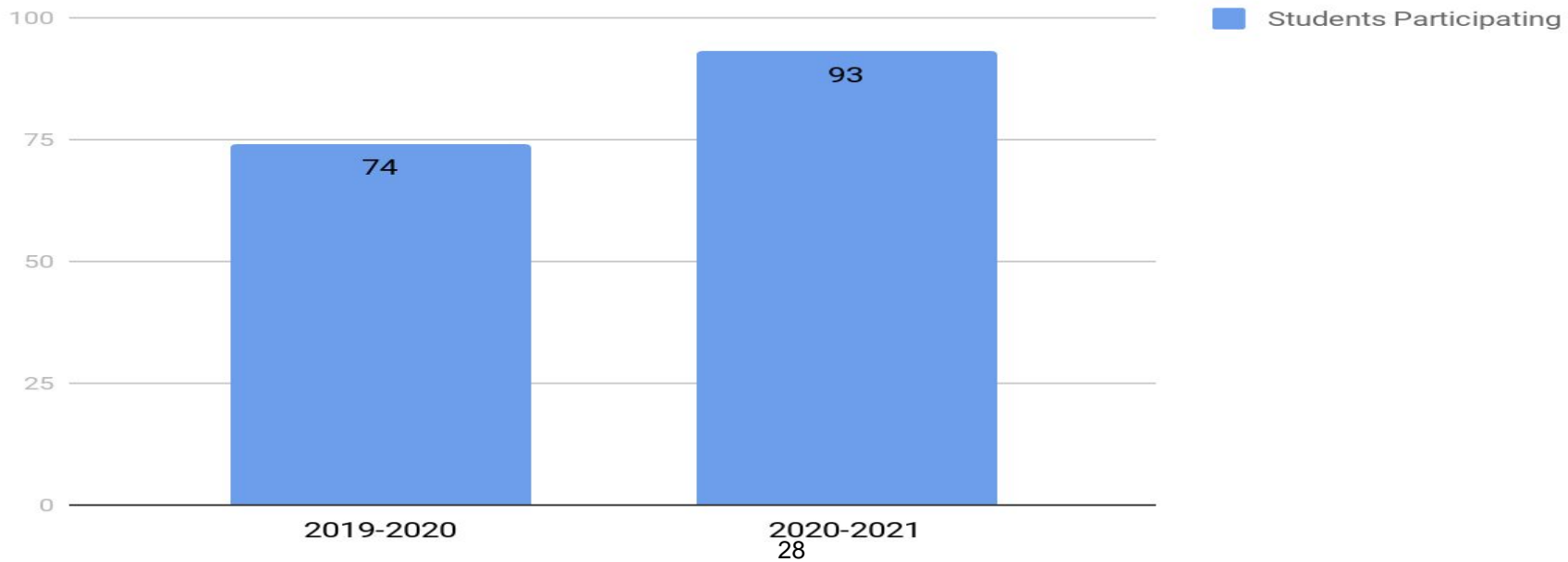
# Ethnic Breakdown



# Fine Arts

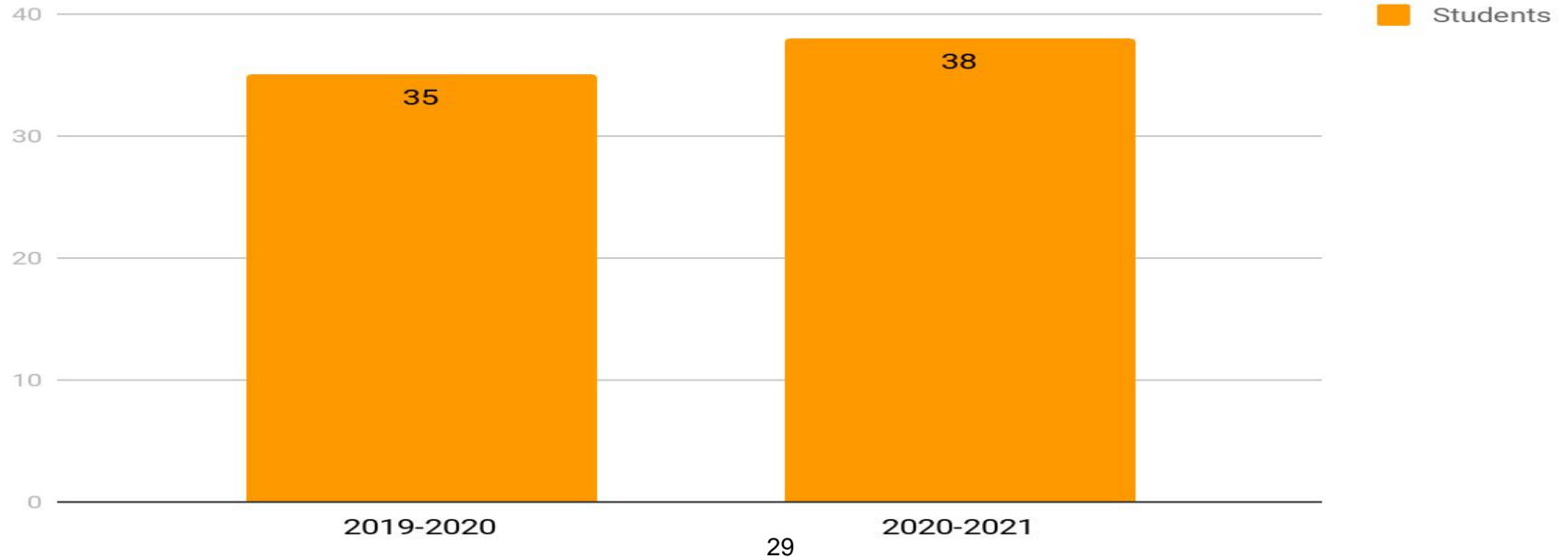
# Band

## Band Enrollment Trends

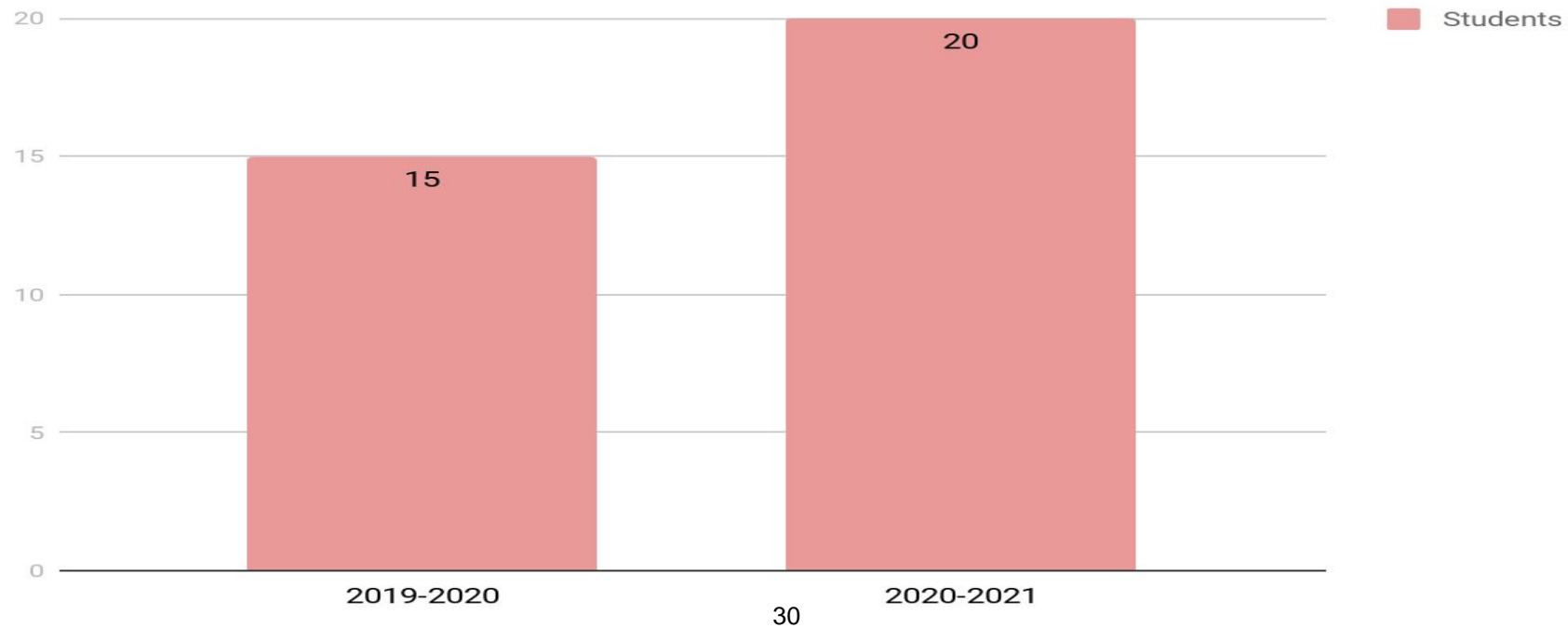


# Cheer

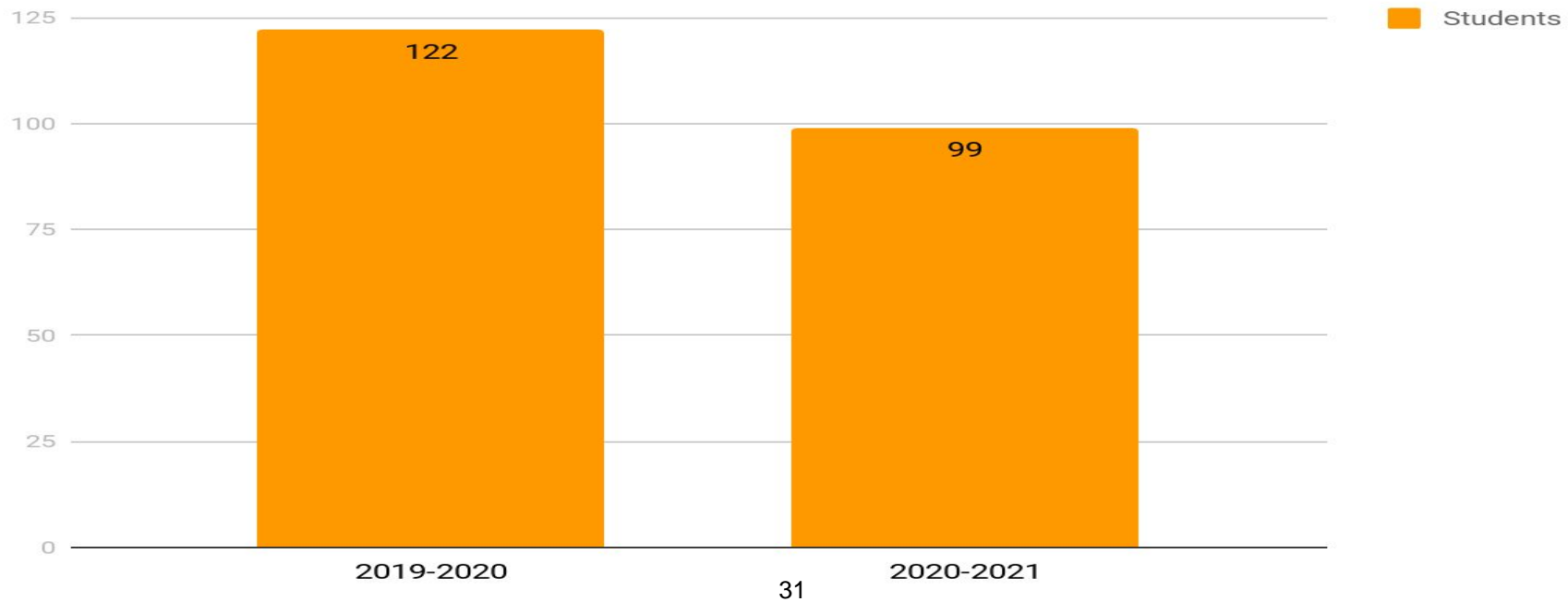
## Cheer Enrollment Trends



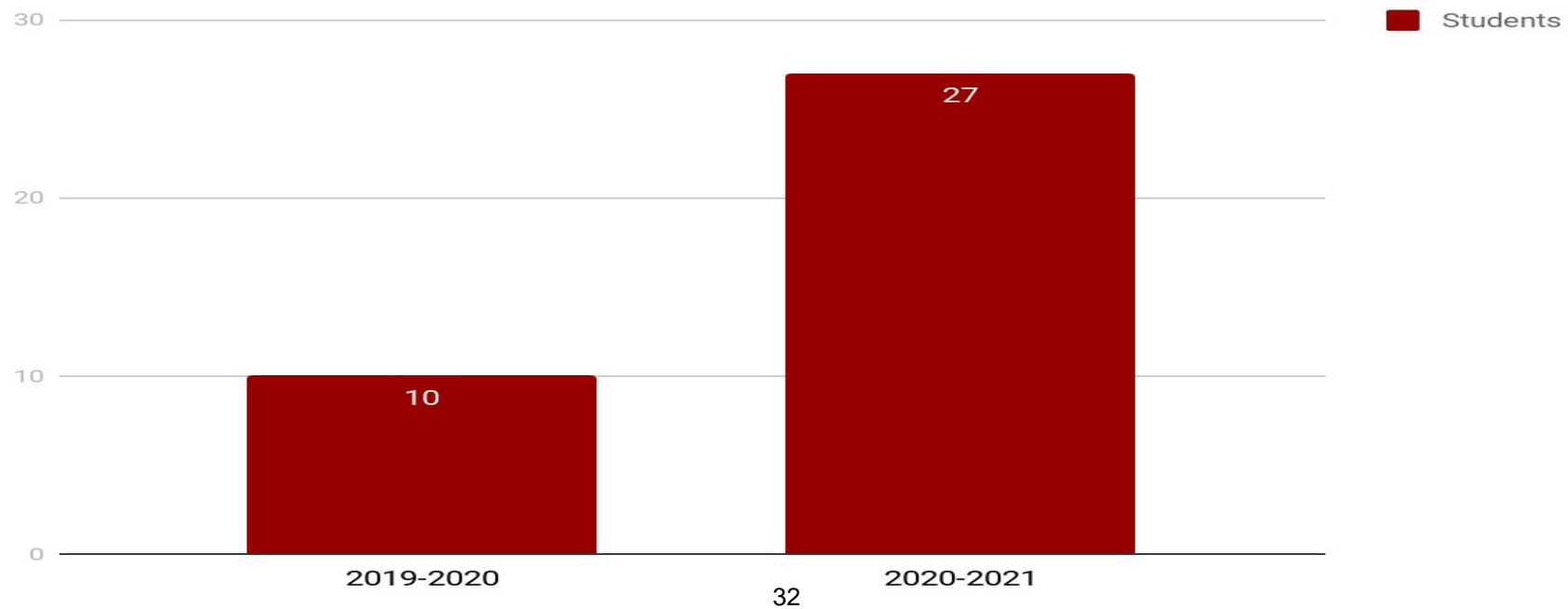
# Dance Team



# Theater

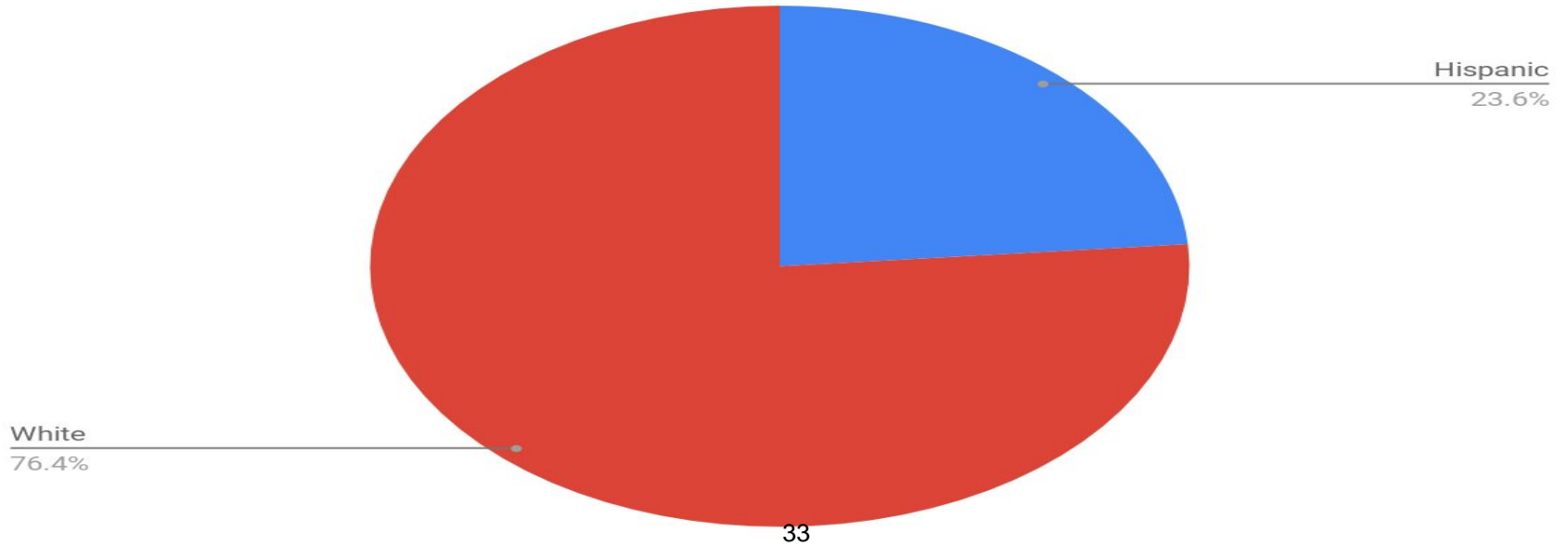


# Choir



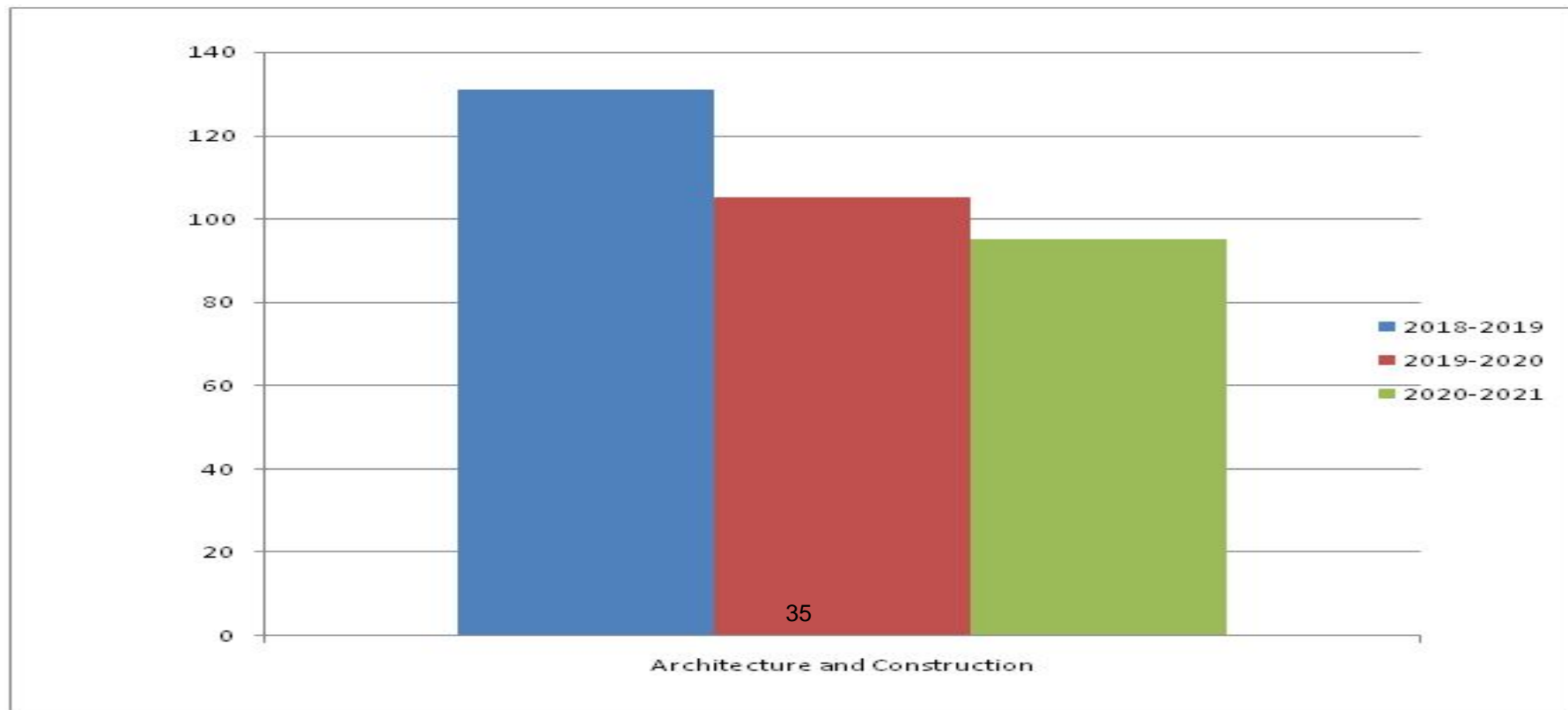
# Ethnic Enrollment

Points scored

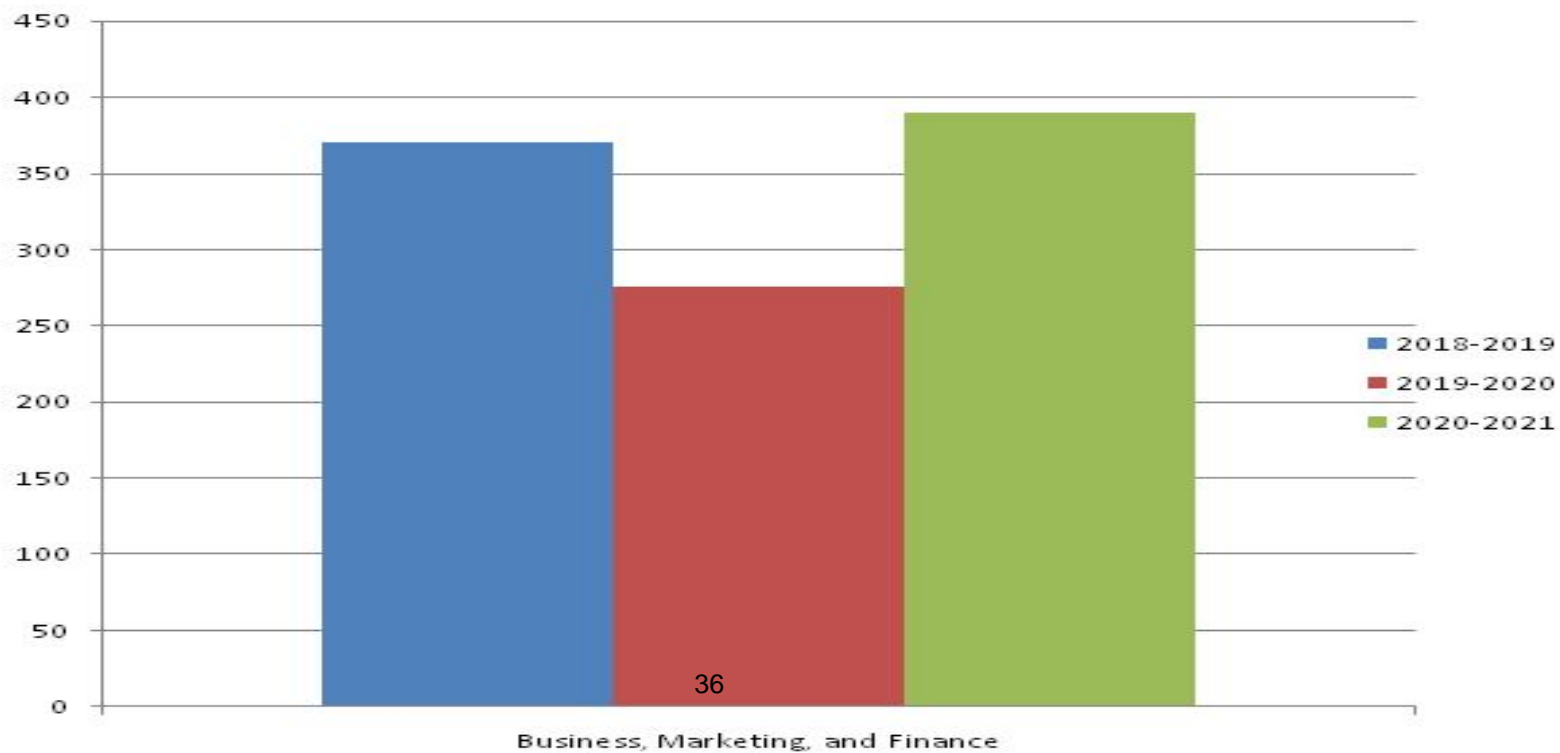


# CTE

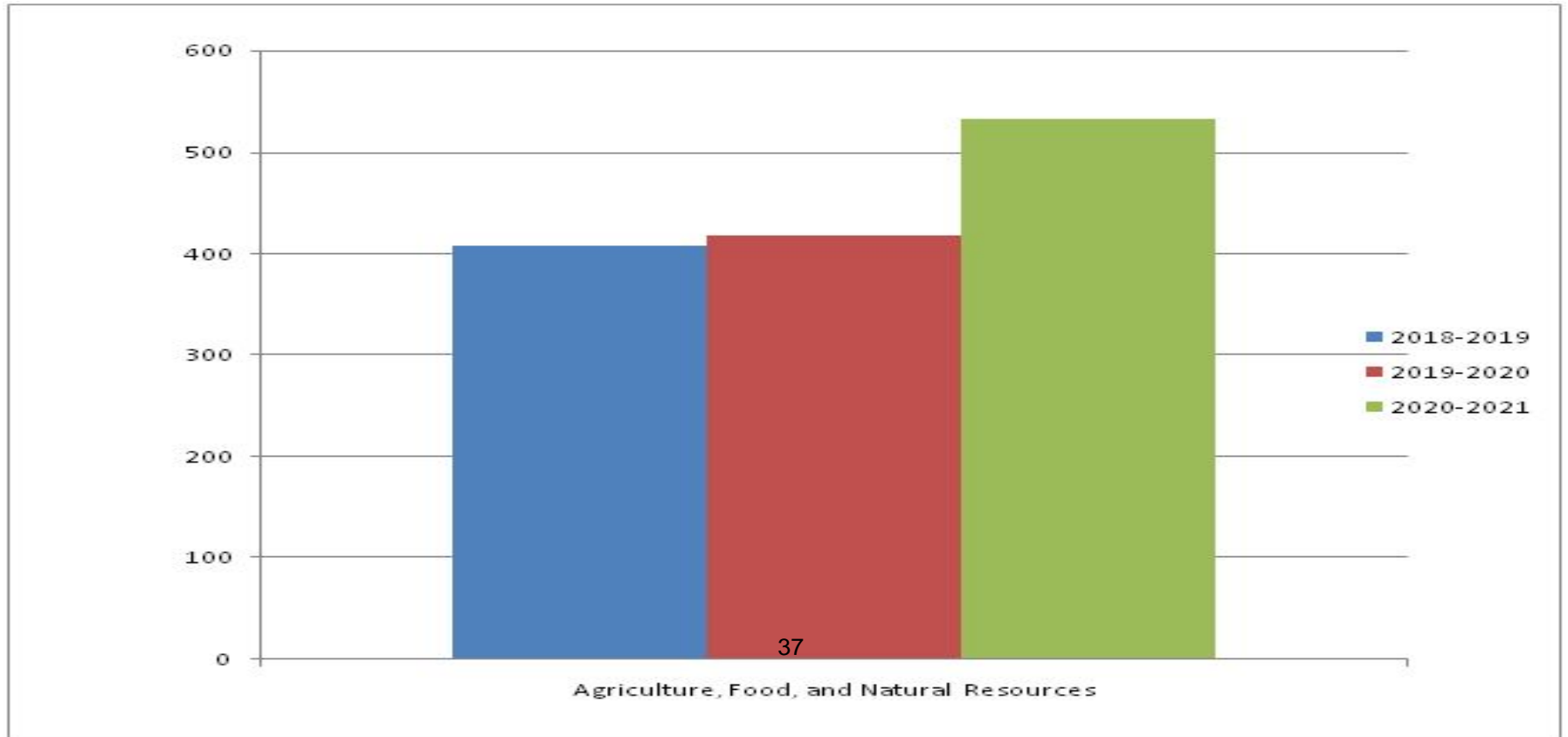
# Architecture and Construction



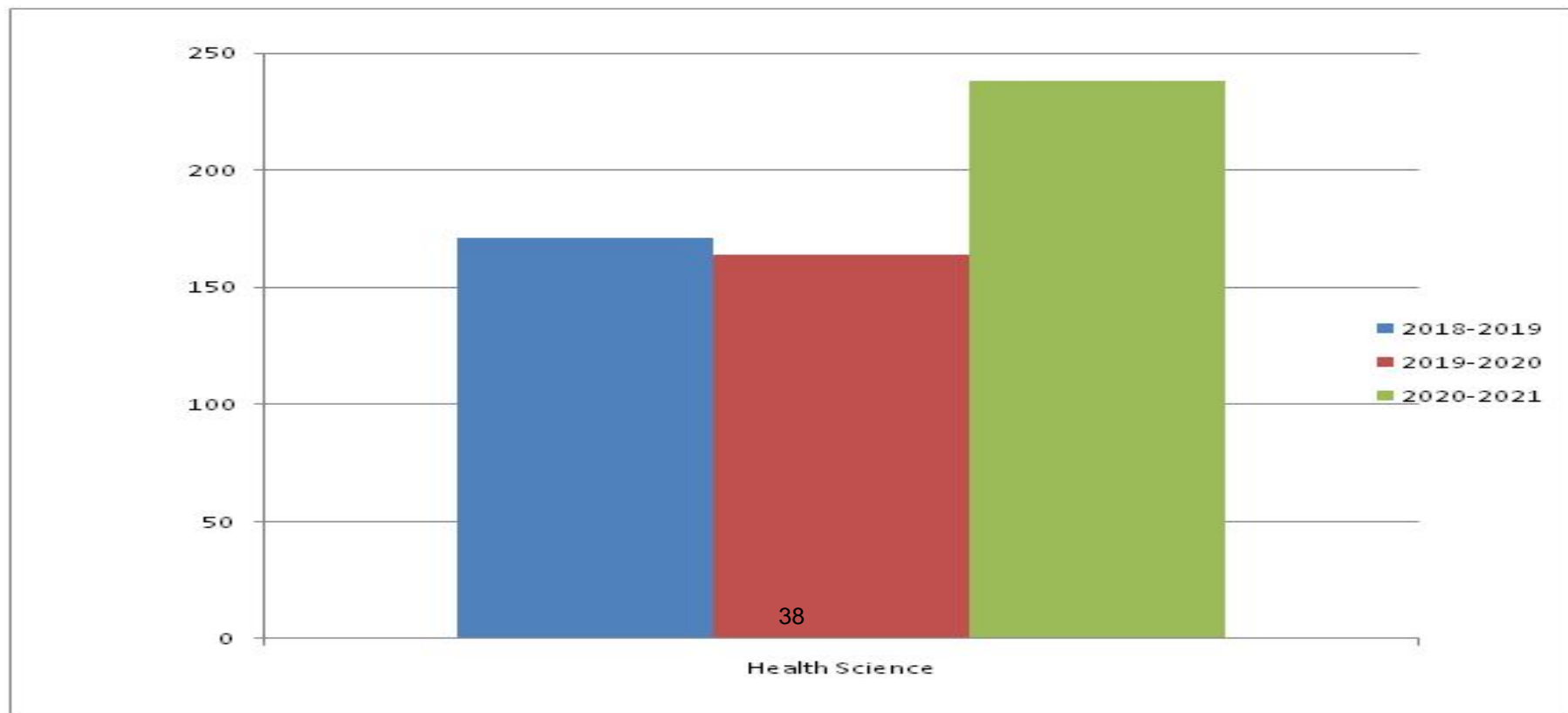
# Business, Marketing, and Finance



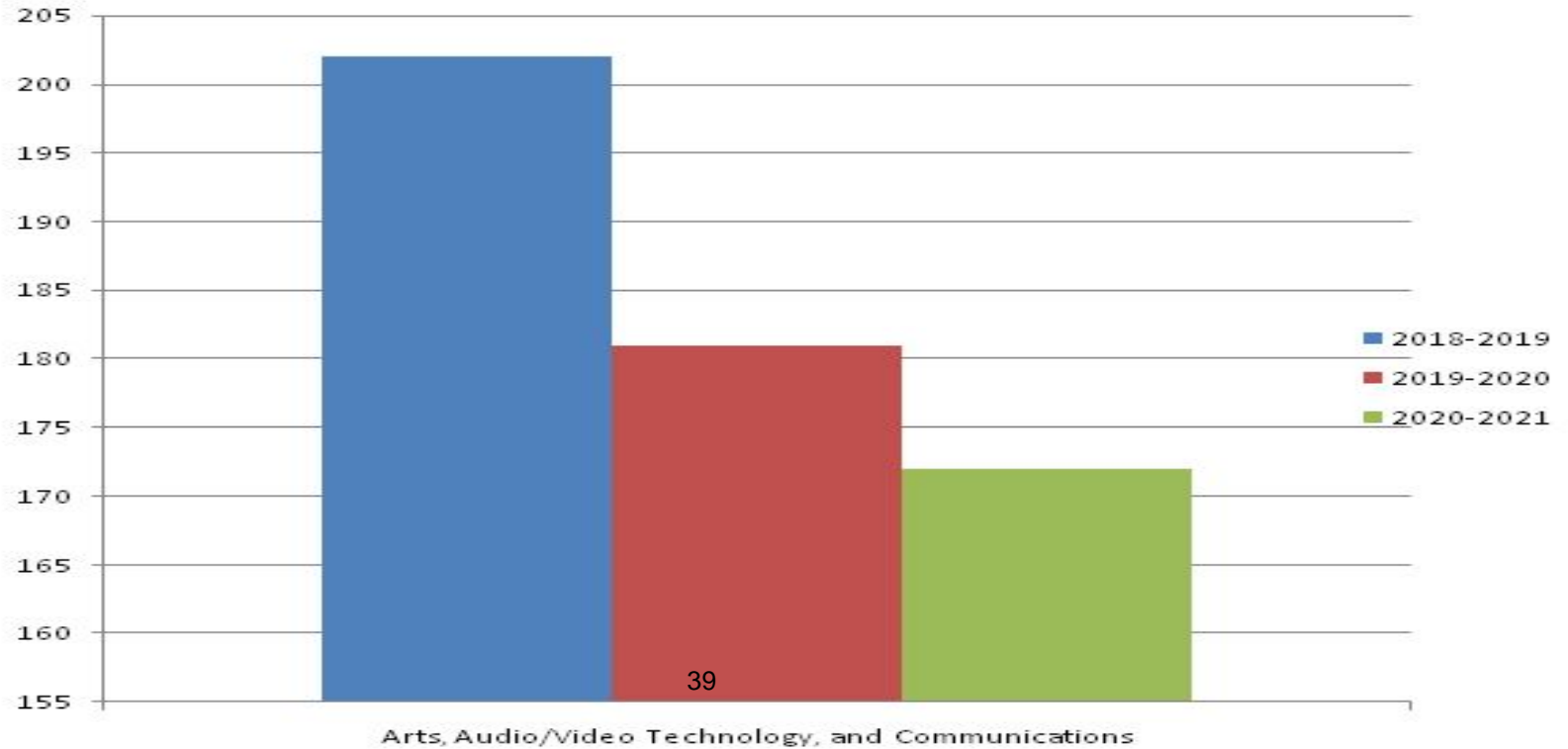
## Agriculture, Food, and Natural Resources



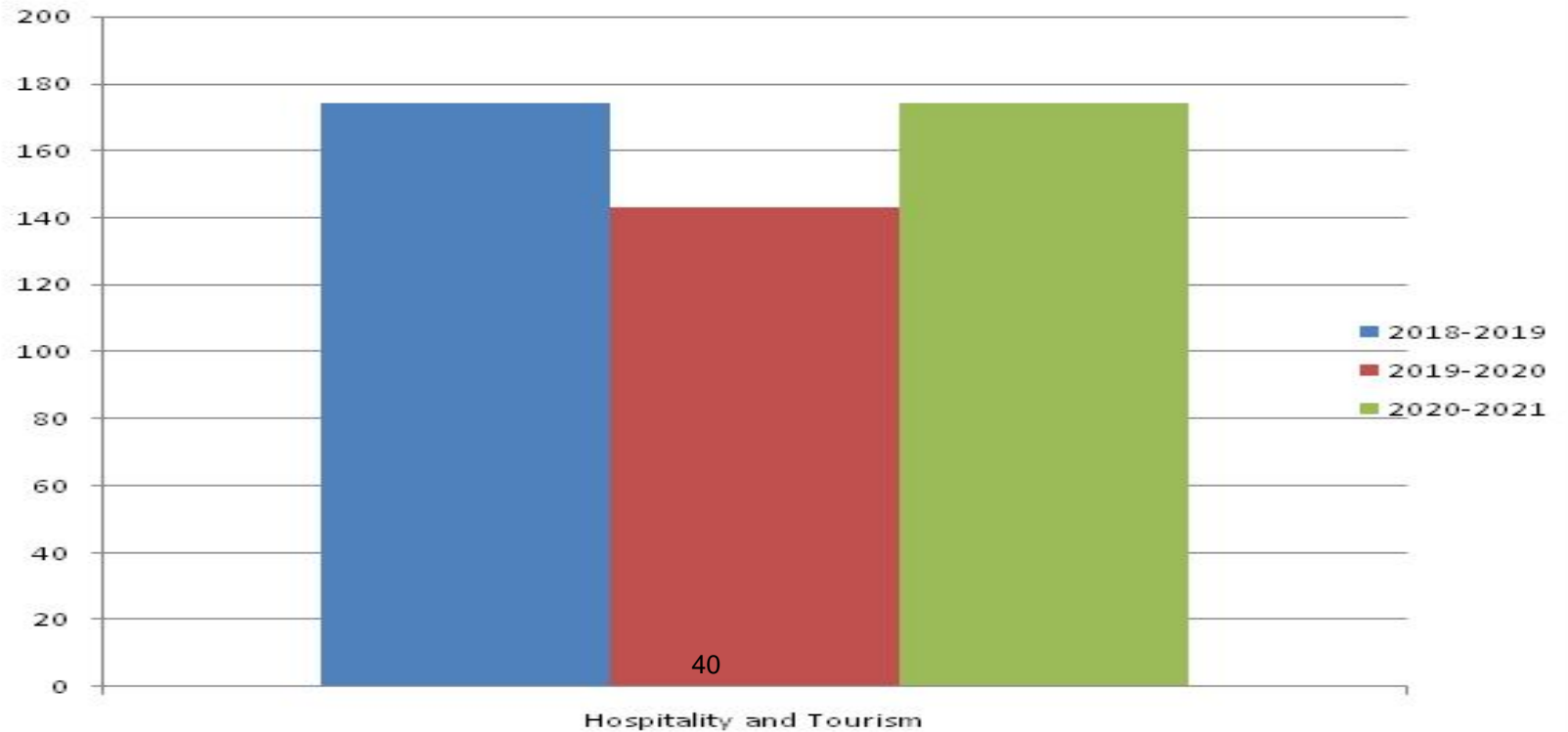
# Health Science



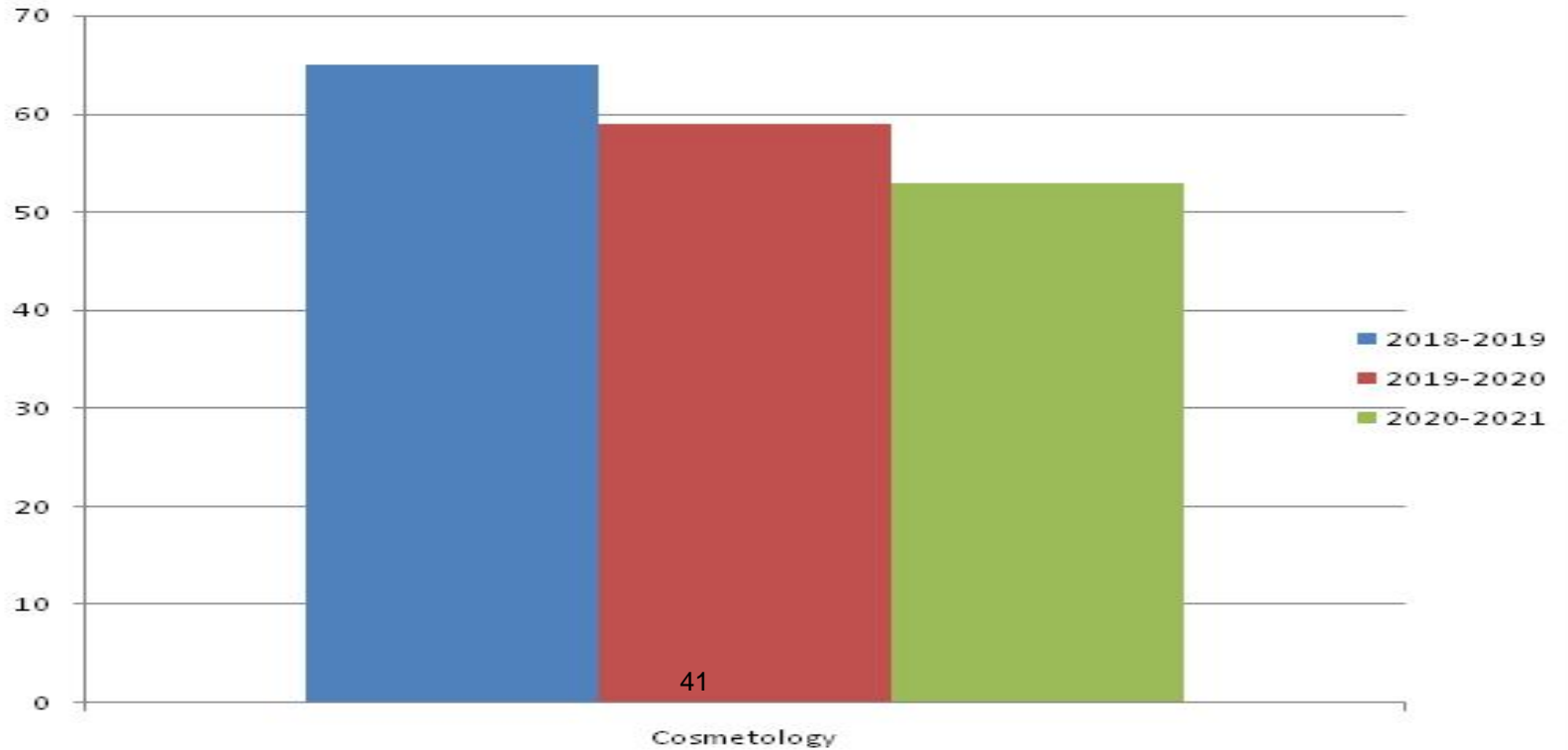
## Arts, Audio/Video Technology, and Communications



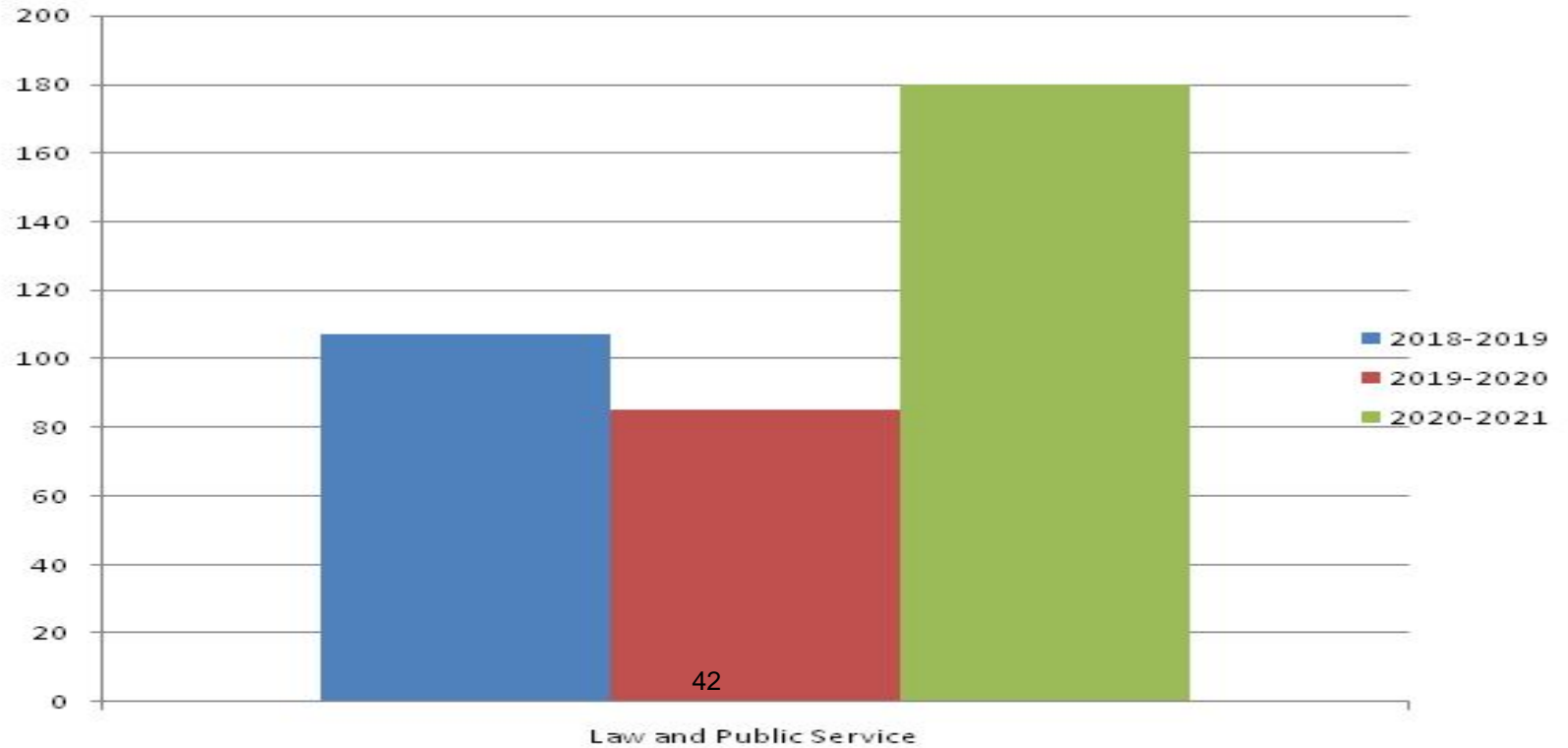
# Hospitality & Tourism



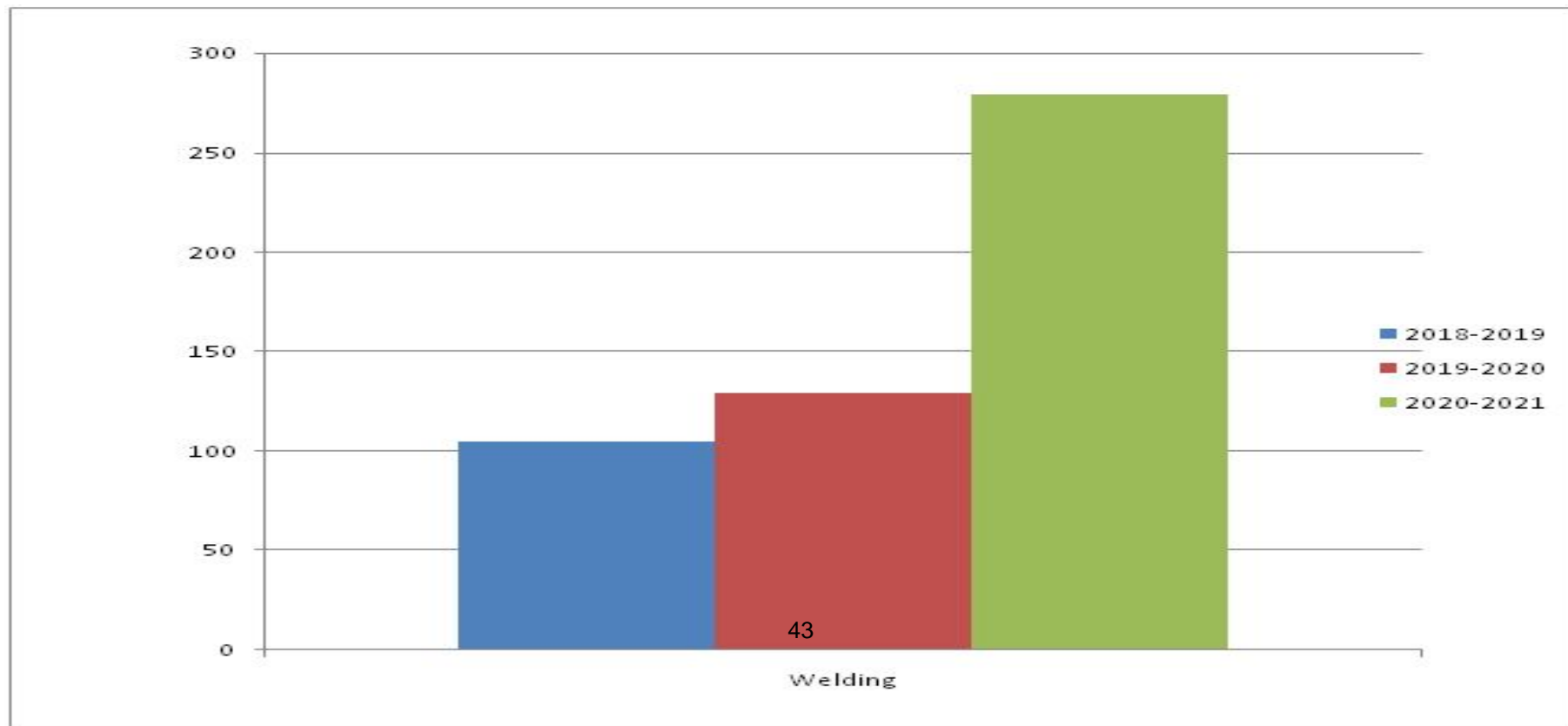
## Human Services (Cosmetology)



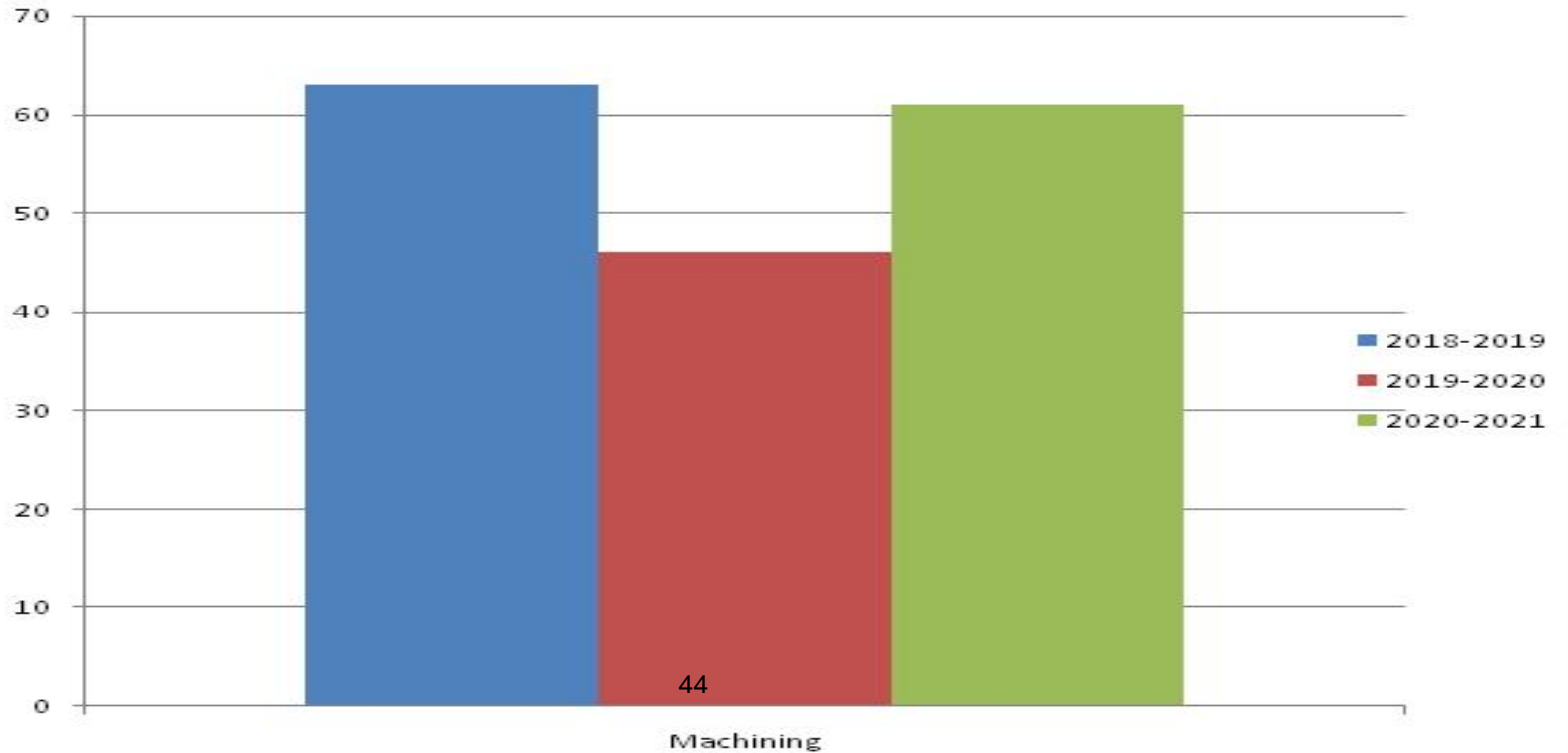
## Law and Public Service



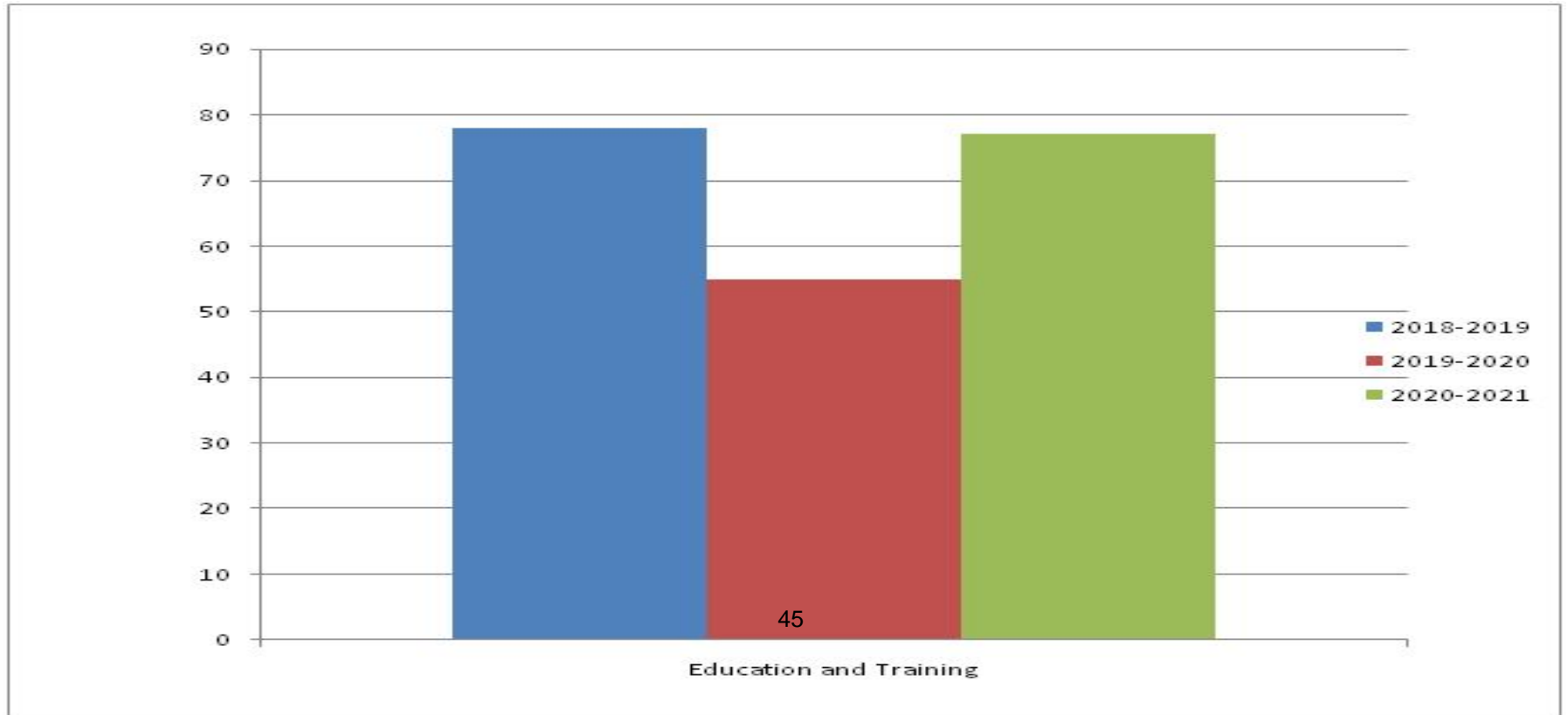
# Manufacturing (Welding)



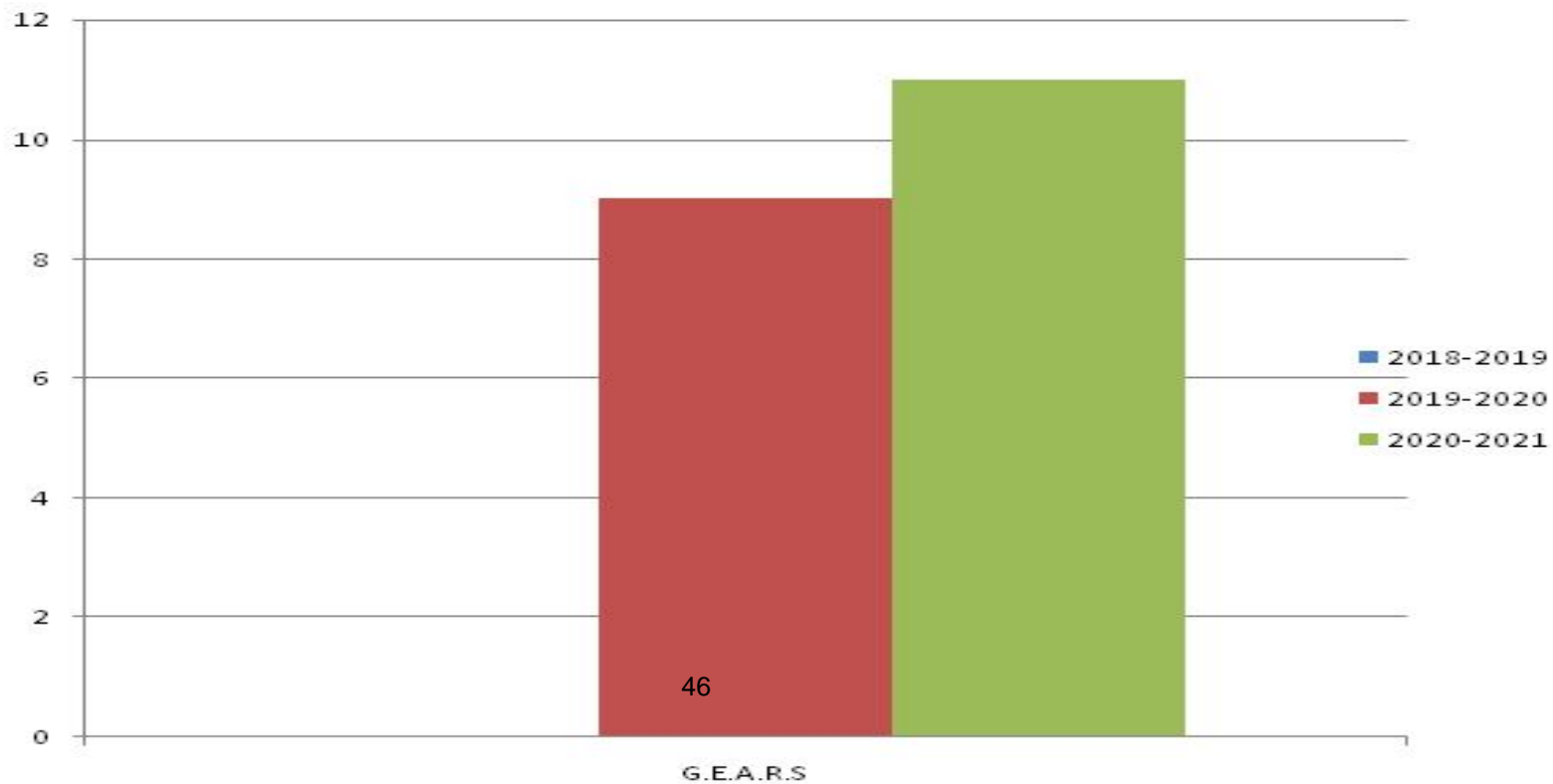
# Manufacturing (Machining)



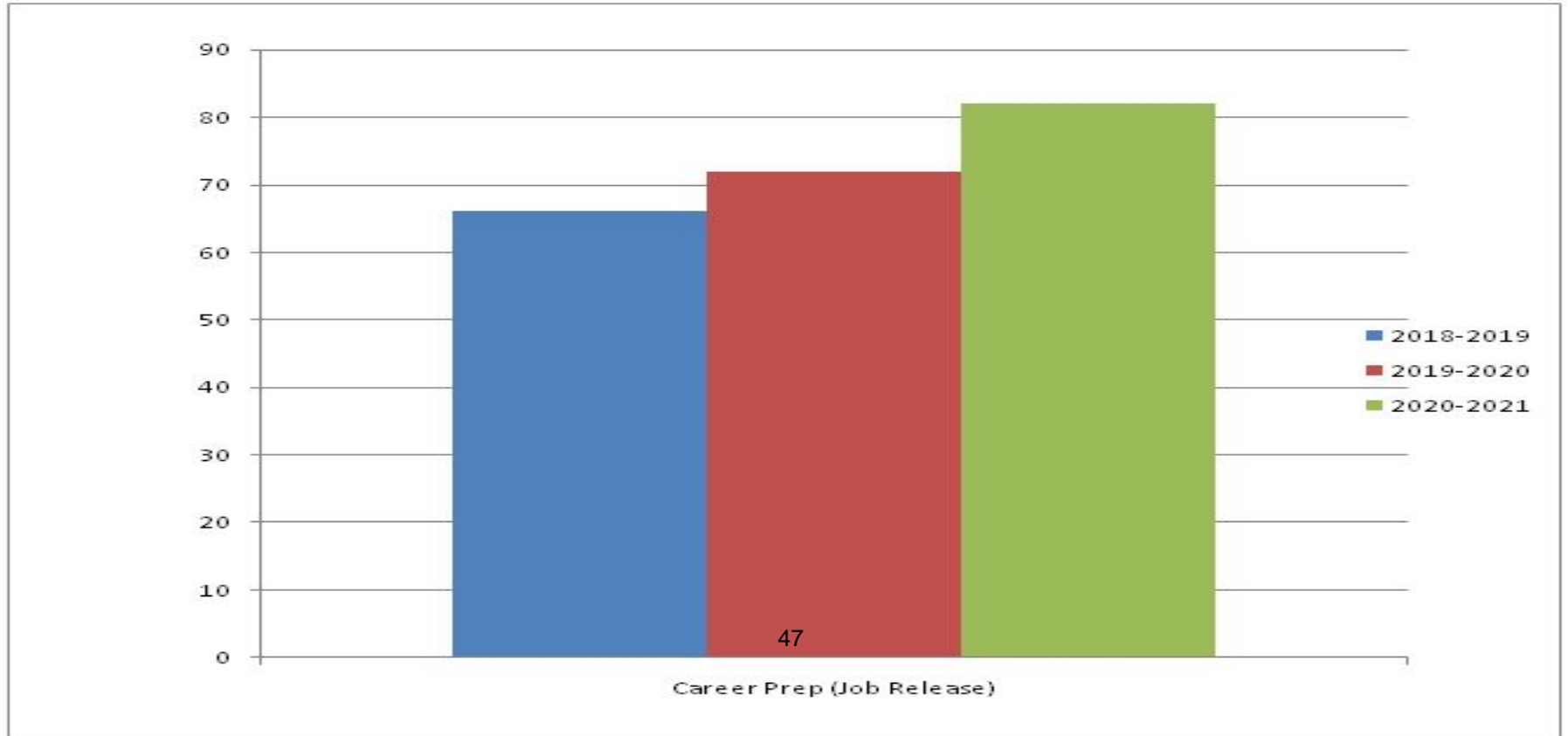
## Education and Training (Teaching and Training)



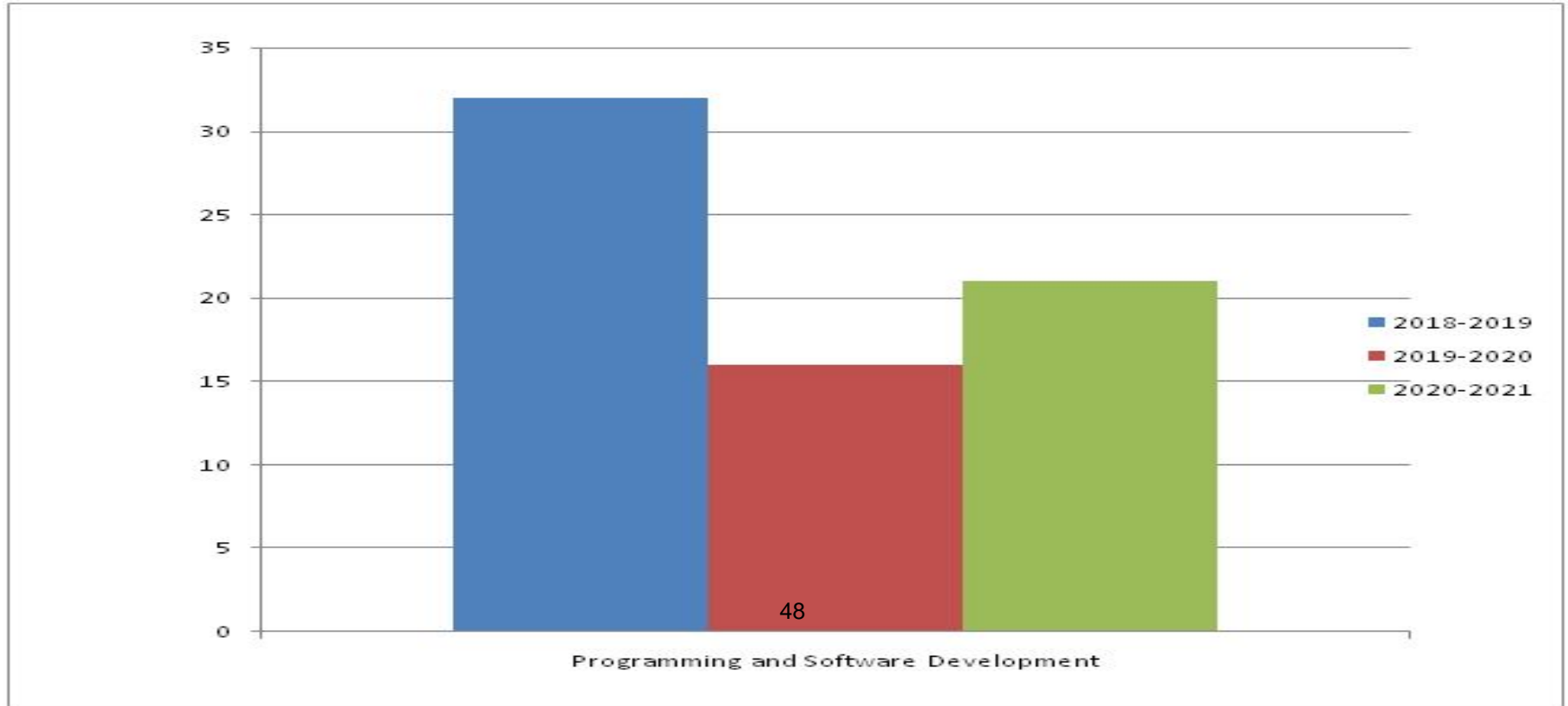
# G.E.A.R.S.



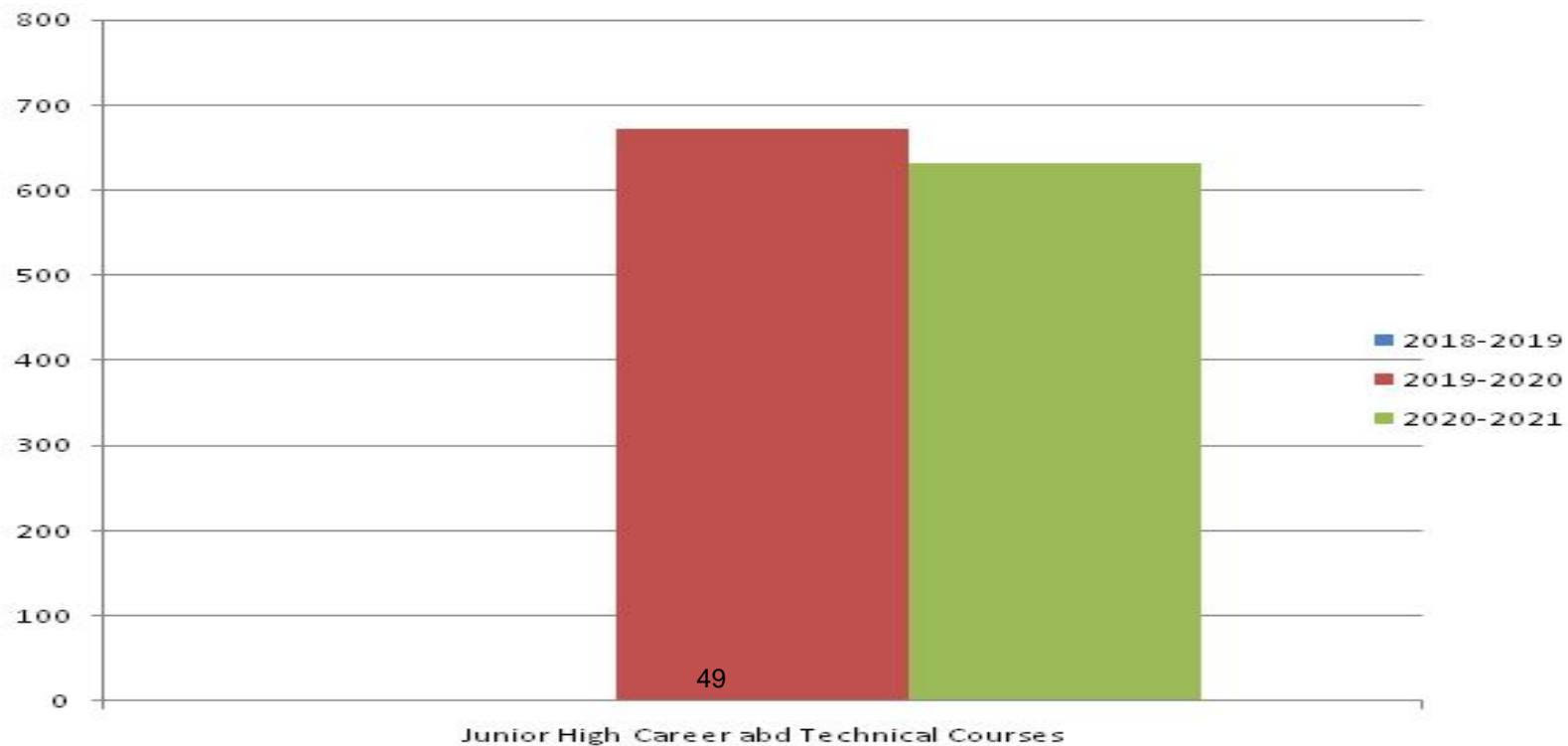
# Career Prep (Work Release Program)



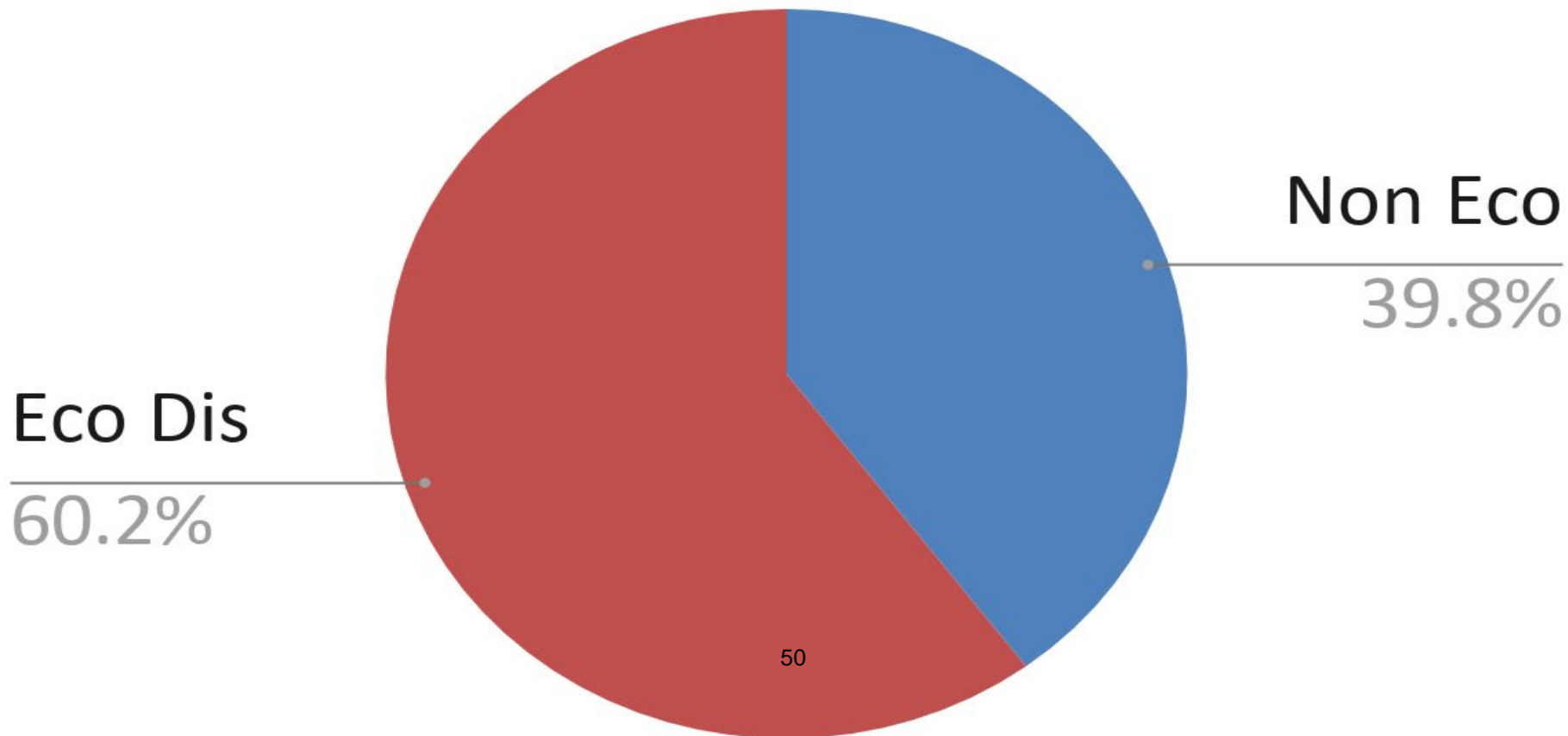
# STEM (Programming and Software Design)



# Junior High Career and Technical Courses



# Percentage of Eco Dis Students in CTE



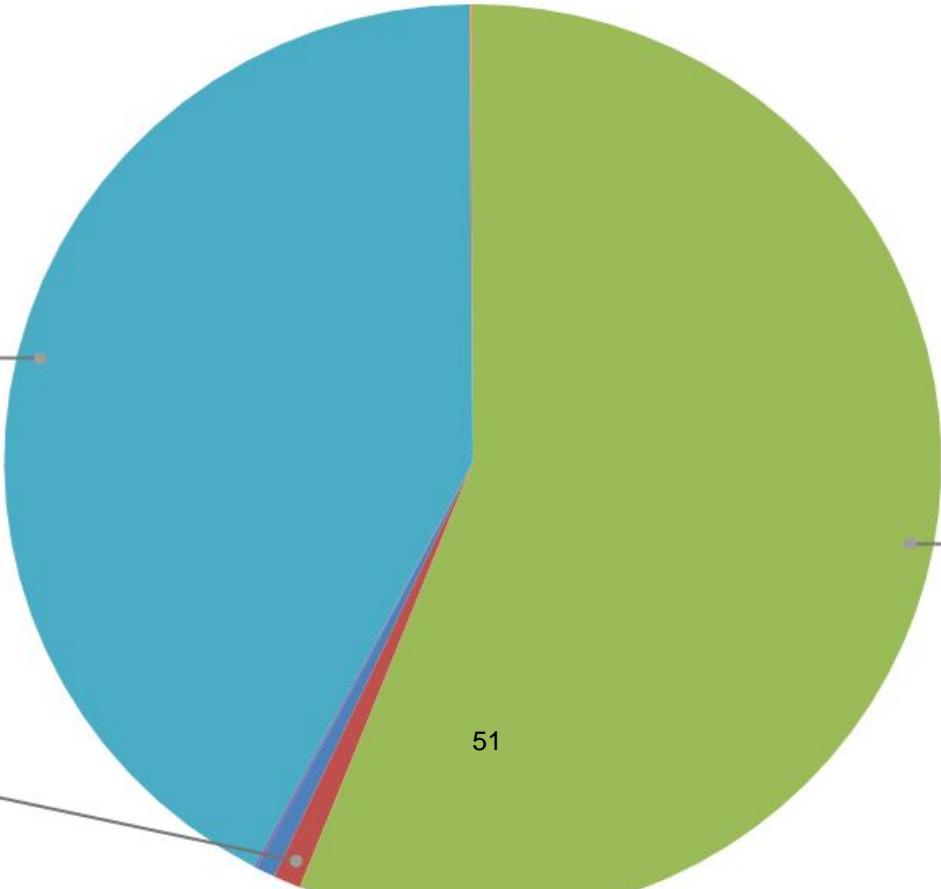
# Ethnic Enrollment

Hispanic

42.2%

Multi-

0.9%



White

56.0%

51



**Splendor ISD Board of Trustees  
Agenda Item Information Form**

**Board Meeting Date: October 19, 2020**

**Submitted Date: October 7, 2020**

**Agenda Business Items:**

- Consent Agenda Item  
(Board has acted on items such as this previously)
- New Action  
(Board has not seen information previously and allows for more time to discuss)

**Information Only Items:**

- Presentation
- Recognition
- Information

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**Name of Person Responsible: Colin Weatherly**

**Department or Campus: Police**

**Topic: Monthly Report and Updates**

**Background Information: Monthly Report and Updates**

**Attachments: Monthly Report**

**Superintendent's Resolutions: Reviewed**

## **October 2020 Police Report**

- MONTHLY ACTIVITY SEPT 2020
  - 2 Original reports
  - 2 Accident reports
  
- SIGNIFICANT EVENTS
  - Sig Event 093020 - Fire Alarm at High School/Students evacuated (No injuries)  
(Malfunctioning motor in boiler room caused smoke)
  
- PERSONNEL ISSUES
  - Total Personnel 7 (1 Chief, 1 Sgt, 5 officers)
    - New officer doing field training at Splendora Police Department
  - 1 Current opening
    - One officer in UHD Police Academy - Expected Graduation Nov 2020
    - After this opening is filled all schools will have a designated officer.
  - Will ask for additional officer next year to cover patrol duties (days/evenings)
  
- BUDGET ISSUES
  - None
  
- NO CLOSED SESSION ISSUES

# MONTHLY PRODUCTIVITY REPORT

9/1/2020 to 9/30/2020

Assignment	Felony	Class A/B Misdemeanor	Class C (NoTickets)	Suspects Placed in Jail	Traffic Stops	Warnings	Moving Citations	Non Moving Citations	Parking	Primary Calls	Secondary Calls	Incident Reports	Accident Reports	Truancy/Residency Checks	Safety Checks	Crime Initiatives	Traffic Mobility	Admin Assignments	Training/Court Hours	Drills
Greenleaf	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48	4	23	2	0	0
Patrol	0	0	0	0	3	3	1	0	0	6	6	1	2	0	38	0	3	38	0	3
Peach Creek	0	0	0	0	0	0	0	0	0	14	1	0	0	2	32	3	57	34	0	0
Piney Woods	0	0	0	0	1	1	0	0	0	2	0	0	0	3	24	0	2	35	1	1
Splendora High School	0	0	0	0	0	0	0	0	0	0	0	0	0	1	23	0	8	2	0	1
Splendora Jr High	0	0	0	0	0	0	0	0	0	3	1	0	0	1	45	1	6	23	0	1
Timber Lakes	0	0	0	0	0	0	0	0	0	0	0	1	0	2	56	8	40	16	0	0
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>8</b>	<b>2</b>	<b>2</b>	<b>9</b>	<b>266</b>	<b>16</b>	<b>139</b>	<b>150</b>	<b>1</b>	<b>6</b>

Currently have 5 Officers, 1 Sergeant, 1 Chief

Currently have 1 opening



**Splendor ISD Board of Trustees  
Agenda Item Information Form**

**Board Meeting Date: October 19, 2020**

**Submitted Date: October 14, 2020**

**Agenda Business Items:**

- Consent Agenda Item  
(Board has acted on items such as this previously)
- New Action  
(Board has not seen information previously and allows for more time to discuss)

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- Information

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**Name of Person Responsible: Dr Jeff Burke**

**Department or Campus: Superintendent**

**Topic: Donations**

**Background Information: Current policy regarding donations to the district.**

**Attachments: Current Policies CDC (LOCAL), CDC (REGULATION), GKB (LOCAL)**

**Superintendent's Resolutions:**

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**Note:** For purposes of this policy, the terms “gift” and “donation” have the same meaning.

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**Unsolicited Gifts**

Authority to Accept

The Board delegates to the Superintendent the authority to accept unsolicited gifts on behalf of the District. However, any gift that the potential donor has expressly made conditional upon the District’s use for a specified purpose, or any gift of real property, shall require Board approval.

Once accepted, a gift becomes the sole property of the District.

*Criteria for  
Acceptance*

The District shall not accept any gift that would violate or conflict with policies of or actions by the Board or with federal or state law.

Before the Superintendent accepts a gift or recommends acceptance of a gift to the Board, as applicable, the Superintendent shall consider whether the gift:

1. Has a purpose consistent with the District’s educational philosophy, goals, and objectives;
2. Places any restrictions on a campus or District program;
3. Would support a program that the Board may be unable or unwilling to continue when the donation of funds is exhausted;
4. Would result in ancillary or ongoing costs for the District;
5. Requires employment of additional personnel;
6. Requires or implies the endorsement of a specific business or product [see GKB for advertising opportunities];
7. Would result in inequitable funding, equipment, or resources among District schools or programs;
8. Obligates the District or a campus to engage in specific actions; or
9. Affects the physical structure of a building or would require extensive maintenance on the part of the District.

**Solicitations**

An employee who solicits gifts on behalf of the District or for use in the fulfillment of his or her professional responsibilities shall comply with relevant state and federal law and any District administrative regulations.

All donations solicited on behalf of the District, including solicitations in the name of the District or a campus, or donations solicited using District or campus resources, become the sole property of the District.

OTHER REVENUES  
GIFTS AND SOLICITATIONS

CDC  
(LOCAL)

Web-Based  
Solicitations

An employee may solicit web-based donations of money or items for use by the employee in fulfilling his or her professional responsibilities or for the District's use, including "crowdfunding." However, an employee shall obtain prior approval from the employee's supervisor before using the name or image of the District, a campus, or any student.

**Acceptance**

The Superintendent may accept gifts and donations of property to the District on behalf of the Board if their value is less than \$1,000, with the exception of gifts that involve scholarship funds.

All other gifts and donations will require Board approval before acceptance.

**Criteria for  
Accepting Gifts**

To be acceptable, a gift must have a purpose consistent with District goals and objectives. Gifts will not be accepted if they:

1. Begin a program that the Board would be unwilling to take over when the gift or grant funds are exhausted;
2. Bring unreasonable or hidden costs to the District;
3. Restrict any school program;
4. Imply endorsement of any business or product;
5. Conflict with policies or actions of the Board or public law; or
6. Require extensive maintenance on the part of the District.

All gifts will become the sole possession of the District for use and disposition as deemed appropriate.

**Scholarship Funds**

Gifts, monies, funds, other properties, or the income therefrom donated to the District may be expended for student aid or scholarship purposes that are in keeping with the lawful purposes of the school.

Financial Audit

The District's scholarship fund will be subject to an annual audit.

Fund Recipients

Fund recipients will be determined in the same manner as other scholarships and/or student aid.

**Promotional  
Activities**

District facilities shall not be used to advertise, promote, sell tickets, or collect funds for any nonschool-related purpose without prior approval of the Superintendent or designee.

[For information relating to nonschool use of facilities, see GKD.]

**Advertising**

For purposes of this policy, “advertising” shall mean a communication designed to attract attention or patronage by the public or school community and communicated through means under the control of the District in exchange for consideration to the District. “Advertising” does not include public recognition of donors or sponsors who have made contributions, financial or otherwise, to the District or school support organizations.

Advertising shall be accepted solely for the purpose of generating revenue for the District and not for the purpose of establishing a forum for communication. The District shall retain final editorial authority to accept or reject submitted advertisements in a manner consistent with the First Amendment. The District shall retain the authority to determine the size and location of any advertising. The District reserves the right to reject advertising that:

1. Is inconsistent with federal or state law, Board policy, District or campus regulations, or curriculum;
2. Is inappropriate in a school setting with a student audience;
3. Advertises products presenting a health hazard;
4. Creates a substantial likelihood of material disruption, including adding to the District’s obligations for security and facilities maintenance; or
5. Adds to the District’s administrative burden by exposing the District to complaints, controversy, or litigation.

The District shall not accept paid political advertising.

Acceptance of advertising shall not constitute District approval or endorsement of any product, service, organization, or issue referenced in the advertising, nor shall acceptance of advertising from a vendor determine whether the District will purchase goods or services from the vendor through the District’s formal procurement process.

[For information relating to school-sponsored publications, see FMA.]

**Sponsorships and  
Donations**

If the District or any campus accepts financial or in-kind donations to support District-sponsored activities, the District reserves the right to acknowledge donors through whatever means the District

deems appropriate. The District retains full editorial control over its acknowledgment or display of donations, even if donors are permitted to suggest text for the acknowledgment.



**Splendoria ISD Board of Trustees  
Agenda Item Information Form**

**Board Meeting Date: October 19, 2020**

**Submitted Date: October 14, 2020**

**Agenda Business Items:**

- Consent Agenda Item  
(Board has acted on items such as this previously)
- New Action  
(Board has not seen information previously and allows for more time to discuss)

**Information Only Items:**

- Presentation
- Recognition
- Information

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**Name of Person Responsible: Adam Dietrich, Board President**

**Department or Campus: Admin**

**Topic: Board member CE Hours**

**Background Information: Announcement of Board members CE Hours**

**Attachments: Board CE Hours**

**Superintendent's Resolutions: Reviewed**

President Script:

Under the State Board of Education Rule, completing required continuing education each year of service is a basic obligation and expectation of any sitting board member.

As Board President (*if absent, then replace with "Presiding Officer of the Board"*), I am required to announce the name of each member who:

- Has completed the required continuing education;
- Has exceeded the required continuing education; and
- Is deficient in meeting the required continuing education.

The requirements for training are measured as of the first anniversary of the date of the trustees election or appointment or two year anniversary of his or her previous training, as applicable.

There are seven training areas for board member continuing education:

1. Local District Orientation
2. Orientation to the Texas Education Code
3. Team Building
4. Additional Continuing Education
5. Evaluating Student Academic Performance and Setting Goals
6. Identifying and Reporting Abuse, Trafficking and Other Maltreatment of Children

To the extent applicable to each board member, I will announce the completion or deficiency as to required training.

For members who still have time remaining to complete required training, I will announce those board members who have scheduled timely training and those who have not yet scheduled the training.

At the conclusion of this announcement, I will announce any board members training in excess of the continuing education requirements.

Adam Dietrich - President, Has exceeded the required continuing education requirements.

Dan Muirhead – Assistant Secretary, Has exceeded the required continuing education requirements.

Barry Welch – Member has until January 31, 2021 to complete the required training without being delinquent per waiver signed into effect by TEA Commissioner Mike Morath on August 10, 2020.

Allen Wells – Member, Has exceeded the required continuing education requirements.

Jason Sessum - Member, Has completed the required continuing education requirements.

Jackie Knott - Secretary, Has exceeded the required continuing education requirements.

Suzanne Soto - Vice President, Has exceeded the required continuing education requirements.



**Splendor ISD Board of Trustees/  
Agenda Item Information Form**

**Board Meeting Date**10/19/2020

**Submitted Date:** 10/12/2020

**Agenda Business Items:**

- Consent Agenda Item  
(Board has acted on items such as this previously)
- New Action  
(Board has not seen information previously and allows for more time to discuss)

**Information Only Items:**

- Presentation**
- Recognition
- Information

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**Name of Person Responsible: Zizi Asfour**

**Department or Campus: Bilingual/ESL**

**Topic: Program Evaluation for the BIL/ESL Department**

**Background Information: Program Evaluation for the  
BIL/ESL Department**

**Attachments: Report**

**Superintendent's Resolutions: Reviewed**

**Annual Evaluation  
2020-2021 School Year  
Bilingual/ESL Program  
Splendora ISD**

Last year, Splendora ISD ran a Traditional Bilingual Early Exit program as well as a Dual Language One Way & Two Way program. Our bilingual PK students were bused to Piney Woods Elementary for the DL1W program. The rest of our students (K-5) were bused to Greenleaf Elementary, where they either were part of the DL2W program in kindergarten or the Early Exit program in grades 1-5. Students in the Early Exit model received instruction with the goal to be reclassified as English Proficient within 2-5 years. English learners (EL's) use their native language as a tool to learn English. Transition to instruction in English is accomplished rapidly.

### **Dual Language Program Evaluation**

**Piney Woods Elementary** housed the Dual Language 1 Way (DL1W) Program in PK (50 native Spanish speakers). At the beginning of the school year, we gave each child the OLPT test in both languages (Oral Language Proficiency Test).

- Beginning of the year results: 16 scored Proficient in Spanish
- End of the year results: 19 scored Proficient in Spanish. Although only 1 scored English Proficient, many students have made gains in both languages. Due to COVID 19, we had to delay the end of year testing. At this time we are still evaluating some of our students.

In addition to housing the DL program, they had ESL students in their PK-5th grade classrooms.

**Greenleaf Elementary** housed the Dual Language 2 Way (DL2W) Program in K. This program had 5 teachers (2 teams and 1 self contained class) and 93 students. At the beginning of the school year, we gave each child the OLPT test. The native English speakers were only given the test in English and the native Spanish speakers were given the test in both languages. At the end of the year all students were supposed to be given both tests. Due to COVID 19, we had to delay the end of year testing. At this time we are still evaluating some of our students.

- Beginning of the year results: 13 students scored English Proficient and 14 Spanish Proficient
- End of the year results: 18 students scored English Proficient and 22 Spanish Proficient

\* At the end of this academic school year 2020-2021, the DL students will be given the OLPT in both languages again to measure language proficiency. If the child has already mastered or become proficient in either language, they will not have to take that test again.

## Dual Language & Bilingual Early Exit Model

	PK	Kinder	1st Grade	2nd Grade	3rd Grade	4th Grade	5th Grade	6th Grade
2019-2020	1 Way (50/50)	1 Way (50/50) 2 Way (50/50)	Transitional Early Exit	Transitional Early Exit	Transitional Early Exit	Transitional Early Exit	Transitional Early Exit	
2020-2021	1 Way (50/50)	1 Way (50/50) 2 Way (50/50)	1 Way (50/50) 2 Way (50/50)	Transitional Early Exit	Transitional Early Exit	Transitional Early Exit	Transitional Early Exit	Transitional Early Exit
2021-2022	1 Way (50/50)	1 Way (50/50) 2 Way (50/50)	1 Way (50/50) 2 Way (50/50)	1 Way (50/50) 2 Way (50/50)	Transitional Early Exit	Transitional Early Exit	Transitional Early Exit	Transitional Early Exit
2022-2023	1 Way (50/50)	1 Way (50/50) 2 Way (50/50)	1 Way (50/50) 2 Way (50/50)	1 Way (50/50) 2 Way (50/50)	1 Way (50/50) 2 Way (50/50)	Transitional Early Exit	Transitional Early Exit	Transitional Early Exit
2023-2024	1 Way (50/50)	1 Way (50/50) 2 Way (50/50)	1 Way (50/50) 2 Way (50/50)	1 Way (50/50) 2 Way (50/50)	1 Way (50/50) 2 Way (50/50)	1 Way (50/50) 2 Way (50/50)	Transitional Early Exit	Transitional Early Exit
2024-2025	1 Way (50/50)	1 Way (50/50) 2 Way (50/50)	1 Way (50/50) 2 Way (50/50)	1 Way (50/50) 2 Way (50/50)	1 Way (50/50) 2 Way (50/50)	1 Way (50/50) 2 Way (50/50)	1 Way (50/50) 2 Way (50/50)	Transitional Early Exit
2025-2026	1 Way (50/50)	1 Way (50/50) 2 Way (50/50)	1 Way (50/50) 2 Way (50/50)	1 Way (50/50) 2 Way (50/50)	1 Way (50/50) 2 Way (50/50)	1 Way (50/50) 2 Way (50/50)	1 Way (50/50) 2 Way (50/50)	1 Way (50/50) 2 Way (50/50)
2026-2027	1 Way (50/50)	1 Way (50/50) 2 Way (50/50)	1 Way (50/50) 2 Way (50/50)	1 Way (50/50) 2 Way (50/50)	1 Way (50/50) 2 Way (50/50)	1 Way (50/50) 2 Way (50/50)	1 Way (50/50) 2 Way (50/50)	1 Way (50/50) 2 Way (50/50)

\*Committee Proposal:

PLAN A

-Starting in the 2019-2020 school year, the one way program will begin in PK and Kinder in all Bilingual classes. 1st-5th Grades will continue with the Transitional Early Exit Program.

-Starting in the 2020-2021 school year, the two way program would be held on one campus in Kinder one class. The one way program will continue in PK and Kinder and begin in 1st grade as well.

## Bilingual Exception/ESL Waiver for TEA Report

### ***Bilingual Exception Report***

In the **2019-2020** school year, Splendora ISD submitted a Bilingual Exception for 2 bilingual teachers at GLE (3rd & 5th grade). Teachers and staff were provided with training during the year on ESL strategies that would benefit our bilingual students. In addition to targeted professional development, a consultant was provided to work with the staff and students twice a month.

In **2020-2021** school year, Splendora ISD will be submitting a Bilingual Exception for the following reasons:

- We expanded our DL1W & DL2W to 2 campuses. Now we have these programs in PK-1 at TLE & GLE
- We expanded our Bilingual Early Exit model to 3 campuses. Now we have these programs at TLE, GLE & PCE (2nd-6th grade)
- We added 6th grade bilingual programs to three of the elementary schools which we never had before.

***Our Bilingual Exception report will include the following:***

- **At GLE:**

- PK DL1W: Teacher speaks Spanish. She is working obtaining her Bilingual certificate.
- We have 3 instructional aides that rotate among the teams to support the students.
- In the 4th-5th grade team, we have one teacher who is not certified Bilingual but is ESL certified. She teaches both grade levels.
  - 4th grade: 30 students that rotate in the team
  - 5th grade: 29 students that rotate in the team
- On the 6th grade team, we have 3 teachers who are not certified Bilingual, but 2 of them are ESL certified.
  - 6th grade: 28 students students that rotate in the team
- **At PCE**
  - In grades 2-6, we do not have any bilingual certified staff. We have 3 instructional aides that rotate among the teams to support the students. In addition, 16 out of the 20 teachers are ESL certified.
    - 2nd: 4 teachers, 14 bilingual students
    - 3rd: 4 teachers, 13 bilingual students
    - 4th: 4 teachers, 18 bilingual students
    - 5th: 4 teachers, 15 bilingual students
    - 6th: 4 teachers, 17 bilingual students
- **At TLE**
  - In grades 4th-6th we have one certified bilingual teacher per grade level. Five out of these 6 teachers are ESL certified
    - 4th: 1 teacher, 30 bilingual students
    - 5th: 2 teachers, 29 bilingual students
    - 6th: 3 teachers, 29 bilingual students

### **ESL Waiver Report**

In the **2019-2020** school year, Splendora did not submit an ESL Waiver. We had enough ESL certified staff to support our students.

In the **2020-2021** school year, Splendora ISD will be submitting an ESL Waiver for PWE.

- One teacher has 4 ESL students remotely and is not yet ESL certified (K & 1st)
- One teacher has 2 ESL students in 4th grade and is not yet ESL certified.

District-wide, services to EL's include not only the PK-6 Bilingual program, but also ESL PK-12. In total, the number of students served in both of these programs as well as "denial" students who could have taken TELPAS in 2020 is 799 students. In 2019 we had 634 take TELPAS.

Due to COVID-19, not all students were able to take the TELPAS in 2020. This did not allow us to use the data to reclassify students as "English Proficient". TEA gave us the opportunity to reclassify our students as non LEP by following the new COVID guidelines. At the secondary level (6th-12th), we had the chance to give students the OLPT in August. We were able to

reclassify 30 students. At the elementary level we did not have any students meet criteria to be considered for reclassification.

Students in grades 7-12 have access only to ESL services. Additionally, PK-6 students who deny bilingual services are offered access to ESL. However, many choose to deny these services as well.

#### **Professional Development for Staff:**

- **ELLevation:**

In order to support our teachers and staff, we have purchased a program called ELLevation.

Ellevation empowers teachers, administrators and ELs with the only system designed to go beyond compliance and impact instruction. With greater access to information and effective measurement, Ellevation creates a higher level of accountability, helping everyone reach their highest potential.

Ellevation Academy provides a way for your teachers to obtain a certificate for taking an Online Course on Ellevation Strategies for Sheltered Instruction or Dual Language.

- Hired a consultant to work with these teachers, staff and students
- PD: 7 Steps to a Language-Rich Interactive Classroom, John Seidlitz
- ESL Test Preparation Courses
  - Zoom classes: 1 in the fall and 1 in the Spring
  - Free self paced courses provided by TEA

#### **Recommendations:**

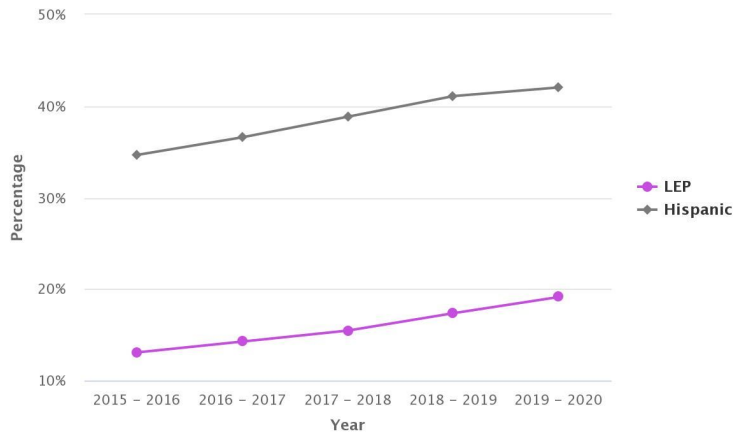
The EL population of Splendora ISD continues to expand. Because of this, demands on personnel and resources will continue to grow as well. It is recommended that SISD examine options to not only increase the efficiency of the current program, but also to expand the program to meet future needs without being overwhelmed. We will continue to encourage staff to join the “Grow Your Own” program, in order to become certified.

In the chart below shows how the EL population has grown in the last five years. Presently we service students who speak Vietnamese, Spanish, Urdu, Polish, Russian, Filipino and Romanian.

#### **Ethnicity & Special Program Trends for Fall All Campuses**

**County-District Number: 170907 District Name:  
SPLENDORA ISD**

### Ethnicity & Special Program Trends for Fall All Campuses



Year	LEP	Hispanic
2019 - 2020	19.13%	42.04%
2018 - 2019	17.36%	41.09%
2017 - 2018	15.46%	38.84%
2016 - 2017	14.26%	36.59%
2015 - 2016	13.07%	34.66%

### Ethnicity & Special Program Trends for Fall All Campuses





**Splendor ISD Board of Trustees  
Agenda Item Information Form**

**Board Meeting Date:** October 19, 2020

**Submitted Date:** October 12, 2020

**Agenda Business Items:**

- Consent Agenda Item  
(Board has acted on items such as this previously)
- New Action**  
(Board has not seen information previously and allows for more time to discuss)

**Information Only Items:**

- Presentation**
- Recognition
- Information

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**Name of Person Responsible:**

Tami Greggerson

**Department or Campus:**

Teaching and Learning

**Topic:**

Remote Learning Update for the 2nd Nine Weeks

**Background Information:**

We decided to ask parents who want to continue in remote learning to complete an application process in order to give us information regarding their internet access and connectivity reliability. A district level committee reviewed each application and also looked up each student's attendance and academic progress for the first nine weeks. Parents of students who were not successful or had a high number of absences were contacted by campus leadership to discuss their child's progress and the possibility of them returning to school. Give an update on the application process and our next steps in supporting remote learning for our 2nd nine weeks.

**Attachments:**

[Remote Learning 2nd Nine Weeks Update](#)

**Superintendent's Resolutions:** Recommended



# Remote Learning Update

October 2020

# 2nd Nine Weeks

## **Application Process:**

- Parents were asked to apply for the 2nd nine weeks to help us identify how to best support remote learners.
- District Level Committee read each application and completed a [rubric](#) to determine if a student
  - had reliable internet access
  - was academically success in the first nine weeks
  - met the 90% attendance requirement
- Applications given to each campus for review and their final recommendation based on teacher feedback.
- Campus leadership calls each family to informed them of the final recommendation.

## Timeline and Process for Remote Learning Application

Date	Application Process	Responsibility	Completed
10/02/20	Letter sent to parents	Communications Dept.	✓
10/05/20	Application sent to parents	Communications Dept.	✓
10/08/20	Review Submissions/Make Contacts	Campus Designee	
10/10/20	Reminder sent to parents to complete application	Communications Dept.	✓
10/12/20	Applications due	Parents	✓
10/13/20	Applications printed and given to District Review Committee	Dr. Tami Greggerson	
10/13/20-10/14/20	Applications are reviewed, processed, and distributed to campuses	District Review Committee	
10/15/20-10/16/20	Phone calls made to all parents who completed the applications	Campus Principal or designee	
10/19/20	Denied students return to school and remote learners begin	Campus Principal or designee follow up <del>to</del> confirm	

# Parent Orientation

- **Technology Expectations**

- Reliable internet
- What do you do when the internet goes out

- **Academic Expectations**

- Family Access
- Tracking Progress
- Setting Goals
- Completion of Assignments

- **Time Management Expectations**

- Set a schedule
- Self Disciplined
- Seek help when they get stuck or do not understand

- **Attendance Expectations**

- Same as if onsite ~ [Attendance Flowchart](#)
- 10 days of no contact and we cannot locate the student they will be unenrolled
- Will follow the same 3, 5, & 8 day rule for unexcused absences
  - 3 unexcused absences in a 28 day period receives a letter
  - 5 unexcused absences in a 6 month period a meeting is set up
  - 8 unexcused absences in a 6 month period parent receives a truancy warning
  - 10 unexcused absences goes to court

# Structure and Resources

	<b>Elementary</b>	<b>Secondary</b>
<b>Curriculum</b>	<ul style="list-style-type: none"><li>• Curriculum: HPLS &amp; TRS</li></ul>	<ul style="list-style-type: none"><li>• Curriculum: Edgenuity ~ EOC courses will align with 2nd nine weeks HPLS/TRS</li></ul>
<b>Platform</b>	<ul style="list-style-type: none"><li>• Canvas</li></ul>	<ul style="list-style-type: none"><li>• Edgenuity</li></ul>
<b>Teachers</b>	<ul style="list-style-type: none"><li>• Identify district level teachers that will serve all four campuses</li></ul>	<ul style="list-style-type: none"><li>• Identify teachers who can serve as facilitators and supervisors of learning</li></ul>
<b>Training</b>	<ul style="list-style-type: none"><li>• Participate in Remote Planning Sessions to create lessons in Canvas</li></ul>	<ul style="list-style-type: none"><li>• Participate in Edgenuity training</li></ul>

# Looking Forward

Strategic Goal: Enhance the capacity to increase student engagement through digital learning.

- 2021-2020
  - Back on track with Blended Learning PLaN
    - PCE
    - DAEP
    - Coalition of the Ready
  - Design an Online Learning Academy
    - Secondary



**Splendoria ISD Board of Trustees  
Agenda Item Information Form**

**Board Meeting Date: October 19, 2020**

**Submitted Date: October 14, 2020**

**Agenda Business Items:**

- Consent Agenda Item  
(Board has acted on items such as this previously)
- New Action  
(Board has not seen information previously and allows for more time to discuss)

**Information Only Items:**

- Presentation
- Recognition
- Information

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**Name of Person Responsible:**

Brian Best, Mike Lehew

**Department or Campus:**

Splendoria ISD Band Program

**Topic:**

SISD Band Board Report

**Background Information:**

The band directors would like to present information to the board updating them about the developments of the band program, that includes the following items:

1. Goals
2. Growth
3. Successes
4. Challenges and Needs

**Attachments:**

Google Slide Presentation

**Superintendent's Resolutions:** Reviewed

# SPLENDORA ISD BAND BOARD REPORT

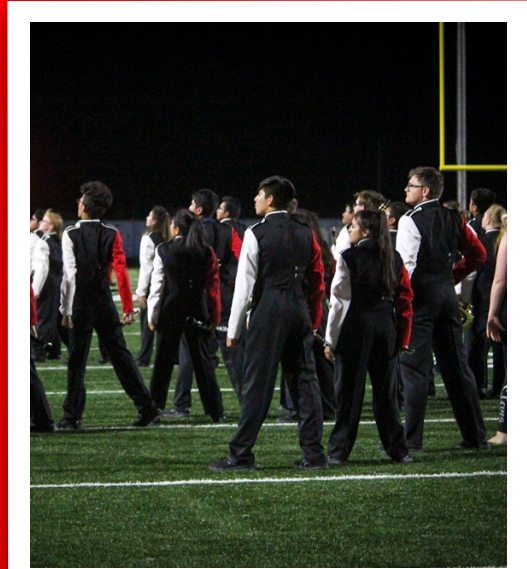
**BRIAN BEST**  
SHS DIRECTOR

**RYAN MEADOWS**  
SHS ASST. DIRECTOR

**MICHAEL LEHEW**  
SJH DIRECTOR

**PAT CROFTON**  
ELEMENTARY WEST DIRECTOR

**CLIFF BROWN**  
ELEMENTARY EAST DIRECTOR



Splendor ISD Board Meeting  
October 19, 2020

# Meet the 2020-2021 Splendora Band Staff



**Ryan Meadows**  
Splendora HS

-Fifth Year in SISD

*Good Thing*, I am a first time father!



**Michael Lehew**  
Splendora JH

-Second Year in SISD

*Good Thing*, almost complete with my Masters in Music Education.



**Pat Crofton**  
Elementary West

-First Year in SISD

*Good Thing*, loves the work environment of SISD.



**Cliff Brown**  
Elementary East

-First Year in SISD

*Good Thing*, the amount of growth in the band program from the first nine weeks.

# Meet the 2020-2021 Splendor HS Band Staff

**Brian Best**  
**Splendor HS**

-Second Year in SISD

*Good Thing:* Youngest foster child turned 1 year old, and we have started the adoption process for both Nathan and Isabaella!



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# Today's Updates:

- Goals
- Growth
- Success
- Challenges and Program Needs



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# GOALS

# Last Year's Goals (High School)

- **MARCHING BAND SUCCESS:** Obtain a Division 1 Rating at marching contest
  - *A UIL Sweepstakes is when a band earns a Division 1 rating in all three UIL areas - marching, concert, and sightreading*
  - ✓ *We earned 1st Place at USBands, 2nd Place at Lone Star Preview, and received a 1st Division Rating at UIL Regional Marching Contest*
  - ✓ *We were on track to earn Splendor's first-ever UIL Sweepstakes award in the district's history, then COVID...*
- **CONCERT BAND SUCCESS:** Submit for TMEA Honor band competition with Varsity band (district first)
  - ✗ *This competition takes place in May, and all competitions had cancelled by then*
- **INDIVIDUAL PERFORMANCE SUCCESS:** Place at least 20 students into the All-Region Band
  - ✓ *We placed 21, and 11 students advanced to Area Contest*
- **CHAMBER ENSEMBLE MUSIC SUCCESS:** Obtain at least 40 Division 1 medals at UIL Solo and Ensemble
  - ✓ *We received 45 gold 1st division medals, and 12 students advanced to State Solo and Ensemble*

# Last Year's Goals (High School)

- ✗✓ **GROWTH:** Grow the program by 45 new students (120 student goal) with vertically aligned recruiting efforts
  - We were on track to grow exponentially in 2020. 114 students had signed up for band initially.
  - School closing led to a difficulty in recruiting for our program. Our recruiting efforts are year-long, but the most critical time is March through May before school lets out with marching camps, uniform fittings, and an introductory performance with JH.
  - However, we ended up with **93** participating actively in the program, where **76** participated last year
  - **Many band programs across the state have suffered a significant loss in performers, some ranging in a 50% to 65% loss in participation at the high school level.**
  - **The fact that we made a little growth during the global pandemic is a major success for us.**

# Color Guard (High School)

To have a successful high school band program, there must be three elements occurring at a high level:

- Winds (flute to tuba)
- Percussion (all the drums)
- Color Guard (dance, the visual story)

Our goal at the beginning of the year for our band's color guard program was to kick-start a "functioning" color guard program (the right way doing the right things with the right resources).

Complete with handbook, rehearsal attendance procedures, leadership activities, and a color guard experience similar to programs in the surrounding competitive band circuits. We hired the best clinicians and consultants in the business, and Mrs. Maxwell's countless hours of volunteer work as a club sponsor forever shaped the future of the program.



The result...

# Color Guard (High School)



1st Place Novice Class out of 23 Performing Groups at first contest (their first competition in all of Splendor history)



Texas Color Guard Circuit Promoted Splendor HS to Scholastic Regional A Competitive Class<sup>87</sup>

The Splendor HS Color Guard team placed high enough score wise to be eligible to participate in the **Texas Color Guard State Championships** - which is a tremendous accomplishment for their first time ever.

The contest was set at the end of March spring break, and was officially cancelled.

# Color Guard (~~High School~~ Junior High?!)

Splendor's first-ever  
**JUNIOR HIGH  
COLOR  
GUARD!**

30+ students in  
Junior High Color  
Guard **WIN** class



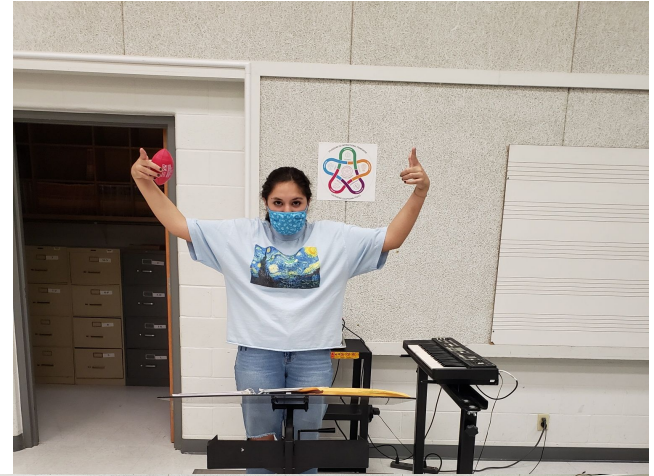
# This Year's Splendor High School Goals

- **MARCHING BAND:** Earn a Division 1 at Concert and Sightreading Contest
- **CONCERT BAND:** Earn a Division 1 at Concert and Sightreading Contest
- **SWEEPSTAKES:** Obtain Splendor ISD's first-ever historic Sweepstakes award
  - A UIL Sweepstakes is when a band earns a Division 1 rating in all three UIL areas - marching, concert, and sightreading (*never been done in 70 year history*)
- **INDIVIDUAL:** Place at least 20 students into the All-Region Band
- **CHAMBER MUSIC:** Obtain at least 40 Division 1 medals at UIL Solo and Ensemble
- **GROWTH:** Grow the HS program by at least 30 new band students (goal is 110) with vertically aligned recruiting efforts
  - UIL Middle School Side by Side
  - Junior High Night at Football Game
  - End Of Year Joined Performance
  - HS and JH "little" system

# Splendor Junior High Goals

## Main Points:

- **2019-2020**, New Director with the mindset of building a better program based on the district vision statement: *Right Resources, Right Things, Right Way*.
- **2020-2021**, With better accountability and structure in place, the *Right Relationships* with the *Right People* create a positive atmosphere of learning and, ultimately produce, role models of music education.



# Splendor Junior High School Goals (Continued)

- **CONCERT BAND:** Earn a Division 1 at Concert and Sightreading Contest Evaluation
- **SWEEPSTAKES:** Obtain Splendor ISD's first-ever historic Sweepstakes award for JH
  - In Junior High, a UIL Sweepstakes is when a band earns a Division 1 rating in two performance areas - concert, and sightreading (*has never been achieved at the "cc" varsity level in 70 year history of program*).
- **CHAMBER MUSIC:** Obtain at least 75 Division 1 medals at Solo and Ensemble
- **GROWTH:** Grow the JH program by at least 20 new band students (goal is 125) with vertically aligned recruiting efforts
  - Junior High Night at Varsity Football Game
  - End of Semester Joined Performance (Christmas and Spring)
  - Social Events (such as, locks-ins and movie nights)
  - Spring Trips (Pending COVID)

# GROWTH

# Porter HS Band



## The SHS Band Director's biggest goal is **PROGRAM GROWTH.**

**2019: 76 Performers.** 10 seniors, 71 8th graders. Could grow to 120 students by end of year.

**Now: 93 Performers.**

**2020-2021:** 21 seniors, 39 8th graders. Retain and grow to **110** students by end of year.

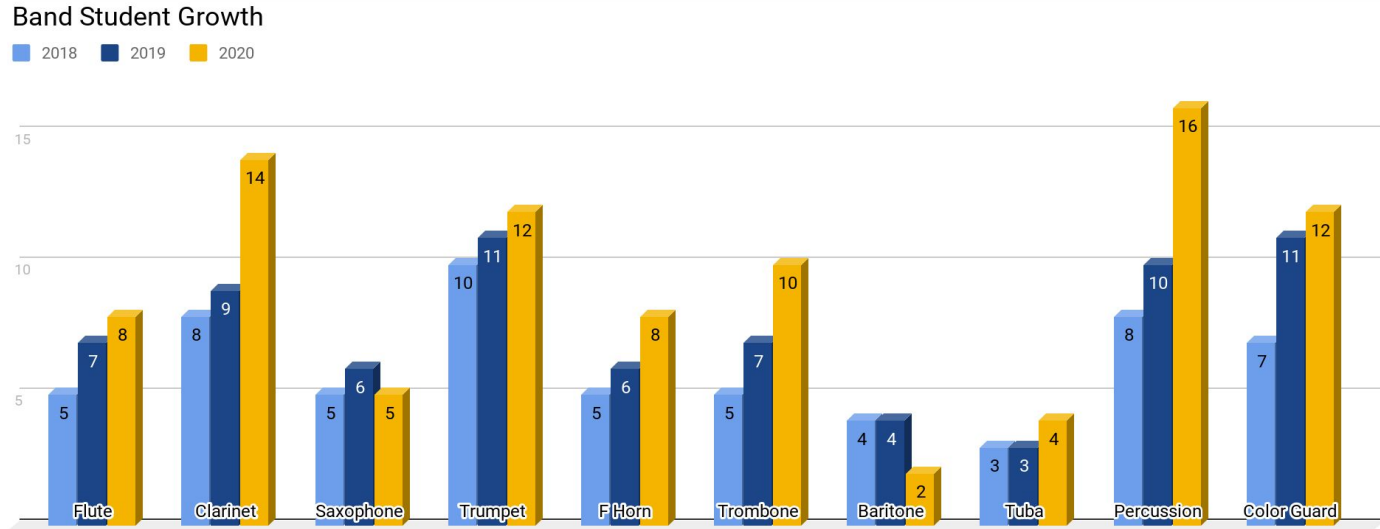
**2021-2022:** 29 seniors, 60 8th graders. Retain and grow to **140** students.

**HS Band enrollment will exceed 10% of student body enrollment quickly!**

# HS BAND GROWTH

2018: 60 students  
2019: 76 students  
**2020: 93 Band  
Students**

Program growth  
is always on the  
mind of every  
band director.



This chart displays students who have actively participated in band in years past. The 2020 chart includes all students who are currently in 8th, 9th, 10th, and 11th grade.

# CURRENT BAND ENROLLMENT

129 6TH GRADE  
106 7TH/8TH GRADE  
93 9TH-12TH GRADE

# GROWTH



## Rule of thumb for High School Band Program:

- The high school band enrollment must be at least **10% of the current student population**
- **JH: 30%**
- **ES: 40%**
- Projected Splendor HS enrollment for next year: 1203
- We need at *least* 120 kids in the high school band
- We plan to surpass that in two years - by a large margin!

## Recruiting Efforts:

- Middle School Night
- Mailouts (letters and emails) to students and parents
- UIL Side by Side
- HS/JH "little" system
- Marching Mini<sup>96</sup>Camp in May
- And a **WHOLE LOT MORE...**

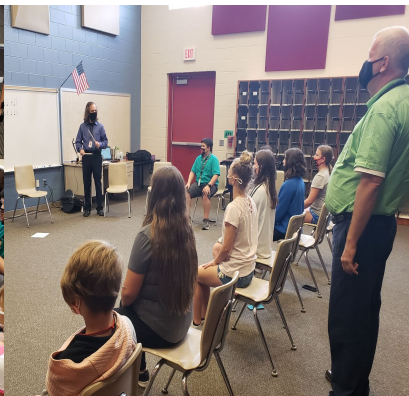
# GROWTH

Junior High Night is October  
30th Football Game



# Elementary Beginning Band 2020-2021

With 132 students enrolled across all elementary campuses, this is the largest beginning band program in SISD History. The Staff is also happy to report that every student in the program has an instrument (either purchased or school loaned)!



# SUCCESS

(...coming soon...)

# A Look Back Last Year

**Splendor HS Band**  
USBands Dekaney Showcase  
**October 5, 2019**

**1st Place**  
Outstanding Music Award  
Outstanding Visual Award  
Selected as Finalists



# A Look Back Last Year

Name	RANK	CLS	Class VI Champion	SUB TOTAL	TOTAL	Ind Music	Ind Music	Ind Music	Ens Music	Ens Music	Ens Music	Visual	Visual	Visual Total	Effect	Effect	Effect Total	Effect Vis	Effect Vis	Effect Vis	Color Guard	Color Guard	Total	TOTAL	Percus sion	Percus sion	Total	TOTAL
Splendor High School	1	3	Class III Champion, Best Visual, Best Music	78.6	78.6	81	81	162	82	80	162	78	74	152	77	75	152	80	78	158	78	77	77.5	77.5	81	80	80.5	80.5
Bryan High School	1	3	Class III Champion, Best Color Guard, Best Percussion	78.6	78.6	80	79	159	79	77	156	80	70	150	80	79	159	82	80	162	83	81	82	82	84	82	83	83
Madisonville High School	3	3		75.8	75.8	79	78	157	77	76	153	72	70	142	74	72	146	81	79	160	77	73	75	75	82	74	78	78
Angleton High School	4	3		74.4	74.4	77	76	153	73	75	148	74	72	146	76	73	149	75	73	148	76	72	74	74	75	72	73.5	73.5
Hastings High School	5	3		74.2	74.2	78	77	155	80	78	158	70	68	138	71	68	139	77	75	152	75	70	72.5	72.5	70	70	70	70
Texas City High School	6	3		71.7	71.7	78	78	156	76	74	150	66	66	132	72	70	142	70	67	137	73	71	72	72	73	71	72	72

Name	RANK	CLS	AWARD	SUB TOTAL	TOTAL	Ind Music	Ind Music	Ind Music	Ens Music	Ens Music	Ens Music	Visual	Visual	Visual Total	Effect	Effect	Effect Total	Effect Vis	Effect Vis	Effect Vis	Color Guard	Color Guard	Total	TOTAL	Percus sion	Percus sion	Total	TOTAL	
William J. Brennan High School (TX)	1	5	Class V Champion, Best Everything	88.3	88.3	88	87	175	88	86	174	88	86	174	91	90	181	90	89	179	81	79	80	80	87	83	85	85	
Klein Cain High School	2	5		86	86	87	86	173	86	84	170	84	80	164	90	86	176	89	88	177	83	81	82	82	88	84	86	86	
Porter High School	2	5		86	86	86	86	172	84	84	168	86	84	170	89	88	177	88	85	173	78	73	75.5	75.5	86	85	85.5	85.5	
Pasadena Memorial High School	4	5		84.6	84.6	85	85	170	84	83	167	82	80	162	88	85	173	87	87	174	82	80	81	81	91	90	90.5	90.5	
Clear Springs High School	5	5		82.8	82.8	83	82	165	83	82	165	85	82	167	82	81	163	85	83	168	76	72	74	74	83	81	82	82	
Klein High School	6	6		Class VI Champion, Best Mus,	81.9	81.9	86	85	171	79	80	159	80	78	158	81	80	161	86	84	170	79	75	77	77	86	82	84	84
Alvin High School	7	6			Best Color Guard, Best	81.6	81.6	83	84	167	77	78	155	82	80	162	83	82	165	84	83	167	84	82	83	83	82	81	81.5
Morton Ranch High School	8	5		81.4	81.4	84	84	168	78	79	157	78	78	156	86	83	169	83	81	164	79	74	76.5	76.5	85	77	81	81	
Conroe High School	9	6		81.3	81.3	85	84	169	76	77	153	82	78	160	84	84	168	82	81	163	78	74	76	76	81	79	80	80	
Parkway High School	10	6		Best Percussion	78.9	78.9	82	81	163	80	80	160	72	72	144	79	78	157	83	82	165	81	77	79	79	88	81	84.5	84.5
Aldine High School	11	4	Class IV Champion		78.8	78.8	80	79	159	73	73	146	82	84	166	85	84	169	78	70	148	75	73	74	74	72	70	71	71
Bryan High School	12	3	Class III Champion, Best Color Guard, Best	78.6	78.6	80	79	159	79	77	156	80	70	150	80	79	159	82	80	162	83	81	82	82	84	82	83	83	
Splendor High School	12	3		Class III Champion, Best Visual, Best Music	78.6	78.6	81	81	162	82	80	162	78	74	152	77	75	152	80	78	158	78	77	77.5	77.5	81	80	80.5	80.5
Sam Rayburn High School	14	4	76.6	76.6	81	80	161	76	76	152	74	74	148	80	79	159	74	72	146	74	72	73	73	79	76	77.5	77.5		
Caney Creek High School	15	4	76.3	76.3	79	79	158	77	74	151	78	76	154	73	71	144	80	76	156	73	71	72	72	76	73	74.5	74.5		
Madisonville High School	16	3	75.8	75.8	79	78	157	77	76	153	72	70	142	74	72	146	81	79	160	77	73	75	75	82	74	78	78		
Humble High school	17	4	75.5	75.5	79	78	157	74	73	147	73	71	144	77	76	153	79	75	154	76	75	75.5	75.5	75	72	73.5	73.5		
South Houston High School	18	4	74.7	74.7	77	77	154	74	75	149	74	72	146	75	74	149	75	74	149	70	70	70	70	77	71	74	74		
Ross S. Sterling High School	19	4	Class II Champion, Best Music, Vis, Color Guard	74.5	74.5	81	82	163	70	70	140	72	72	144	76	75	151	76	71	147	77	75	76	76	76	72.5	74.25	74.25	
Angleton High School	20	3		74.4	74.4	77	76	153	73	75	148	74	72	146	76	73	149	75	73	148	76	72	74	74	75	72	73.5	73.5	
Hastings High School	21	3		74.2	74.2	78	77	155	80	78	158	70	68	138	71	68	139	77	75	152	75	70	72.5	72.5	70	70	70	70	
Texas City High School	22	3		71.7	71.7	78	78	156	76	74	150	66	66	132	72	70	142	70	67	137	73	71	72	72	73	71	72	72	
Hightower High School	23	2		71	71	74	73	147	74	71	145	70	70	140	70	67	137	71	70	141	75	74	74.5	74.5	71	70	70.5	70.5	
Shepherd High School	24	2		Best Percussion	69.3	69.3	73	72	145	72	70	142	68	66	134	69	65	134	69	69	138	74	71	72.5	72.5	78	75	76.5	76.5

# A Look Back Last Year



**Splendor HS Band  
Lone Star Preview  
October 13, 2019**

**2nd Place  
Outstanding  
Percussion Award  
Outstanding  
Color Guard Award**

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# CHALLENGES AND PROGRAM NEEDS

# Items Addressed



Mr. Pratt was a **tremendous** asset to the band program in terms of developing the new band culture for someone new (like myself) to come in and take it to the next level.

- **Because of the unparalleled support we have at our district, we were able to address the following challenges:**

# CHALLENGES

## “The Percussion Problem”

- Last year, HS students did not have enough instruments for students to play.
- All percussion instruments are borrowed from the **Junior High!** **Huge problem.**
- The few instruments we do have are over 20 years old, severely worn, or held with bungee cords
- **The district opened up \$30k in special funding for the high school to purchase new percussion instruments, and we repaired the old ones to repurpose for JH and ES**



Vibraphone sustain pedal held on by a string



The one xylophone we own is over 20 years old. We are borrowing from the middle school.



Our entire percussion's age is showing with aged bolts and rods that are barely holding



Two marimbas being held together by bungee cords - top rack broken with age.

# CHALLENGES

## Wind Instrument Shortage between HS and JH



- In addition to percussion, between HS and JH, there was an instrument shortage of all woodwind and brass instruments.
- The high school experienced a shortage in marching mellophones.
- The high school and junior high had a large inventory of very old instruments.
- Instead of purchasing brand new, the directors sought to repair the large list of old instruments for the focus of repurposing them for students to be able to play a band instrument.
- **Using the remaining balance from the special funding request, we were able to repair over \$6000 worth of old instruments, which saved us over \$40k had we bought all new instruments. As of today, every single ES, JH, and HS student has an instrument to play!**

# CHALLENGES



## Uniform Deficiency

- We currently own 114 of the Fruhauf marching band uniforms.
- Two problems:

- 1. Fruhauf uniforms, even though inexpensive, are not made very well and are falling apart - in a short period of time.
- 2. We plan to outgrow all of these uniforms very quickly. Because of this, we needed to look into new uniform options.

- Traditional Uniform: (\$95K for 10 years).
- Custom DCI-style Uniform: (\$7k to 8k for 1 year)



Traditional Uniform  
Design: \$95k for  
160, 10 year cycle



Custom Football Game Spirit  
Uniform, Splendor HS



Meadows...

Growing trend in the marching arts - ditch the super expensive traditional outfit and go custom for less expensive. Bluecoats 2016



Custom Competition  
Uniform, Tomball HS

- Last year, the district created a budget item that included \$15000 to purchase custom uniform tops for the marching band students! Splendor HS is now able to go custom every year!

# CHALLENGES

## Stand and Chair Shortage

Last year, we owned:

- 53 stands
- 52 chairs

The problem:

- **We have 93 kids in band NOW.**
- Full band students are often 2 to 3 per stand.
- Most band programs have at least 1 stand and chair per student
- Because of this deficiency, students go without, and we will not be hosting any band contests or events here in the future.



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- **Using what was left from our budget for the last year, we were able to purchase 80 brand new performance stands for the high school and repurpose old chairs.**

# CHALLENGES

## Band Staffing Needs for 6th Grade Campus Transition

Splendora ISD switched to four K-6 campuses.

For band, this means:

- Beginners are in homogeneous classes learning their specific instrument (flute class, clarinet class, saxophone class, etc.) At least 2 band directors per campus are required to make this type of schedule happen.
- Having a dedicated band director at each elementary campus was the most critical band challenge we faced last year.
- **Through rigorous planning and strategic discussion, the school district administration saw the priority, and they came together to help get the Splendora band program meet their 6th grade band staffing needs.**

**THIS IS HUGE!!**



# CHALLENGES



These are two areas we will need help with addressing in the future as we move forward.

*(disclaimer: the band staff understand the uncertainty that Covid 19 has brought on the district in terms of funding and resources. These next two slides only exist to serve for informational purposes.)*



## CHALLENGES

### HS Band Rehearsal Facility Deficiency

- The Band Hall still does not offer options to split groups.
- The HS band program uses practice rooms as extra storage for equipment.
- No additional percussion practice hall, percussion has to be stored openly.





# CHALLENGES

## Performance Space Deficiency



Musical



Concert Band



Choir



Theatre



Dance

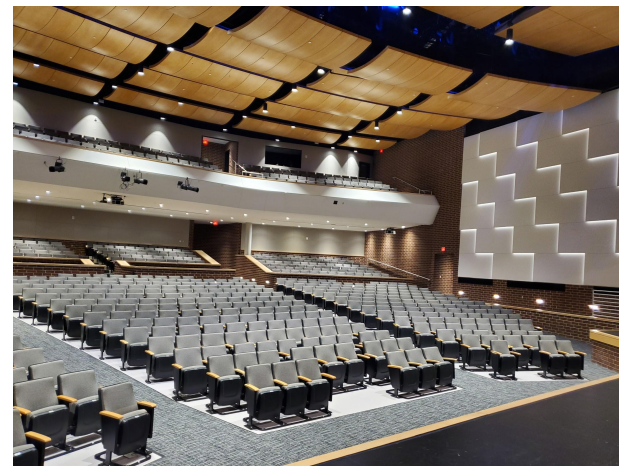


Guest Speakers/  
Admin Meetings

### In terms of places to perform:

- The current junior high auditorium sits roughly 185 open seats. Most HS auditoriums 5A through 6A seat anywhere between 600 to 1000 seats.
- The stage size does not adequately contain enough space for a large concert band to fit.
- Large-scale musicals would have a challenge fitting musicians and cast/crew, as well as patrons who wished to view the performance.

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Full report on Willis HS PAC done February 8, 2018.

Here are the band program's  
current needs:

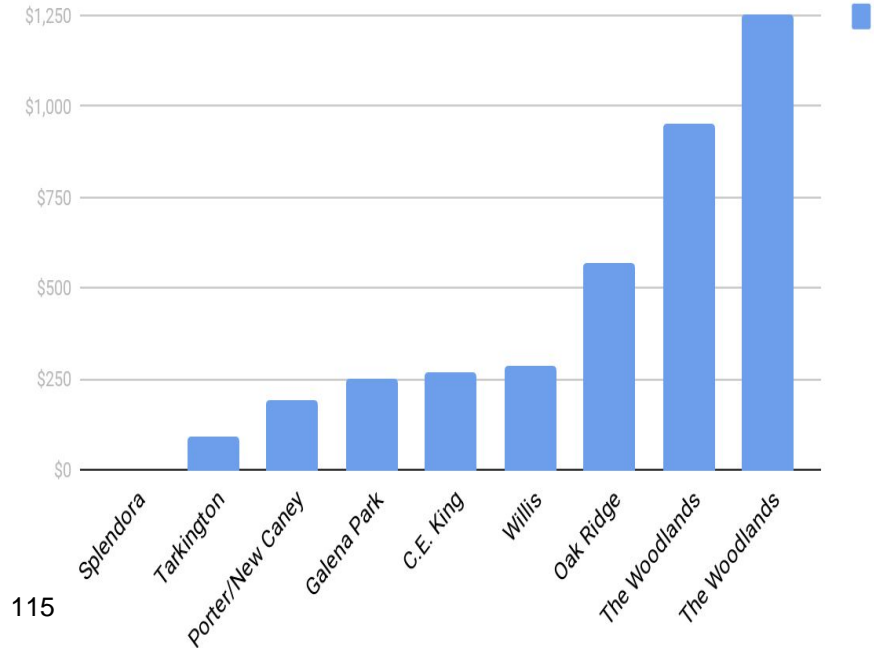
# PROGRAM NEEDS

**1: BUDGET:** We have tremendous financial support from our school district that allows the directors to purchase the needs necessary for the program.

Because of the current budget, **the directors are able to keep high school band fees for the program down to \$0.** The only thing kids paid for are their individual SHS Band branded supplies they keep (which is shorts, shirt, shoes, water jug, face mask, which totaled up less than \$75, included on the chart).

- **Our suggestion:** *We know that finances will be uncertain as we continue to navigate the effects of the global pandemic. We suggest that our budget remains unchanged for the next year, but we will be flexible with what is best for the district and our community.*

Band Program Fees



# PROGRAM NEEDS

**2. INSTRUMENT SHORTAGE FOR 2021** : As mentioned before, we are excited that every single student (6th through 12th) has an instrument to play, whether it was purchased individually by the student or issued through the school.

- Currently, 100% of all instruments district wide are being utilized by band students.
- Next year, if we experience the retention we anticipate from 6th grade to 7th grade, we will experience a significant instrument shortage at the junior high.
- ***Our suggestion:** We would like to submit a special funding request to help outfit the junior high school with the instruments needed for the 2021 school year.*

# PROGRAM NEEDS

**3: GROWTH SUPPORT:** Now that the band program has the right resources with awesome staff doing the right things the right way, the program will look entirely different in four years.

→ ***“The High School Band is ONLY AS GOOD AS the 6th Grade Band.” - Mr. Best***

- We take a **very critical approach** to 6th grade beginners. If we cultivate exceptional musicians at the start, those students will become way more prepared to take on high school level curriculum.
- Mr. Best likes competition. To become more competitive in our activity, the right things are being taught the right way to the high school band students. Now the only thing missing is ***strength in numbers*** - that starts at cultivating ~~the~~ 6th grade level
- ***Our suggestion:*** A critical key to any program growth is steady staffing. We are suggesting that we maintain the same staffing setup that we have now and for the foreseeable future. Staffing continuity will result in the growth we need.

# Special Thanks:

- Our high school administration team and counseling team
  - Dianna Archer
- Our JH administration team and counseling team
  - Kent Broussard, Chip Keel, Beverly Ford, Katherine White, and Regin Garcia
- Our elementary music teachers
- Our elementary administration team
  - Dr. Carolyn King
  - Duanna Brashear
  - Carrie Garza
  - Heath Lucas
- Our central office administration
  - Dr. Burke
- Our Band Booster Parents
- The constituents and parents of Splendoria ISD
- The school board
- And... the band kids. They are amazing!

# Launch:

October 24th  
Invitational Pre-UIL Competition  
@ Splendor HS Stadium 11AM

November 17th  
UIL Regional Marching Contest  
@ Woodforest Bank Stadium Time TBD

# #championshipmindset

Show Up

All In

No Regrets

*"You earn the trophy in  
the band hall. We just  
go and pick them up."*

*-Best*

[www.splendoraband.com](http://www.splendoraband.com)

## For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
094402	09-09-2020	GOOD PROMOTIONS	202230	9332	199-51-6399.00-999-199000	REISSUE CK NEVER RECEIVED	-424.00	N
094563	09-14-2020	CHRISTI ANN TURNER	210454	SPL07300801	199-11-6399.00-999-136043	REISSUE - WRONG ADDRESS	-1,000.00	N
094657	09-03-2020	A TO Z SPECIALTIES	210504	25358	199-11-6399.93-101-111000	SHIRTS FOR OUR STAFF	739.50	N
			210495	25386	199-23-6399.00-105-199000	STAFF SHIRTS	199.56	N
			210495	25353	199-23-6399.00-105-199000	STAFF SHIRTS	532.37	N
<b>Totals for Check 094657</b>							<b>1,471.43</b>	
094658	09-03-2020	AMAZON CAPITAL	210411	08/16-09/01	199-00-1312.00-000-100000	WHSE/DISTRICT	10,867.31	N
094659	09-03-2020	ANGELINA COLLEGE	000134	1432886155	199-52-6411.00-999-199000	DE ESCALATION TRAINING	35.00	N
094660	09-03-2020	ANNA TATUM	000135	ESL TEST	199-13-6499.00-999-125000	ESL TEST REIMB	118.87	N
094661	09-03-2020	HOUSTON PASADENA A	210098	G09586-IN	199-34-6311.00-999-199000	PO Created by Req: 003568	4,809.80	N
094662	09-03-2020	BILLY ROSS JR.	000124	08312020	169-36-6294.00-001-191000	VOLLEYBALL OFFICIAL	240.00	N
094663	09-03-2020	BLACKBOARD, INC.	210519	1346488	211-61-6299.00-999-130000	BLACKBOARD NOTIFICATIONS	6,150.00	N
094664	09-03-2020	BORDEN DAIRY OF TEX	000111	420290340	240-35-6341.00-001-199000	MILK DELIVERY	85.99	N
			000111	420290340	240-35-6341.00-001-199021	MILK DELIVERY	119.75	N
			000111	420290341	240-35-6341.00-041-199000	MILK DELIVERY	193.43	N
			000111	420290341	240-35-6341.00-041-199021	MILK DELIVERY	176.98	N
			000111	420290339	240-35-6341.00-101-199000	MILK DELIVERY	254.10	N
			000111	420552003	240-35-6341.00-101-199021	MILK DELIVERY	56.25	N
			000111	420290339	240-35-6341.00-101-199021	MILK DELIVERY	127.05	N
			000111	420734211	240-35-6341.00-102-199000	MILK DELIVERY	313.91	N
			000111	420734211	240-35-6341.00-102-199021	MILK DELIVERY	264.00	N
			000111	420551999	240-35-6341.00-104-199021	MILK DELIVERY	168.75	N
			000111	420289733	240-35-6341.00-105-199000	MILK DELIVERY	322.57	N
			000111	420289733	240-35-6341.00-105-199021	MILK DELIVERY	435.08	N
<b>Totals for Check 094664</b>							<b>2,517.86</b>	
094665	09-03-2020	BWI - SCHULENBURG	000117	15932956	199-51-6299.79-999-199091	FIELD TREATMENTS	1,011.50	N
			000117	15933054	199-51-6299.79-999-199091	FIELD TREATMENTS	1,402.96	N
			000117	15932780	199-51-6299.79-999-199091	FIELD TREATMENTS	335.54	N
<b>Totals for Check 094665</b>							<b>2,750.00</b>	
094666	09-03-2020	CDW GOVERNMENT	210395	ZTG4930	199-11-6398.00-102-111000	DESKTOPS COMPUTERS	1,729.30	N
			210413	ZWF9663	276-11-6398.00-041-111019	NETWORK FOR ELEMS.	8,463.75	N
			210413	ZWF9663	276-11-6398.00-104-111019	NETWORK FOR ELEMS.	8,463.75	N
<b>Totals for Check 094666</b>							<b>18,656.80</b>	
094667	09-03-2020	CENTERPOINT ENERGY	202258	2624185-1	199-51-6259.73-999-199000	DISTRICT GAS	36.56	N
094668	09-03-2020	CHALK'S TRUCK PARTS	210109	5633-1	199-34-6319.00-999-199000	PO Created by Req: 003579	115.00	N
			210109	7739-1	199-34-6319.00-999-199000	PO Created by Req: 003579	282.75	N
<b>Totals for Check 094668</b>							<b>397.75</b>	
094669	09-03-2020	CHONDRA BEATY	000126	08312020	169-36-6294.00-001-191000	VOLLEYBALL OFFICIAL	180.00	N
094670	09-03-2020	CINTAS CORPORATION	210101	4D59601085	199-34-6299.00-999-199000	PO Created by Req: 003571	64.07	N

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094671	09-03-2020	CONROE WELDING SUP	210113	463066	199-34-6319.00-999-199000	PO Created by Req: 003583	69.88	N
094672	09-03-2020	CPI	000131	IUS0175873	199-21-6495.00-999-199040	MEMBERSHIP RENEWAL DEBRO	150.00	N
094673	09-03-2020	DANIEL PEERY	000125	08312020	169-36-6294.00-001-191000	VOLLEYBALL OFFICIAL	240.00	N
094674	09-03-2020	DUKE'S EQUIPMENT SE	000115	45020	240-35-6249.00-001-199000	PIZZA WARMER REPAIR	707.70	N
094675	09-03-2020	EDUCATION	000132	11145	199-31-6299.90-999-199000	TESTHOUND RENEWAL	4,800.00	N
094676	09-03-2020	EDUPROJECT ELL LLC	210518	1305	263-11-6397.00-999-125000	PROJECT ELL	8,037.00	N
094677	09-03-2020	ELLEVIATION, INC.	210225	5475	199-13-6299.00-999-125000	DUAL LANGUAGE RESOURCES	8,450.00	N
094678	09-03-2020	ENTERGY	202262	260004620054	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	192.20	N
			202262	2021605173	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	20,228.30	N
			202262	455003781007	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	165.42	N
			202262	100005019903	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	12,482.10	N
			202262	85006070894	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	44.01	N
			202262	325004579064	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	193.77	N
			202262	475003729205	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	224.58	N
			202262	365004384377	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	271.50	N
			202262	175005771325	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	254.07	N
			202262	210004439143	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	9,778.86	N
			202262	65006177480	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	1,353.90	N
<b>Totals for Check 094678</b>							<b>45,188.71</b>	
094679	09-03-2020	EXPRESS BOOKSELLER	210374	11684	199-00-1312.00-000-100000	WHSE/DISTRICT	1,734.39	N
			210436	11712	199-00-1312.00-000-100000	WHSE/DISTRICT	266.00	N
			210437	11705	199-00-1312.00-000-100000	WHSE/DISTRICT	122.32	N
			210339	11687	199-00-1312.00-000-100000	WHSE/DISTRICT	1,172.50	N
			210403	11698	199-00-1312.00-000-100000	WHSE/DISTRICT	4,044.75	N
			210365	11686	199-00-1312.00-000-100000	WHSE/DISTRICT	4,694.20	N
<b>Totals for Check 094679</b>							<b>12,034.16</b>	
094680	09-03-2020	FASTENAL	210110	TXCLV84263	199-34-6319.00-999-199000	PO Created by Req: 003580	533.80	N
			210110	TXCLV84359	199-34-6319.00-999-199000	PO Created by Req: 003580	102.31	N
			210110	TXCLV84405	199-34-6319.00-999-199000	PO Created by Req: 003580	94.38	N
			210110	TXCLV84406	199-34-6319.00-999-199000	PO Created by Req: 003580	8.15	N
<b>Totals for Check 094680</b>							<b>738.64</b>	
094681	09-03-2020	FIRST CLASS TOURS, IN	000121	09/04/2020	199-36-6299.20-001-199000	BUS - TRAVEL TO SAN MARCOS	1,401.00	N
094682	09-03-2020	FRONTLINE TECHNOLO	210430	INVESP10253	199-11-6299.00-999-123000	TSBS	446.27	N
			210204	INVESP10025	224-31-6299.00-999-123000	Sped Program	10,638.85	N
			210414	INVUS126335	266-33-6397.00-999-199019	SCHOOL NURSING MGMT SOFTW	4,383.77	N
			210414	INVUS126334	266-33-6397.00-999-199019	SCHOOL NURSING MGMT SOFTW	2,301.75	N
<b>Totals for Check 094682</b>							<b>17,770.64</b>	
094683	09-03-2020	GANDY INK	210301	684357	169-36-6399.08-001-191000	TRAINER GEAR	60.50	N
			210301	684356	169-36-6399.08-001-191000	TRAINER GEAR	117.80	N
<b>Totals for Check 094683</b>							<b>178.30</b>	

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094684	09-03-2020	HARDIE'S FRUIT & VEGE	000110	04512561	240-35-6341.00-001-199000	PRODUCE DELIVERY	114.01	N
				04512561	240-35-6341.00-001-199000	CREDIT MEMO-POOR QUALITY	-65.48	N
			000110	04512561	240-35-6341.00-001-199021	PRODUCE DELIVERY	9.17	N
			000110	04512562	240-35-6341.00-041-199000	PRODUCE DELIVERY	67.76	N
			000110	04512562	240-35-6341.00-041-199021	PRODUCE DELIVERY	26.50	N
			000110	04512559	240-35-6341.00-101-199000	PRODUCE DELIVERY	88.25	N
			000110	04512559	240-35-6341.00-101-199021	PRODUCE DELIVERY	179.80	N
			000110	04512557	240-35-6341.00-102-199000	PRODUCE DELIVERY	450.13	N
			000110	04512557	240-35-6341.00-102-199021	PRODUCE DELIVERY	157.46	N
			000110	04512560	240-35-6341.00-104-199000	PRODUCE DELIVERY	215.72	N
			000110	04512560	240-35-6341.00-104-199021	PRODUCE DELIVERY	259.67	N
			000110	04512563	240-35-6341.00-105-199000	PRODUCE DELIVERY	68.70	N
<b>Totals for Check 094684</b>							<b>1,571.69</b>	
094685	09-03-2020	HIGH POINT	210377	173530-1	199-51-6399.02-999-199078	DEPARTMENT SUPPLIES	2,426.34	N
			210516	173530-1	199-51-6399.02-999-199078	DEPARTMENT SUPPLIES	567.36	N
			210053	173232-2	699-81-6629.97-999-199071	2016 BOND TLE FURN & EQUIP	688.94	N
<b>Totals for Check 094685</b>							<b>3,682.64</b>	
094686	09-03-2020	HUBERT COMPANY	000114	135284	240-35-6399.00-001-199000	BACK BRACES	71.12	N
			000114	135278	240-35-6399.00-001-199000	GLOVES	52.20	N
			000114	135284	240-35-6399.00-041-199000	BACK BRACES	71.14	N
			000114	135278	240-35-6399.00-041-199000	GLOVES	52.20	N
			000114	135284	240-35-6399.00-101-199000	BACK BRACES	71.12	N
			000114	135278	240-35-6399.00-101-199000	GLOVES	23.65	N
			000114	135284	240-35-6399.00-102-199000	BACK BRACES	71.12	N
			000114	135278	240-35-6399.00-102-199000	GLOVES	26.10	N
			000114	135284	240-35-6399.00-104-199000	BACK BRACES	71.12	N
			000114	135278	240-35-6399.00-104-199000	GLOVES	26.10	N
			000114	135284	240-35-6399.00-105-199000	BACK BRACES	71.12	N
<b>Totals for Check 094686</b>							<b>606.99</b>	
094687	09-03-2020	KARA BROOKFIELD	000129	25	199-36-6399.35-001-199000	ROTC PATCHES	435.50	N
094688	09-03-2020	KATHRYN SHEPHERD	000139	09042020	199-36-6411.20-001-199000	CHEER TRAVEL SAN MARCOS	16.00	N
			000139	09042020	199-36-6412.20-001-199000	CHEER TRAVEL SAN MARCOS	180.00	N
<b>Totals for Check 094688</b>							<b>196.00</b>	
094689	09-03-2020	Kentech Inc.	000112	26813	240-35-6249.00-999-199000	GENERATOR SERVICE	420.00	N
094690	09-03-2020	KURZ AND COMPANY	000109	011102380011	240-35-6341.00-001-199000	BREAD DELIVERY	55.35	N
			000109	011102310014	240-35-6341.00-001-199000	BREAD DELIVERY	55.35	N
			000109	011102310015	240-35-6341.00-041-199000	BREAD DELIVERY	70.25	N
			000109	011102310012	240-35-6341.00-101-199000	BREAD DELIVERY	47.40	N
			000109	011102310013	240-35-6341.00-102-199000	BREAD DELIVERY	161.78	N
			000109	011102310016	240-35-6341.00-104-199000	BREAD DELIVERY	111.05	N
			000109	011102310011	240-35-6341.00-105-199000	BREAD DELIVERY	114.67	N
<b>Totals for Check 094690</b>							<b>615.85</b>	

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094691	09-03-2020	LABATT FOOD SERVICE	000108	08189124	240-35-6341.00-001-199000	FOOD DELIVERY	1,292.07	N
			000108	08189124	240-35-6341.00-001-199021	FOOD DELIVERY	537.28	N
			000108	08189125	240-35-6341.00-041-199000	FOOD DELIVERY	690.19	N
			000108	08189125	240-35-6341.00-041-199021	FOOD DELIVERY	976.70	N
			000108	08189121	240-35-6341.00-101-199000	FOOD DELIVERY	241.96	N
			000108	08189123	240-35-6341.00-102-199000	FOOD DELIVERY	1,256.28	N
			000108	08189123	240-35-6341.00-102-199021	FOOD DELIVERY	746.93	N
			000108	08189127	240-35-6341.00-104-199000	FOOD DELIVERY	1,269.30	N
			000108	08189127	240-35-6341.00-104-199021	FOOD DELIVERY	1,960.42	N
			000108	08189129	240-35-6341.00-105-199000	FOOD DELIVERY	555.38	N
			000108	08189124	240-35-6342.00-001-199000	NONFOOD DELIVERY	40.62	N
			000108	08189124	240-35-6342.00-001-199021	NONFOOD DELIVERY	45.63	N
			000108	08189125	240-35-6342.00-041-199000	NONFOOD DELIVERY	53.99	N
			000108	08189125	240-35-6342.00-041-199021	NONFOOD DELIVERY	17.99	N
			000108	08189120	240-35-6342.00-101-199000	NONFOOD DELIVERY	59.22	N
			000108	08189121	240-35-6342.00-101-199000	NONFOOD DELIVERY	74.19	N
			000108	08189121	240-35-6342.00-101-199021	NONFOOD DELIVERY	37.09	N
			000108	08189122	240-35-6342.00-102-199000	NONFOOD DELIVERY	59.22	N
			000108	08189126	240-35-6342.00-104-199000	NONFOOD DELIVERY	29.61	N
			000108	08189127	240-35-6342.00-104-199000	NONFOOD DELIVERY	3.82	N
			000108	08189126	240-35-6342.00-104-199021	NONFOOD DELIVERY	29.61	N
			000108	08189127	240-35-6342.00-104-199021	NONFOOD DELIVERY	3.83	N
			000108	08189128	240-35-6342.00-105-199000	NONFOOD DELIVERY	59.22	N
			000108	08189129	240-35-6342.00-105-199000	NONFOOD DELIVERY	74.31	N
			000108	08189129	240-35-6342.00-105-199021	NONFOOD DELIVERY	74.31	N
<b>Totals for Check 094691</b>							<b>10,189.17</b>	
094692	09-03-2020	LATISHA LOVELADY	000123	08312020	169-36-6294.00-001-191000	VOLLEYBALL OFFICIAL	180.00	N
094693	09-03-2020	MARIA AVELLANEDA	000138	ESL TEST	199-13-6499.00-999-125000	ESL TEST REIMB	118.87	N
094694	09-03-2020	MOAK, CASEY & ASSOCI	210532	08-7424	199-41-6299.00-701-199000	CONSORTIUM IMPROVEMENT DU	800.00	N
094695	09-03-2020	MONTGOMERY CENTRA	000119	ACCT. SSP	199-99-6213.00-703-199000		26,946.04	N
094696	09-03-2020	NORTHWEST EVALUATI	000116	38586	287-11-6299.00-999-124000	MAP GROWTH K-12	8,275.50	N
			210120	38586	410-11-6299.00-999-111000	Student Assessment	41,674.50	N
<b>Totals for Check 094696</b>							<b>49,950.00</b>	
094697	09-03-2020	NW RADIO / NW WIRELE	210501	1034603	199-34-6299.00-999-199000	Radio Services	347.62	N
094698	09-03-2020	OLIVER PRODUCTS	000113	97535	240-35-6342.00-999-199000	HEAT SEAL FILM	689.72	N
094699	09-03-2020	PASCO INC.	210292	20-2232	240-35-6639.00-999-199000	KITCHEN EQUIPMENT	4,638.00	N
094700	09-03-2020	PITNEY BOWES INC.	000130	1016176931	199-51-6399.00-999-199025	INK POSTAGE MACHINE	187.50	N
094701	09-03-2020	PROPANE SPECIALTY S	210492	13854	199-34-6299.00-999-199000	Service	3,685.34	N
			210492	13855	199-34-6299.00-999-199000	Service	1,196.00	N
<b>Totals for Check 094701</b>							<b>4,881.34</b>	

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094702	09-03-2020	QUILL CORP.	210468	9822542	199-00-1312.00-000-100000	WHSE/DISTRICT	567.65	N
			210153	9177388	199-00-1312.00-000-100000	WHSE/DISTRICT	684.54	N
			210153	9191640	199-00-1312.00-000-100000	WHSE/DISTRICT	3,781.76	N
			210153	9165089	199-00-1312.00-000-100000	WHSE/DISTRICT	220.77	N
			210153	9249586	199-00-1312.00-000-100000	WHSE/DISTRICT	249.50	N
			210153	9740223	199-00-1312.00-000-100000	WHSE/DISTRICT	26.46	N
			210153	9248581	199-00-1312.00-000-100000	WHSE/DISTRICT	71.40	N
			210467	9861451	199-00-1312.00-000-100000	WHSE/DISTRICT	178.00	N
			210327	9645236	199-00-1312.00-000-100000	WHSE/DISTRICT	75.42	N
			210327	9627998	199-00-1312.00-000-100000	WHSE/DISTRICT	24.25	N
			210176	9193583	199-00-1312.00-000-100000	WHSE/DISTRICT	541.85	N
			210440	9736480	199-00-1312.00-000-100000	WHSE/DISTRICT	457.40	N
			210440	9718787	199-00-1312.00-000-100000	WHSE/DISTRICT	117.80	N
			210441	9753655	199-00-1312.00-000-100000	WHSE/DISTRICT	499.00	N
			210441	9739661	199-00-1312.00-000-100000	WHSE/DISTRICT	118.00	N
			210310	9609493	199-00-1312.00-000-100000	WHSE/DISTRICT	14.99	N
			210310	9658821	199-00-1312.00-000-100000	WHSE/DISTRICT	309.80	N
			210310	9548777	199-00-1312.00-000-100000	WHSE/DISTRICT	220.50	N
				9191640	199-00-1312.00-000-100000	MERCHANDISE SHORTAGE	-214.37	N
						<b>Totals for Check 094702</b>	<b>7,944.72</b>	
094703	09-03-2020	THE LAMPO GROUP, LL	210483	8623978	199-11-6399.00-001-122000	FINANCIAL MATH	2,823.80	N
094704	09-03-2020	RAPTOR	210336	131718	199-52-6399.00-999-199053	RAPTOR SOFTWARE RENEWAL	3,613.00	N
			210514	132609	199-61-6299.00-999-199000	Background Checks	200.00	N
			210514	132647	199-61-6299.00-999-199000	Background Checks	400.00	N
						<b>Totals for Check 094704</b>	<b>4,213.00</b>	
094705	09-03-2020	REGION ONE EDUCATIO	210266	157779	199-13-6299.00-999-125000	LPAC Training	125.00	N
094706	09-03-2020	REGION VI - ED. SERV.	210129	047509	199-13-6411.00-001-199039	DISTANCE LEARNING CONFEREN	225.00	N
			210002	047438	199-34-6239.00-999-199000	School Bus Driver Certificatio	110.00	N
						<b>Totals for Check 094706</b>	<b>335.00</b>	
094707	09-03-2020	ROGERS, MORRIS, & GR	000133	48425	199-41-6211.00-702-199000	LEGAL FEES	1,338.75	N
			000133	48425	699-81-6211.00-999-199000	LEGAL FEES	670.00	N
						<b>Totals for Check 094707</b>	<b>2,008.75</b>	
094708	09-03-2020	SAM'S CLUB DIRECT	202243	DISTRICT	199-00-1312.00-000-100000	WHSE/DISTRICT	698.41	N
094709	09-03-2020	SCHLECHTY CENTER	210524	1053	199-21-6291.00-999-199043	CONTRACTED PROFESSIONAL	22,000.00	N
			210531	1052	199-41-6299.00-701-199000	PI & COACHING 2020-21	12,500.00	N
						<b>Totals for Check 094709</b>	<b>34,500.00</b>	
094710	09-03-2020	SHOES FOR CREWS	210298	41991887	240-35-6395.00-999-199000	UNIFORMS	1,346.26	N
094711	09-03-2020	SIGNSATIONAL SIGNS	210482	15093	266-33-6399.00-041-199019	COVID SIGN FOR BUILDING	2,250.00	N
094712	09-03-2020	SKYLINE EQUIPMENT , L	000122	82012	169-36-6299.00-001-191000	HS WASHER REPAIR	176.25	N
094713	09-03-2020	SPECTRUM CORPORATI	210499	2020734-IN	199-51-6299.79-999-199091	SCOREBOARD REPAIRS	802.00	N

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094714	09-03-2020	TASB	210243	584061	199-41-6219.00-702-199000	TASB BOARD TRAINING	900.00	N
			210533	587392	199-41-6219.00-702-199000	LOCAL DISTRICT UPDATES	60.00	N
<b>Totals for Check 094714</b>							<b>960.00</b>	
094715	09-03-2020	TEXPRINT	000118	219584	199-41-6399.00-750-199000	ACCOUNTS PAYABLE CHECKS	202.39	N
094716	09-03-2020	THE FLIPPEN GROUP LL	210404	61606	199-13-6411.00-001-111000	"EXCEL-ING VIRTUALLY" TRAININ	250.00	N
			210404	61606	199-13-6411.00-041-199000	"EXCEL-ING VIRTUALLY" TRAININ	375.00	N
			210404	61606	199-13-6411.00-101-199000	"EXCEL-ING VIRTUALLY" TRAININ	375.00	N
			210404	61606	199-13-6411.00-102-111000	"EXCEL-ING VIRTUALLY" TRAININ	250.00	N
			210404	61606	199-13-6411.00-104-199000	"EXCEL-ING VIRTUALLY" TRAININ	250.00	N
<b>Totals for Check 094716</b>							<b>1,500.00</b>	
094717	09-03-2020	THOMAS BUS GULF	210103	SIP-02533497	199-34-6319.00-999-199000	PO Created by Req: 003573	14.52	N
			210103	SIP-02533567	199-34-6319.00-999-199000	PO Created by Req: 003573	640.56	N
			210103	SIP-02533412	199-34-6319.00-999-199000	PO Created by Req: 003573	10.29	N
<b>Totals for Check 094717</b>							<b>665.37</b>	
094718	09-03-2020	THOMPSON & HORTON	210503	35716	199-41-6211.00-702-199000	BOARD LEGAL JULY INV 35716	7,757.50	N
094719	09-03-2020	THORNTON PRINTERS	210513	1116	199-00-1312.00-000-100000	WHSE/DISTRICT	366.00	N
094720	09-03-2020	TIFFANI TROY	000136	07162020	199-36-6299.21-001-199000	DRILL TEAM JUDGE	125.00	N
094721	09-03-2020	TMEA	000128	CARLA REYNA	199-13-6495.22-001-199000	YEARLY MEMBERSHIP	50.00	N
094722	09-03-2020	TNT PRINTING CO.	210201	65746	199-23-6399.00-105-199000	JOURNAL/PLANNERS	896.00	N
094723	09-03-2020	UNITED LABORATORIES	210526	INV295884	199-51-6399.02-999-199078	DEPARTMENT SUPPLIES	162.46	N
094724	09-03-2020	US ACADEMIC	000127		199-36-6399.37-001-199000	PRACTICE MATERIALS	283.80	N
094725	09-03-2020	VALERIE BEALL	000137	07162020	199-36-6299.21-001-199000	DRILL TEAM JUDGE	125.00	N
094726	09-03-2020	WALMART	202244		199-00-1312.00-000-100000	WHSE/DISTRICT	1,327.87	N
			210271		199-13-6497.00-041-199000	STAFF INSERVICE	135.67	N
			210290		199-13-6497.00-102-199000	STAFF DEVELOPMENT MTG FOO	77.26	N
			210185		199-21-6299.00-999-199040	TRAINING SNACKS FOR CKH	103.19	N
			210185		199-21-6299.00-999-199040	TRAINING SNACKS FOR CKH	36.98	N
			210185		199-21-6299.00-999-199040	TRAINING SNACKS FOR CKH	232.70	N
			210331		199-21-6399.00-999-199043	NEW TEACHER TRAINING	10.00	N
			210258		199-41-6399.00-750-199042	Local Taste bud supplies	18.23	N
<b>Totals for Check 094726</b>							<b>1,941.90</b>	
094727	09-03-2020	WEAVER	000120	10646574	199-41-6212.00-750-199000	2020 ANNUAL AUDIT	20,000.00	N
094728	09-10-2020	AARON TORRES	000151	09032020	169-36-6294.00-001-191000	FOOTBALL OFFICIAL	140.00	N
094729	09-10-2020	ADVANCED GRAPHICS	210399	71944	199-11-6399.00-101-111000	LAMINATION FOR TEACHERS	640.60	N
			210264	71939	240-35-6399.00-999-199000	ELEM ID BADGES	100.00	N
<b>Totals for Check 094729</b>							<b>740.60</b>	
094730	09-10-2020	AMANDA VALDEZ	000143	CN ACCT	240-00-5751.00-000-100000	CN ACCT REFUND	25.00	N
094731	09-10-2020	AMS OF HOUSTON, LLC	210476	1184800	199-51-6248.77-999-199000	TROUBLSHOOT CHILLER 1 @ HS	551.75	N
			210026	1185464	199-51-6248.77-999-199000	20-21 CHILLER MAINTENANCE	478.75	N
			210026	1185463	199-51-6248.77-999-199000	20-21 CHILLER MAINTENANCE	478.75	N

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			210026	1185462	199-51-6248.77-999-199000	20-21 CHILLER MAINTENANCE	697.50	N
			210026	1185465	199-51-6248.77-999-199000	20-21 CHILLER MAINTENANCE	569.80	N
						<b>Totals for Check 094731</b>	<b>2,776.55</b>	
094732	09-10-2020	ANDERSON SHIRO HS B	000169	XC GIRLS	169-36-6499.19-001-191000	XC ENTRY FEE GIRLS	80.00	N
			000169	XC BOYS	169-36-6499.19-001-191000	XC ENTRY FEE BOYS	80.00	N
						<b>Totals for Check 094732</b>	<b>160.00</b>	
094733	09-10-2020	AT&T	202272	28168978266081	199-51-6259.71-999-199000	DISTRICT PHONE SERVICE	42.79	N
			202272	28168951983892	199-51-6259.71-999-199000	DISTRICT PHONE SERVICE	73.26	N
			202272	28168936936080	199-51-6259.71-999-199000	DISTRICT PHONE SERVICE	42.79	N
			202272	28168920980227	199-51-6259.71-999-199000	DISTRICT PHONE SERVICE	108.64	N
			202272	28168979759266	199-51-6259.71-999-199000	DISTRICT PHONE SERVICE	109.89	N
			202272	28168963113892	199-51-6259.71-999-199000	DISTRICT PHONE SERVICE	73.26	N
			202272	28168932136818	199-51-6259.71-999-199000	DISTRICT PHONE SERVICE	36.67	N
			202272	28139951804958	199-51-6259.71-999-199000	DISTRICT PHONE SERVICE	103.93	N
			202272	28168993305872	199-51-6259.71-999-199000	DISTRICT PHONE SERVICE	193.88	N
			202272	28168974305560	199-51-6259.71-999-199000	DISTRICT PHONE SERVICE	73.26	N
			202272	28168971282860	199-51-6259.71-999-199000	DISTRICT PHONE SERVICE	42.79	N
			202272	28168936436818	199-51-6259.71-999-199000	DISTRICT PHONE SERVICE	36.63	N
						<b>Totals for Check 094733</b>	<b>937.79</b>	
094734	09-10-2020	AT&T	202271	5458886507	199-51-6259.71-999-199000	DISTRICT PHONE SERVICE	628.15	N
094735	09-10-2020	AT&T	202270	72951751708252	199-51-6259.71-999-199000	DISTRICT PHONE SERVICE	799.89	N
094736	09-10-2020	ATHLETIC SUPPLY INC.	210051	193757	169-36-6399.09-001-191000	VOLLEYBALL UNIFORMS	2,835.00	N
094737	09-10-2020	BILLY GOFFNEY	000155	09032020	169-36-6294.00-001-191000	VOLLEYBALL OFFICIAL	125.00	N
094738	09-10-2020	BORDEN DAIRY OF TEX	000166	421452328	240-35-6341.00-101-199021	MILK DELIVERY	67.50	N
			000166	420290338	240-35-6341.00-102-199000	MILK DELIVERY	531.30	N
			000166	420552004	240-35-6341.00-102-199000	MILK DELIVERY	215.55	N
			000166	420290338	240-35-6341.00-102-199021	MILK DELIVERY	370.43	N
			000166	420552004	240-35-6341.00-102-199021	MILK DELIVERY	116.48	N
						<b>Totals for Check 094738</b>	<b>1,301.26</b>	
094739	09-10-2020	BRIAN BESSIRE	000149	CN ACCT	240-00-5751.00-000-100000	CN ACCT REFUND	27.75	N
094740	09-10-2020	BRIDGET DUGAS	000148	CN ACCT	240-00-5751.00-000-100000	CN ACCT REFUND	37.25	N
094741	09-10-2020	SPORT SUPPLY GROUP,	210052	909709711	169-36-6399.09-001-191000	BOYS BASKETBALL UNIFORMS	4,000.00	N
			210315	909764496	169-36-6399.18-001-191000	SHOES	194.75	N
						<b>Totals for Check 094741</b>	<b>4,194.75</b>	
094742	09-10-2020	BWI - SCHULENBURG	000168	16032141	199-51-6299.79-999-199091	FIELD MAINTENANCE	1,510.00	N
			000168	16028599	199-51-6299.79-999-199091	FIELD MAINTENANCE	1,239.97	N
						<b>Totals for Check 094742</b>	<b>2,749.97</b>	
094743	09-10-2020	CAITLIN PEREZ	000150	CN ACCT	240-00-5751.00-000-100000	CN ACCT REFUND	22.00	N
094744	09-10-2020	CASCO AUTO PARTS #2	210074	9151-226884	199-51-6319.00-999-199000	MISC REPAIR SUPPLIES	14.97	N
094745	09-10-2020	CDW GOVERNMENT	202247	ZJM4352	199-00-1312.00-000-100000	WHSE/DISTRICT	2,000.96	N
			202247	ZJV6962	199-00-1312.00-000-100000	WHSE/DISTRICT	494.68	N
			210442	ZXB2403	199-11-6398.00-101-111000	PROJECTOR FOR PCE	1,436.82	N

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			000178	XWJ5524	199-53-6398.00-999-199000	ACAD GOOGLE CHROME LIC	1,199.50	N
			210221	ZNC0538	699-81-6629.97-999-199071	CHROMEBOOKS FOR TLE	10,975.50	N
						<b>Totals for Check 094745</b>	<b>16,107.46</b>	
094746	09-10-2020	CINTAS CORPORATION	210101	4D6D290849	199-34-6299.00-999-199000	PO Created by Req: 003571	64.07	N
			210101	4D61D16909	199-34-6299.00-999-199000	PO Created by Req: 003571	64.07	N
			210041	4059601085	199-51-6299.00-999-199000	MAINTENANCE UNIFORMS	28.01	N
			210041	4060290849	199-51-6299.00-999-199000	MAINTENANCE UNIFORMS	28.01	N
			210354	9096844844	199-51-6319.00-999-199000	FIRST AID KIT INSTALL/RESTOCK	698.00	N
						<b>Totals for Check 094746</b>	<b>882.16</b>	
094747	09-10-2020	CMTA, INC	210042	45616	699-81-6629.00-999-199071	NEW ELE. COMMISSIONING	1,633.50	N
094748	09-10-2020	CONROE WELDING SUP	202215	R08202440	199-11-6269.61-001-122000	BOTTLE RENTAL	277.30	N
			210113	R08202442	199-34-6319.00-999-199000	PO Created by Req: 003583	7.20	N
			210069	R 08202441	199-51-6319.00-999-199000	CO2 CYLINDERS	17.70	N
						<b>Totals for Check 094748</b>	<b>302.20</b>	
094749	09-10-2020	CROWN PAPER AND CH	210049	135656	199-51-6399.02-999-199078	DEPARTMENT SUPPLIES	84.00	N
094750	09-10-2020	CRYSTAL VICK	000142	CN ACCT	240-00-5751.00-000-100000	CN ACCT REFUND	13.00	N
094751	09-10-2020	CUEBLUE LLC	210280	20-0059	199-51-6249.77-999-199000	TROUBLESHOOT ICOM PROBLEM	1,474.50	N
094752	09-10-2020	DANIELLE WILLIAMS	000154	09032020	169-36-6294.00-001-191000	VOLLEYBALL OFFICIAL	125.00	N
094753	09-10-2020	DE LAGE LANDEN FINAN	000160	69178456	169-36-6269.00-001-191000	ATHLETICS	138.52	N
			000160	69178456	199-11-6269.00-001-111000	SHS	609.83	N
			000160	69178456	199-11-6269.00-001-111039	ECHS	135.37	N
			000160	69178456	199-11-6269.00-001-122000	CATE	34.63	N
			000160	69178456	199-11-6269.00-041-111000	SJH	371.29	N
			000160	69178456	199-11-6269.00-101-111000	PCE	220.16	N
			000160	69178456	199-11-6269.00-102-111000	GLE	220.16	N
			000160	69178456	199-11-6269.00-104-111000	PWE	220.16	N
			000160	69178467	199-11-6269.00-105-111000	TLE	233.04	N
			000160	69178456	199-11-6269.00-999-111000	ISS	82.80	N
			000160	69178456	199-21-6269.00-999-123023	ISS SPED	114.85	N
			000160	69178456	199-23-6269.00-001-199000	SHS FRONT	194.61	N
			000160	69178456	199-23-6269.00-041-199000	SJH FRONT	114.85	N
			000160	69178456	199-23-6269.00-101-199000	PCE FRONT	114.85	N
			000160	69178456	199-23-6269.00-102-199000	GLE FRONT	114.85	N
			000160	69178456	199-23-6269.00-104-199000	PWE FRONT	114.85	N
			000160	69178467	199-23-6269.00-105-199000	TLE FRONT	118.45	N
			000160	69178456	199-31-6269.00-001-199000	SHS COUNSELOR	79.76	N
			000160	69178456	199-34-6269.00-999-199000	TRANSPORTATION	114.85	N
			000160	69178456	199-41-6269.00-750-199000	ADMIN	197.69	N
			000160	69178456	199-51-6269.00-999-199000	MAINT	52.74	N
			000160	69178456	199-51-6269.00-999-199025	WAREHOUSE	34.63	N
			000160	69178456	199-52-6269.00-999-199000	POLICE	34.63	N
			000160	69178456	199-53-6269.00-999-199000	TECHNOLOGY	34.63	N
			000160	69178456	240-35-6269.00-999-199000	FOOD SERVICE	52.75	N
						<b>Totals for Check 094753</b>	<b>3,754.95</b>	

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094754	09-10-2020	DUKE'S EQUIPMENT SE	000162	45325	240-35-6249.00-001-199000	PIZZA VENT HOOD REPAIR	345.00	N
			000162	45321	240-35-6249.00-001-199000	OVEN LIGHT REPLACEMENT	335.00	N
			000162	45326	240-35-6249.00-041-199000	PIZZA WARMER REPAIR	405.00	N
						<b>Totals for Check 094754</b>	<b>1,085.00</b>	
094755	09-10-2020	DUKESYS	210478	7038	199-51-6249.00-999-199000	ACCESS CONTROL REPAIRS	1,216.59	N
094756	09-10-2020	GREATER EMC CHAMBE	210569	92127	199-41-6411.00-701-199000	GEMCC'S GRAND PRIX EVENT	750.00	N
094757	09-10-2020	EASTEX ENVIRONMENT	210019	C201486	199-51-6259.74-999-199000	WWTP- LAB RESULTS	1,258.00	N
094758	09-10-2020	EDUCATIONAL THERAP	210584	2020AUGOT	199-11-6299.00-999-123023	OT Services	618.75	N
094759	09-10-2020	ELLIOTT ELECTRIC SUP	210077	33-59752-02	199-51-6319.00-999-199000	ELECTRICAL SUPPLIES	386.22	N
094760	09-10-2020	EMPOWERING WRITERS	210246	139344	410-11-6321.00-999-111000	TLE ELAR Instruction	1,695.00	N
094761	09-10-2020	EXPRESS BOOKSELLER	210443	11714	199-00-1312.00-000-100000	WHSE/DISTRICT	431.85	N
			210402	11713	199-00-1312.00-000-100000	WHSE/DISTRICT	224.36	N
						<b>Totals for Check 094761</b>	<b>656.21</b>	
094762	09-10-2020	GARY VOGT	000179	03022020	169-36-6294.00-001-191000	SOCCER OFFICIAL	90.00	N
094763	09-10-2020	GOOD PROMOTIONS	000141	9332	199-51-6399.00-999-199000	SHIRTS AND BUSINESS CARDS	424.00	N
094764	09-10-2020	GRAINGER	000165	804432276	240-35-6399.00-105-199000	KITCHEN SUPPLIES	652.00	N
094765	09-10-2020	HARDIE'S FRUIT & VEGE	000161	04523019	240-35-6341.00-001-199021	PRODUCE DELIVERY	18.35	N
			000161	04523020	240-35-6341.00-041-199000	PRODUCE DELIVERY	92.55	N
			000161	04523020	240-35-6341.00-041-199021	PRODUCE DELIVERY	30.85	N
			000161	04523016	240-35-6341.00-101-199000	PRODUCE DELIVERY	80.05	N
			000161	04523017	240-35-6341.00-101-199021	PRODUCE DELIVERY	43.35	N
			000161	04523017	240-35-6341.00-102-199021	PRODUCE DELIVERY	36.70	N
			000161	04523018	240-35-6341.00-104-199000	PRODUCE DELIVERY	36.70	N
			000161	04523018	240-35-6341.00-104-199021	PRODUCE DELIVERY	36.70	N
			000161	04523021	240-35-6341.00-105-199000	PRODUCE DELIVERY	36.70	N
						<b>Totals for Check 094765</b>	<b>411.95</b>	
094766	09-10-2020	HIGH POINT	210516	176199	199-51-6399.02-999-199078	DEPARTMENT SUPPLIES	602.45	N
			210516	175615-1	199-51-6399.02-999-199078	DEPARTMENT SUPPLIES	320.62	N
			000163	175203-1	240-35-6399.00-999-199000	KITCHEN SUPPLIES	592.81	N
						<b>Totals for Check 094766</b>	<b>1,515.88</b>	
094767	09-10-2020	HOME DEPOT CREDIT S	210308	1974782	199-00-1312.00-000-100000	WHSE/DISTRICT	2,427.78	N
				9902948	199-00-1312.00-000-100000	ITEMS RETURNED	-59.97	N
			210068	31431	199-51-6319.00-999-199000	MISC REPAIR SUPPLIES	475.62	N
			210068	2011552	199-51-6319.00-999-199000	MISC REPAIR SUPPLIES	80.96	N
			210068	8011782	199-51-6319.00-999-199000	MISC REPAIR SUPPLIES	85.29	N
			210068	6011991	199-51-6319.00-999-199000	MISC REPAIR SUPPLIES	1,418.66	N
			210068	5022991	199-51-6319.00-999-199000	MISC REPAIR SUPPLIES	92.77	N
			210068	1032946	199-51-6319.00-999-199000	MISC REPAIR SUPPLIES	182.64	N
			210047	2113502	199-51-6399.02-999-199078	DEPARTMENT SUPPLIES	119.76	N
			210138	2531539	199-53-6398.00-999-199000	TECH SUPPLIES	127.70	N
			210138	1113587	199-53-6398.00-999-199000	TECH SUPPLIES	334.34	N

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			210401	6281461	240-35-6399.00-999-199000	KITCHEN SUPPLIES	732.36	N
						<b>Totals for Check 094767</b>	<b>6,017.91</b>	
094768	09-10-2020	INSTITUTE FOR EDUCAT	210119	4988868	199-21-6291.00-999-199043	Distance Learning event	259.00	N
094769	09-10-2020	JACOB BRINEGAR	000153	09032020	169-36-6294.00-001-191000	FOOTBALL OFFICIAL	140.00	N
094770	09-10-2020	JACY PATRICK	000146	CN ACCT	240-00-5751.01-000-100000	CN ACCT REFUND	19.75	N
094771	09-10-2020	JEFFREY BURKE	000173	REIMB 0904	199-41-6411.00-701-199000	SAN MARCOS FB TRAVEL REIMB	299.33	N
094772	09-10-2020	JESSICA PIERCE	000144	CN ACCT	240-00-5751.00-000-100000	CN ACCT REFUND	20.00	N
094773	09-10-2020	JOHN GREEN	000157	09032020	169-36-6294.00-001-191000	VOLLEYBALL OFFICIAL	125.00	N
094774	09-10-2020	JOHNNY C ZOLMAN	210508	140920	199-41-6299.00-750-199000	SCHOOL FINANCE SVC AGREEM	1,200.00	N
094775	09-10-2020	KONA ICE KINGWOOD/A	000175	09092020	199-13-6497.00-101-199000	STAFF MEETING	225.00	N
094776	09-10-2020	LAKESHORE LEARNING	210407	4146620920	199-11-6399.92-101-111000	TEACHER OF THE YEAR	353.36	N
094777	09-10-2020	LONE STAR A/C	210385	LS1278	199-51-6248.77-999-199000	FIX ICE MACHINE AT HS	1,030.00	N
			210561	LS1310	199-51-6629.00-999-199000	FIXING A/C PROBLEMS @ ADMIN	7,975.00	N
			000164	LS1312	240-35-6249.00-101-199000	VEG FREEZER FREON	210.00	N
			210456	LS1313	240-35-6249.00-102-199000	KITCHEN EQUIPMENT	8,340.00	N
						<b>Totals for Check 094777</b>	<b>17,555.00</b>	
094778	09-10-2020	MANDY STEWART	000145	CN ACCT	240-00-5751.00-000-100000	CN ACCT REFUND	31.25	N
094779	09-10-2020	MARK'S PLUMBING PAR	210060	INV001896403	199-51-6319.00-999-199000	MISCELLANEOUS PLUMING SUPP	372.16	N
094780	09-10-2020	MARTIN CHEVROLET BU	210116	85163	199-34-6319.00-999-199000	PO Created by Req: 003586	341.26	N
			210116	85170	199-34-6319.00-999-199000	PO Created by Req: 003586	13.08	N
						<b>Totals for Check 094780</b>	<b>354.34</b>	
094781	09-10-2020	MCCOY CORPORATION	210067	9873371	199-51-6319.00-999-199000	MISC REPAIR SUPPLIES	162.52	N
			210067	9873558	199-51-6319.00-999-199000	MISC REPAIR SUPPLIES	15.54	N
						<b>Totals for Check 094781</b>	<b>178.06</b>	
094782	09-10-2020	MIND RESEARCH INSTIT	210459	1242225	199-11-6397.00-105-111000	ST Math	5,000.00	N
			210415	1242197	199-11-6399.00-102-111000	ST MATH	1,250.00	N
			210415	1242197	199-11-6399.00-102-125000	ST MATH	1,250.00	N
			210452	1242191	199-11-6399.00-999-136043	LICENSE FOR ENTIRE SCHOOL SI	20,000.00	N
			210415	1242197	199-11-6399.53-102-111000	ST MATH	1,250.00	N
			210415	1242197	199-11-6399.53-102-130000	ST MATH	1,250.00	N
						<b>Totals for Check 094782</b>	<b>30,000.00</b>	
094783	09-10-2020	MORRISON SUPPLY CO	210061	S109111253.001	199-51-6319.00-999-199000	MISCELLANEOUS PLUMING SUPP	110.70	N
			210061	S109070902.001	199-51-6319.00-999-199000	MISCELLANEOUS PLUMING SUPP	294.28	N
			210061	S109118141.001	199-51-6319.00-999-199000	MISCELLANEOUS PLUMING SUPP	37.86	N
			210061	S109070902.002	199-51-6319.00-999-199000	MISCELLANEOUS PLUMING SUPP	60.00	N
						<b>Totals for Check 094783</b>	<b>502.84</b>	
094784	09-10-2020	NASCO	210127	903164	199-11-6399.59-105-111000	SCIENCE	35.00	N
			210127	899524	199-11-6399.59-105-111000	SCIENCE	37.83	N
			210127	899525	199-11-6399.59-105-111000	SCIENCE	1,830.75	N
						<b>Totals for Check 094784</b>	<b>1,903.58</b>	

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094785	09-10-2020	NAVASOTA ISD	000170	XC GIRLS	169-36-6499.19-001-191000	XC ENTRY FEE GIRLS	80.00	N
			000170	XC BOYS	169-36-6499.19-001-191000	XC ENTRY FEE BOYS	80.00	N
<b>Totals for Check 094785</b>							<b>160.00</b>	
094786	09-10-2020	Neuhaus Education	210245	20986	410-11-6321.00-999-111000	ELAR Instruction	480.00	N
094787	09-10-2020	O'REILY AUTOMOTIVE S	210108	0439-493715	199-34-6319.00-999-199000	PO Created by Req: 003578	175.46	N
			210108	0439-495622	199-34-6319.00-999-199000	PO Created by Req: 003578	85.70	N
			210108	0439-498858	199-34-6319.00-999-199000	PO Created by Req: 003578	5.21	N
			210108	0439-499733	199-34-6319.00-999-199000	PO Created by Req: 003578	79.94	N
			210108	0439-102766	199-34-6319.00-999-199000	PO Created by Req: 003578	87.92	N
			210108	0439-105071	199-34-6319.00-999-199000	PO Created by Req: 003578	6.43	N
			210108	0439-105529	199-34-6319.00-999-199000	PO Created by Req: 003578	17.98	N
<b>Totals for Check 094787</b>							<b>458.64</b>	
094788	09-10-2020	PACIFIC YARDHOUSE	210319	08142020	199-11-6497.00-104-111000	PD TEAM BUILDING	620.00	N
094789	09-10-2020	PAPERCUT SOFTWARE I	210284	224497	199-11-6397.00-999-111053	PRINT FM C/BK SOFTWARE	910.00	N
094790	09-10-2020	PETER BARBUSIN	000152	09032020	169-36-6294.00-001-191000	FOOTBALL OFFICIAL	85.00	N
094791	09-10-2020	POSITIVE PROMOTIONS	210202	06589267	199-23-6399.00-105-199000	Birthday and Promotional	720.07	N
094792	09-10-2020	PPG ARCHITECTURAL FI	210063	961303070981	199-51-6319.00-999-199000	PAINT	60.00	N
094793	09-10-2020	RACHEL JOHNSON	000147	CN ACCT	240-00-5751.01-000-100000	CN ACCT REFUND	72.25	N
094794	09-10-2020	REGION 4 ESC	000172	9211001891	199-41-6239.00-750-199041	HRSA MEMBERSHIP 20-21	1,575.00	N
094795	09-10-2020	RIVER OAKS ACADEMY	210529	4062	224-11-6299.00-999-123000	Off Campus Student Placement	1,375.00	N
094796	09-10-2020	SAM HOUSTON STATE U	000177	COLIN	199-52-6411.00-999-199000	NEW CHIEF CLASS REGISTRATIO	100.00	N
094797	09-10-2020	SKELTON BUSINESS EQ	000159	432925	169-36-6269.00-001-191000	ATHLETICS	291.52	N
			000159	432925	199-11-6269.00-001-111000	SHS	1,283.39	N
			000159	432925	199-11-6269.00-001-111039	ECHS	284.89	N
			000159	432925	199-11-6269.00-001-122000	CATE	72.88	N
			000159	432925	199-11-6269.00-041-111000	SJH	781.38	N
			000159	432925	199-11-6269.00-101-111000	PCE	463.33	N
			000159	432925	199-11-6269.00-102-111000	GLE	463.33	N
			000159	432925	199-11-6269.00-104-111000	PWE	463.33	N
			000159	432925	199-11-6269.00-999-111000	ISS FRONT	174.25	N
			000159	432925	199-21-6269.00-999-123023	ISS SPED	241.70	N
			000159	432925	199-23-6269.00-001-199000	SHS FRONT	409.56	N
			000159	432925	199-23-6269.00-041-199000	SJH FRONT	241.70	N
			000159	432925	199-23-6269.00-101-199000	PCE FRONT	241.70	N
			000159	432925	199-23-6269.00-102-199000	GLE FRONT	241.70	N
			000159	432925	199-23-6269.00-104-199000	PWE FRONT	241.70	N
			000159	432925	199-31-6269.00-001-199000	SHS COUNSELOR	167.86	N
			000159	432925	199-34-6269.00-999-199000	TRANSPORTATION	241.70	N
			000159	432925	199-41-6269.00-750-199000	ADMIN	415.96	N
			000159	432925	199-51-6269.00-999-199000	MAINT	110.99	N
			000159	432925	199-51-6269.00-999-199025	WAREHOUSE	72.88	N

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			000159	432925	199-52-6269.00-999-199000	POLICE	72.88	N
			000159	432925	199-53-6269.00-999-199000	TECHNOLOGY	72.88	N
			000159	432925	240-35-6269.00-999-199000	FOOD SERVICE	110.99	N
<b>Totals for Check 094797</b>							<b>7,162.50</b>	
094798	09-10-2020	SMARTDEPLOY	210570	INV13730	199-11-6397.00-999-111053	RE-IMAGING COMPUTERS	4,000.00	N
094799	09-10-2020	SOUTHERN TIRE MART	000158	4500193543	199-34-6319.00-999-199000	tires	110.00	N
094800	09-10-2020	STUDIES WEEKLY, INC	210380	354496	199-11-6399.00-101-111000	SOCIAL STUDIES MATERIAL	596.25	N
094801	09-10-2020	SUNSET FIRE & SECURI	210552	017514	199-51-6249.00-999-199000	MISCELLANEOUS SERVICE CALL	120.50	N
094802	09-10-2020	T & R MECHANICAL, INC.	000140	B20-0557	199-51-6248.77-999-199000	B20-0557 A-13 COMPRESSOR	1,984.00	N
094803	09-10-2020	TASB	000171	586404	199-41-6299.00-750-199041	RENEWAL FEE HR SERVICES	1,800.00	N
094804	09-10-2020	TDINDUSTRIES, INC	210198	0001571212	199-51-6248.77-999-199000	HVAC REPAIRS AT GLE LIBRARY	22,167.00	N
094805	09-10-2020	TECHNICAL AIR BALANC	210274	20004B-01	699-81-6629.00-999-199071	TEST AND BALANCE SERVICES	4,800.00	N
094806	09-10-2020	TERESA HENRY	000156	09032020	169-36-6294.00-001-191000	VOLLEYBALL OFFICIAL	125.00	N
094807	09-10-2020	TEXAS ACADEMIC DECA	000174	TAD21-1175	199-36-6499.37-001-199000	SMALL SCHOOL COMP REG FEE	1,300.00	N
094808	09-10-2020	TEXAS COUNSELING AS	000176	SEE ATTACHED	199-31-6495.00-001-199000	ANNUAL MEMBERSHIPS HS	680.00	N
			000176	SEE ATTACHED	199-31-6495.00-041-199000	ANNUAL MEMBERSHIPS JH	345.00	N
<b>Totals for Check 094808</b>							<b>1,025.00</b>	
094809	09-10-2020	TEXAS COUNSELING AS	000176	KATHERINE	199-31-6411.00-041-199000	CONFERENCE REGISTRATION	340.00	N
094810	09-10-2020	THE FLIPPEN GROUP LL	210451	61599	410-11-6321.00-999-111000	Leadworthy	852.50	N
094811	09-10-2020	TOTAL GRAPHIC	210534	977	199-34-6399.00-999-199000	Department Shirts	890.00	N
094812	09-10-2020	TOTE UNLIMITED	210527	111527	199-36-6495.29-001-199000	MARCHING BAND SHOES	1,304.61	N
094813	09-10-2020	TOUCHPOINT INDUSTRI	210265	162313	699-81-6629.97-999-199071	TIME CLOCKS FOR TLE	5,850.00	N
094814	09-10-2020	UT AUSTIN COLLEGE OF	000167	11/4 JOB FAIR	199-41-6411.00-750-199041	UT JOB FAIR	50.00	N
094815	09-10-2020	VAR TECHNOLOGY FINA	210577	10977272	199-53-6299.00-999-199000	CONTENT FILTER	17,534.51	N
094816	09-10-2020	WRIGHT EXPRESS FINA	210004	67030377	199-34-6311.00-999-199000	Fuel	417.73	N
	09-11-2020	WRIGHT EXPRESS FINA	210004	67030377	199-34-6311.00-999-199000	REISSUE - WRONG AMT.	-417.73	N
<b>Totals for Check 094816</b>							<b>.00</b>	
094817	09-10-2020	YELLOWSTONE LANDSC	210017	NH 148060	199-51-6299.79-999-199000	LANDSCAPING SERVICES	4,019.31	N
094818	09-10-2020	YU,SOUTH & ASSOCIAT	210194	7241	199-41-6211.00-701-125000	IMMIGRATION	8,109.00	N
094819	09-11-2020	DUROTECH, INC.	000180	APP. 3 20631-03	199-81-6629.00-001-199081	HS, CATE & AG ADDITIONS	870,495.13	N
094820	09-17-2020	ADVANCED GRAPHICS	210528	71996	199-11-6399.00-001-111000	STUDENT ID BADGES	882.00	N
094821	09-17-2020	AMAZON CAPITAL	210411	08/25-09/11	199-00-1312.00-000-100000	WHSE/DISTRICT	3,313.03	N
094822	09-17-2020	AMS OF HOUSTON, LLC	210566	1187568	199-51-6248.77-999-199000	DIAGNOSE CHILLER PROBLEMS	170.00	N
094823	09-17-2020	BALFOUR COMPANY - B	210345	1039	199-11-6399.93-041-111000	COVID MASK FOR STAFF	300.00	N
094824	09-17-2020	BARNES & NOBLE EDUC	210383	858184	199-11-6321.00-001-111039	SPCH 1318 codes	599.90	N
			210362	858184	199-11-6321.00-001-111039	MATH 1324 books	542.80	N
			210335	858184	199-11-6321.00-001-111039	CHEM subscription	239.98	N

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			210332	858184	199-11-6321.00-001-111039	Txtbk order	1,536.30	N
			210405	858184	199-11-6321.00-001-111039	Book/card	71.45	N
			210447	858184	199-11-6321.00-001-111039	Lab kit & code cards	679.80	N
			210255	858184	199-11-6321.00-001-111039	Fall 2020 txtbk	9,098.55	N
						<b>Totals for Check 094824</b>	<b>12,768.78</b>	
094825	09-17-2020	BILLY GOFFNEY	000197	09042020	169-36-6294.00-001-191000	VOLLEYBALL OFFICIAL	200.00	N
094826	09-17-2020	BILLY MOORE	000200	09112020	169-36-6294.00-001-191000	FOOTBALL OFFICIAL	60.00	N
094827	09-17-2020	BILLY ROSS JR.	000193	09112020	169-36-6294.00-001-191000	VOLLEYBALL OFFICIAL	155.00	N
094828	09-17-2020	BOBBY BRUCE	000198	09112020	169-36-6294.00-001-191000	FOOTBALL OFFICIAL	70.00	N
094829	09-17-2020	BORDEN DAIRY OF TEX	000189	421726537	240-35-6341.00-001-199000	MILK DELIVERY	43.03	N
			000189	421726537	240-35-6341.00-001-199021	MILK DELIVERY	28.67	N
			000189	421726538	240-35-6341.00-041-199000	MILK DELIVERY	236.66	N
			000189	421997822	240-35-6341.00-041-199000	MILK DELIVERY	215.22	N
			000189	421726538	240-35-6341.00-041-199021	MILK DELIVERY	146.38	N
			000189	421997822	240-35-6341.00-041-199021	MILK DELIVERY	71.73	N
			000189	421726535	240-35-6341.00-101-199000	MILK DELIVERY	288.32	N
			000189	421997824	240-35-6341.00-101-199000	MILK DELIVERY	310.22	N
			000189	421726535	240-35-6341.00-101-199021	MILK DELIVERY	144.15	N
			000189	421997824	240-35-6341.00-101-199021	MILK DELIVERY	156.00	N
			000189	421726534	240-35-6341.00-102-199000	MILK DELIVERY	28.58	N
			000189	421997825	240-35-6341.00-102-199000	MILK DELIVERY	112.85	N
			000189	421726534	240-35-6341.00-102-199021	MILK DELIVERY	28.60	N
			000189	421997825	240-35-6341.00-102-199021	MILK DELIVERY	78.75	N
			000189	421726539	240-35-6341.00-104-199000	MILK DELIVERY	129.11	N
			000189	421726539	240-35-6341.00-104-199021	MILK DELIVERY	129.10	N
			000189	421726536	240-35-6341.00-105-199000	MILK DELIVERY	222.17	N
			000189	421997823	240-35-6341.00-105-199000	MILK DELIVERY	229.36	N
			000189	421726536	240-35-6341.00-105-199021	MILK DELIVERY	222.18	N
			000189	421997823	240-35-6341.00-105-199021	MILK DELIVERY	285.61	N
						<b>Totals for Check 094829</b>	<b>3,106.69</b>	
094830	09-17-2020	BURMAX COMPANY	210542	999566-00	199-11-6399.87-001-122000	COSMETOLOGY SUPPLIES	1,009.81	N
094831	09-17-2020	BUTLER BUSINESS PRO	210506	92497-0	199-00-1312.00-000-100000	WHSE/DISTRICT	1,001.40	N
094832	09-17-2020	CHRIS LINTELMAN	000206	09112020	169-36-6294.00-001-191000	FOOTBALL OFFICIAL	120.00	N
094833	09-17-2020	CHRISTI ANN TURNER	210454	SPL07300801	199-11-6299.00-999-136043	SYLLABUS FOR 2020-2021	1,000.00	N
094834	09-17-2020	CHRISTINA BARRENTIN	000214	CN ACCT	240-00-5751.00-000-100000	CN ACCT REFUND	20.00	N
094835	09-17-2020	CINTAS CORPORATION	210041	4061016909	199-51-6299.00-999-199000	MAINTENANCE UNIFORMS	28.01	N
094836	09-17-2020	CITIBANK	210460	FOOTBALL	169-36-6399.10-001-191000	BEST BUY	1,918.96	N
			210461	FOOTBALL	169-36-6399.10-001-191000	BEST BUY	849.98	N
			210619	VOLLEYBALL	169-36-6399.15-001-191000	VB WATER BOTTLES	119.36	N
			210460	BASEBALL	169-36-6399.16-001-191000	BEST BUY	359.99	N
			210410	VOLLEYBALL	169-36-6412.00-001-191000	VOLLEYBALL MEAL	114.44	N

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			210369		199-11-6299.00-001-122000	EDU AID CERTIFICATION	17.00	N
			210137		199-11-6398.00-999-111053	COMPUTER & LAPTOP SUPPLIES	3,959.09	N
					199-13-6411.00-101-199000	TAXES	-29.91	N
			210295		199-13-6497.00-041-199000	IN SERVICE LUNCH MEETING	500.40	N
			210293		199-13-6497.00-102-199000	STAFF DEVELOPMENT MEETING	219.98	N
			210470		199-31-6399.00-001-199000	GOOGLE VOICE	6.56	N
			210007		199-34-6499.00-999-199000	Vehicle Registration	104.20	N
			000213		199-41-6399.00-750-199000	SUPPLY	39.99	N
			000213		199-41-6411.00-750-199041	PERSONNEL CONF HOTEL	1,179.60	N
			210409		199-41-6495.00-750-199000	NOTARY FEE FOR LEEANN	246.68	N
			210390		199-41-6499.00-701-199000	ZOOM VIRTUAL MEETINGS	42.00	N
						<b>Totals for Check 094836</b>	<b>9,648.32</b>	
094837	09-17-2020	CITY GLASS & HOME CE	210473	73016	199-51-6319.00-999-199000	PLEXIGLASS	950.40	N
			000188	72948	199-51-6629.00-999-199000	TINTED GLASS FOR PD OFFICE	340.00	N
						<b>Totals for Check 094837</b>	<b>1,290.40</b>	
094838	09-17-2020	CITY OF SPLENDORA	202260	08017201262000	199-51-6259.73-999-199000	DISTRICT GAS	7.50	N
094839	09-17-2020	CITY OF SPLENDORA-W	202261	08016104451500	168-51-6259.70-999-199000	DISTRICT WATER	44.93	N
			202261	08016104460500	199-51-6259.70-999-199000	DISTRICT WATER	678.59	N
			202261	08016104452000	199-51-6259.70-999-199000	DISTRICT WATER	161.89	N
			202261	08016104451550	199-51-6259.70-999-199000	DISTRICT WATER	136.68	N
			202261	08016104451000	199-51-6259.70-999-199000	DISTRICT WATER	172.36	N
						<b>Totals for Check 094839</b>	<b>1,194.45</b>	
094840	09-17-2020	CLAIMS ADMINISTRATIV	000216	59023	199-34-6143.00-999-199099	CAS ANNUAL SERVICE FEE	600.00	N
094841	09-17-2020	CONROE WELDING SUP	210537	PS463735	199-11-6399.65-001-122000	MIG WIRE, GRINDING WHEELS	1,470.40	N
094842	09-17-2020	CROWN EQUIPMENT CO	210565	135374364	199-51-6249.49-999-199025	FORKLIFT PM/SVC CALL	300.00	N
			210565	135374753	199-51-6249.49-999-199025	FORKLIFT PM/SVC CALL	118.00	N
			210564	135375604	199-51-6249.49-999-199025	FORKLIFT REPAIR 20-21	1,059.95	N
						<b>Totals for Check 094842</b>	<b>1,477.95</b>	
094843	09-17-2020	CHARLES DALE MCDANI	000195	09112020	169-36-6294.00-001-191000	VOLLEYBALL OFFICIAL	140.00	N
094844	09-17-2020	DANIEL LUSZCZ	000203	09112020	169-36-6294.00-001-191000	FOOTBALL OFFICIAL	120.00	N
094845	09-17-2020	DARREL STOREY	000199	09112020	169-36-6294.00-001-191000	FOOTBALL OFFICIAL	60.00	N
094846	09-17-2020	DAVID MENAUGH	000191	09142020	169-36-6294.00-001-191000	VOLLEYBALL OFFICIAL	125.00	N
094847	09-17-2020	DOUG GREEN	000210	09112020	169-36-6294.00-001-191000	FOOTBALL OFFICIAL	140.00	N
094848	09-17-2020	DUKE'S EQUIPMENT SE	000181	45310	240-35-6249.00-104-199000	BOOSTER HEATER REPAIR	435.49	N
			000186	45021	240-35-6249.00-104-199000	WARMER REPAIR	418.39	N
						<b>Totals for Check 094848</b>	<b>853.88</b>	
094849	09-17-2020	DXI INDUSTRIES INC.	210018	DE05007099-20	199-51-6259.74-999-199000	CHLORINE CYLINDERS	90.00	N
094850	09-17-2020	EAST MONGOMERY CO.	210435	30550920035200	199-51-6259.70-999-199000	WATER/SEWER - TLE	3,920.15	N
			210435	30550092003510	199-51-6259.70-999-199000	WATER/SEWER - TLE	119.96	N
						<b>Totals for Check 094850</b>	<b>4,040.11</b>	

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094851	09-17-2020	ECS LEARNING SYSTEM	210520	501606	211-11-6399.00-101-130000	STAAR WRITING	243.43	N
094852	09-17-2020	EDUCATION	000219	10831	199-31-6299.90-999-199000	TESTHOUSND TRAINING 19/20	2,500.00	N
094853	09-17-2020	EMR ELEVATOR, INC.	210472	89202	199-51-6249.00-999-199000	SHS ELEVATOR REPAIR CONTRA	5,174.40	N
094854	09-17-2020	ENERTEX NB LLC	210408	400650	199-51-6259.73-999-199000	GAS - TLE	440.92	N
094855	09-17-2020	EXAMITY INC	210595	SPLE820	199-31-6339.39-001-199039	Proctoring Accuplacer	47.50	N
094856	09-17-2020	FASTENAL	210110	TXCLV84633	199-34-6319.00-999-199000	PO Created by Req: 003580	420.67	N
			210110	TXCLV84670	199-34-6319.00-999-199000	PO Created by Req: 003580	143.77	N
			210226	TXCLV84414	199-51-6399.00-999-199078	Public Supplies	1,911.00	N
<b>Totals for Check 094856</b>							<b>2,475.44</b>	
094857	09-17-2020	FOLLETT SCHOOL SOLU	210449	2520213A	410-11-6321.00-999-111000	Replacement 6th grade books	2,322.00	N
094858	09-17-2020	ACCO BRANDS USA LLC	210147	4713895294	699-81-6629.97-999-199071	2020 TLE/BOND	2,399.00	N
094859	09-17-2020	GETPOMS.COM	210497	9182	199-36-6399.21-001-199000	STREAMERS	385.50	N
094860	09-17-2020	GTT GENERAL CONTRA	000184	APP. 4	199-81-6629.00-101-199085	PCE RENOVATIONS	110,014.27	N
			000184	APP. 3	199-81-6629.00-101-199085	PCE RENOVATIONS	158,351.57	N
			000184	APP. 4	199-81-6629.00-102-199085	GLE RENOVATIONS	10,873.47	N
			000184	APP. 3	199-81-6629.00-102-199085	GLE RENOVATIONS	39,294.07	N
<b>Totals for Check 094860</b>							<b>318,533.38</b>	
094861	09-17-2020	HARDIE'S FRUIT & VEGE	000185	04528563	240-35-6341.00-001-199000	PRODUCE DELIVERY	82.74	N
			000185	04532197	240-35-6341.00-041-199000	PRODUCE DELIVERY	76.62	N
			000185	04528560	240-35-6341.00-101-199000	PRODUCE DELIVERY	50.00	N
			000185	04528565	240-35-6341.00-105-199000	PRODUCE DELIVERY	50.00	N
			000185	04528565	240-35-6341.00-105-199021	PRODUCE DELIVERY	50.00	N
<b>Totals for Check 094861</b>							<b>309.36</b>	
094862	09-17-2020	HEGGERTY PHONEMIC	210571	64327	199-11-6399.00-102-111000	PRE-K CURRICULUM	92.79	N
			210571	64327	199-11-6399.00-102-125000	PRE-K CURRICULUM	79.99	N
<b>Totals for Check 094862</b>							<b>172.78</b>	
094863	09-17-2020	HIGH POINT	210516	176384	199-51-6399.02-999-199078	DEPARTMENT SUPPLIES	127.20	N
			210516	176437	199-51-6399.02-999-199078	DEPARTMENT SUPPLIES	78.00	N
			000182	175856-1	240-35-6342.00-999-199000	CHEMICAL DELIVERY	189.78	N
			000182	175856-1	240-35-6399.00-999-199000	KITCHEN SUPPLIES	59.34	N
<b>Totals for Check 094863</b>							<b>454.32</b>	
094864	09-17-2020	ISI COMMERCIAL REFRI	210375	3580538	240-35-6249.00-999-199000	Maint/repair	8,128.75	N
094865	09-17-2020	JASON'S DELI	210583	20090906906001	199-41-6497.00-701-199000	DLT MEETING 9-10-20	182.44	N
094866	09-17-2020	JENNIFER KRUEGER	000194	09112020	169-36-6294.00-001-191000	VOLLEYBALL OFFICIAL	140.00	N
094867	09-17-2020	JUSTIN BUCHLER	000201	09112020	169-36-6294.00-001-191000	FOOTBALL OFFICIAL	60.00	N
094868	09-17-2020	KAREN FOWLER	000190	09142020	169-36-6294.00-001-191000	VOLLEYBALL OFFICIAL	125.00	N
094869	09-17-2020	KEITH MURCHISON	000204	09112020	169-36-6294.00-001-191000	FOOTBALL OFFICIAL	120.00	N
094870	09-17-2020	KEVIN BURKES	000209	09112020	169-36-6294.00-001-191000	FOOTBALL OFFICIAL	120.00	N

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094871	09-17-2020	KEVIN LYNCH	000221	09152020	199-41-6411.00-750-199000	PASA UPDATE MEETING TRAVEL	94.42	N
094872	09-17-2020	KURZ AND COMPANY	000183	011102520005	240-35-6341.00-105-199000	BREAD DELIVERY	29.80	N
094873	09-17-2020	LABATT FOOD SERVICE	000187	09011370	240-35-6341.00-001-199000	FOOD DELIVERY	176.05	N
			000187	09011371	240-35-6341.00-001-199000	FOOD DELIVERY	1,407.11	N
			000187	09011372	240-35-6341.00-041-199000	FOOD DELIVERY	506.52	N
			000187	09012691	240-35-6341.00-041-199000	FOOD DELIVERY	974.94	N
			000187	09011372	240-35-6341.00-041-199021	FOOD DELIVERY	420.52	N
			000187	09012691	240-35-6341.00-041-199021	FOOD DELIVERY	141.40	N
			000187	09011369	240-35-6341.00-101-199000	FOOD DELIVERY	241.39	N
			000187	09011369	240-35-6341.00-101-199021	FOOD DELIVERY	234.89	N
			000187	09011373	240-35-6341.00-104-199000	FOOD DELIVERY	26.10	N
			000187	09011373	240-35-6341.00-104-199021	FOOD DELIVERY	51.20	N
			000187	09011367	240-35-6341.00-105-199000	FOOD DELIVERY	558.16	N
			000187	09011367	240-35-6341.00-105-199021	FOOD DELIVERY	80.05	N
			000187	09011370	240-35-6342.00-001-199000	NONFOOD DELIVERY	59.43	N
			000187	09011371	240-35-6342.00-001-199000	NONFOOD DELIVERY	13.78	N
			000187	09011370	240-35-6342.00-001-199021	NONFOOD DELIVERY	59.43	N
			000187	09011371	240-35-6342.00-001-199021	NONFOOD DELIVERY	13.78	N
			000187	09011372	240-35-6342.00-041-199000	NONFOOD DELIVERY	41.50	N
			000187	09011372	240-35-6342.00-041-199021	NONFOOD DELIVERY	13.83	N
			000187	09011369	240-35-6342.00-101-199021	NONFOOD DELIVERY	45.24	N
			000187	09011373	240-35-6342.00-104-199000	NONFOOD DELIVERY	148.82	N
			000187	09011373	240-35-6342.00-104-199021	NONFOOD DELIVERY	148.82	N
			000187	09011367	240-35-6342.00-105-199000	NONFOOD DELIVERY	75.20	N
			000187	09011367	240-35-6342.00-105-199021	NONFOOD DELIVERY	75.19	N
<b>Totals for Check 094873</b>							<b>5,513.35</b>	
094874	09-17-2020	LAW ENFORCEMENT SY	000220	211410	199-52-6399.00-999-199000	WARNING TICKETS	104.00	N
094875	09-17-2020	LONE STAR A/C	210553	LS1318	199-51-6248.77-999-199000	REPAIRS ON ICE MACHINE	330.00	N
094876	09-17-2020	LONESTAR LEARNING	210522	57419	211-11-6399.00-101-130000	LONESTARLEARNING	334.97	N
094877	09-17-2020	MARCUS PRIMER	000212	09112020	169-36-6294.00-001-191000	FOOTBALL OFFICIAL	140.00	N
094878	09-17-2020	MARK WALKER	000211	09112020	169-36-6294.00-001-191000	FOOTBALL OFFICIAL	140.00	N
094879	09-17-2020	MEAGAN TORRES	000215	CN ACCT	240-00-5751.00-000-100000	CN ACCT REFUND	6.01	N
094880	09-17-2020	ONARE' BROWN	000205	09112020	169-36-6294.00-001-191000	FOOTBALL OFFICIAL	120.00	N
094881	09-17-2020	NCS PEARSON, INC.	210142	ACCT 555650	199-11-6399.55-105-130000	Reading Supplies 2021	4,977.00	N
			210142	ACCT 555650	199-11-6399.93-105-111000	Reading Supplies 2021	204.04	N
<b>Totals for Check 094881</b>							<b>5,181.04</b>	
094882	09-17-2020	PINNACLE MEDICAL MA	210003	84967	199-34-6218.00-999-199000	Physical and Drug Testing	60.00	N
094883	09-17-2020	PS LIGHTWAVE, INC.	210164	Rc00069339	199-11-6299.00-999-111053	HIGH SPEED INTERNET	3,000.00	N
094884	09-17-2020	PURIFY	210078	141295676454	199-51-6259.74-999-199000	WWTP CHEMICALS	600.00	N
			210078	141295676954	199-51-6259.74-999-199000	WWTP CHEMICALS	292.50	N
<b>Totals for Check 094884</b>							<b>892.50</b>	

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094885	09-17-2020	QUILL CORP.	210546	10175650	199-00-1312.00-000-100000	WHSE/DISTRICT	53.98	N
			210546	10182284	199-00-1312.00-000-100000	WHSE/DISTRICT	26.99	N
			210439	9956948	199-00-1312.00-000-100000	WHSE/DISTRICT	94.99	N
			210439	9718977	199-00-1312.00-000-100000	WHSE/DISTRICT	83.59	N
			210512	10231640	199-00-1312.00-000-100000	WHSE/DISTRICT	297.00	N
			210512	10094348	199-00-1312.00-000-100000	WHSE/DISTRICT	584.30	N
			210587	10317163	199-00-1312.00-000-100000	WHSE/DISTRICT	249.16	N
			210578	10345355	199-00-1312.00-000-100000	WHSE/DISTRICT	416.69	N
			210466	10242495	199-00-1312.00-000-100000	WHSE/DISTRICT	21.33	N
			210466	9811940	199-00-1312.00-000-100000	WHSE/DISTRICT	1,354.22	N
			210466	9822653	199-00-1312.00-000-100000	WHSE/DISTRICT	1,573.95	N
				10242495	199-00-1312.00-000-100000		-13.32	N
				9956948	199-00-1312.00-000-100000		-11.40	N
				9811940	199-00-1312.00-000-100000		-565.23	N
				9822653	199-00-1312.00-000-100000		-558.70	N
<b>Totals for Check 094885</b>							<b>3,607.55</b>	
094886	09-17-2020	ALLIED WASTE SERVICE	210148	0853006054104	199-51-6259.75-999-199000	20-21 DISTRICT DUMPSTERS	4,726.35	N
094887	09-17-2020	RODNEY EVANS	000208	09112020	169-36-6294.00-001-191000	FOOTBALL OFFICIAL	120.00	N
094888	09-17-2020	SHERWIN WILLIAMS	210064	4587-6	199-51-6319.00-999-199000	PAINT	159.89	N
094889	09-17-2020	SHOES FOR CREWS	210298	42033408	240-35-6395.00-999-199000	UNIFORMS	139.88	N
094890	09-17-2020	SKELTON BUSINESS EQ	210579	433344	199-00-1312.00-000-100000	WHSE/DISTRICT	632.50	N
094891	09-17-2020	STANTEC ARCHITECTU	000222	1696966	199-81-6629.00-001-199081	HS, CTE & AG ADDITIONS	18,511.52	N
			000222	1696962	699-81-6629.00-999-199071	NEW ELEMENTARY	24,333.02	N
			000222	1696963	699-81-6629.00-999-199072	CAFETERIA ADDITION	2,974.00	N
<b>Totals for Check 094891</b>							<b>45,818.54</b>	
094892	09-17-2020	STEVEN MOORSHEAD	000207	09112020	169-36-6294.00-001-191000	FOOTBALL OFFICIAL	120.00	N
094893	09-17-2020	STEVEN WOHLSCHLAE	000192	09112020	169-36-6294.00-001-191000	VOLLEYBALL OFFICIAL	155.00	N
			000196	09042020	169-36-6294.00-001-191000	VOLLEYBALL OFFICIAL	200.00	N
<b>Totals for Check 094893</b>							<b>355.00</b>	
094894	09-17-2020	SULLIVAN SUPPLY SOU	210356	PSI190605	199-11-6399.61-001-122000	ANIMAL SCIENCE SUPPLIES	499.94	N
094895	09-17-2020	SUNSET FIRE & SECURI	210552	017605	199-51-6249.00-999-199000	MISCELLANEOUS SERVICE CALL	246.50	N
			202269	017543	199-51-6299.00-999-199000	MONITORING SECURITY SYSTEM	1,090.70	N
			210471	017518	699-81-6629.00-999-199071	BURGLAR ALARM SYSTEM FOR T	9,727.45	N
<b>Totals for Check 094895</b>							<b>11,064.65</b>	
094896	09-17-2020	SWICEGOOD MUSIC CO	210323	R202358	199-11-6249.29-041-111000	BAND REPAIRS	85.00	N
			210323	R202407	199-11-6249.29-041-111000	BAND REPAIRS	85.00	N
			210323	R202403	199-11-6249.29-041-111000	BAND REPAIRS	75.00	N
			210323	R202442	199-11-6249.29-041-111000	BAND REPAIRS	50.00	N
			210323	R201938	199-11-6249.29-041-111000	BAND REPAIRS	95.00	N
			210323	R202328	199-11-6249.29-041-111000	BAND REPAIRS	115.00	N
			210323	R202450	199-11-6249.29-041-111000	BAND REPAIRS	65.00	N
			210323	R205568	199-11-6249.29-041-111000	BAND REPAIRS	125.00	N

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			210323	R202331	199-11-6249.29-041-111000	BAND REPAIRS	45.00	N
			210323	R202344	199-11-6249.29-041-111000	BAND REPAIRS	95.00	N
			210323	R202337	199-11-6249.29-041-111000	BAND REPAIRS	110.00	N
						<b>Totals for Check 094896</b>	<b>945.00</b>	
094897	09-17-2020	TASA	210563	133371	199-21-6495.00-999-199040	MEMBERSHIP BARNES	366.00	N
			210608	133517	199-41-6495.00-701-199000	FRSLN MEMBERSHIP 2020-2021	1,680.00	N
						<b>Totals for Check 094897</b>	<b>2,046.00</b>	
094898	09-17-2020	TASB	210090	587444	199-51-6299.77-999-199000	3 YR REINSPECTION	1,700.00	N
094899	09-17-2020	TASPA	000218	300006233	199-41-6495.00-750-199041	MEMBERSHIP KROEGER	110.00	N
094900	09-17-2020	TASSP	000217	57907	199-23-6495.00-041-199000	MEMBERSHIP BUFORD	255.00	N
094901	09-17-2020	TEXAS DEPT OF PUBLIC	202275	CR-198671	199-41-6299.00-750-199041	CRIMINAL HISTORIES	23.00	N
094902	09-17-2020	THATFORD BROWN	000202	09112020	169-36-6294.00-001-191000	FOOTBALL OFFICIAL	70.00	N
094903	09-17-2020	THE UNIVERSITY OF TE	210337	9773987	199-31-6339.00-041-199000	STUDENT TEST	25.00	N
094904	09-17-2020	THOMAS BUS GULF	210585	SIP-02532279	199-34-6319.00-999-199000	Parts	1,253.62	N
			210585	SIP-02532863	199-34-6319.00-999-199000	Parts	732.18	N
			210585	SIP-02533316	199-34-6319.00-999-199000	Parts	1,419.00	N
			210585	SIP-02533429	199-34-6319.00-999-199000	Parts	908.60	N
			210585	SIP-02533508	199-34-6319.00-999-199000	Parts	334.00	N
			210585	SIP-02533518	199-34-6319.00-999-199000	Parts	650.70	N
			210585	SIP-02533678	199-34-6319.00-999-199000	Parts	390.30	N
			210585	SIP-02533706	199-34-6319.00-999-199000	Parts	1,721.34	N
			210585	SIP-02533706	199-34-6319.00-999-199000	Parts	794.96	N
			210585	SIP-02533893	199-34-6319.00-999-199000	Parts	51.47	N
			210585	SIP-02533878	199-34-6319.00-999-199000	Parts	1,750.70	N
			210585	SIP-02533956	199-34-6319.00-999-199000	Parts	97.29	N
			210585	SIP-02534007	199-34-6319.00-999-199000	Parts	650.70	N
			210585	SIP-02534006	199-34-6319.00-999-199000	Parts	1,100.00	N
			210585	SIP-02534183	199-34-6319.00-999-199000	Parts	114.67	N
				SIP-02533720	199-34-6319.00-999-199000	Wrong Part	-122.13	N
				SIP-02532862	199-34-6319.00-999-199000	Wrong Part	-732.18	N
				SIP-02533148	199-34-6319.00-999-199000	Wrong Part	-330.24	N
				SIP-02534005	199-34-6319.00-999-199000	Wrong Part	-1,750.70	N
						<b>Totals for Check 094904</b>	<b>9,034.28</b>	
094905	09-17-2020	ULTIMATE DRILL BOOK,	210582	4019	199-36-6399.29-001-199000	UDB APP	1,000.00	N
094906	09-17-2020	USA DRINKING FOUNTAI	210574	49901	199-51-6629.00-999-199000	WATER FOUNTAIN FOR ADMIN	1,190.15	N
094907	09-17-2020	Whitener Enterprises	210611	100784	199-51-6319.00-999-199000	DIESEL FUEL FOR THE GENERAT	520.19	N
094908	09-17-2020	WRIGHT EXPRESS FINA	210004	67030377	199-34-6311.00-999-199000	Fuel	111.00	N
094909	09-24-2020	A TO Z SPECIALTIES	210366	25394	199-11-6399.00-104-111000	FACULTY SHIRTS	927.00	N
			000253	25479	199-41-6399.00-750-199042	CONVOCATION SHIRTS	80.00	N
						<b>Totals for Check 094909</b>	<b>1,007.00</b>	

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094910	09-24-2020	ACCELERATE LEARNIN	210278	48227	199-11-6397.00-041-130000	STEMSCOPES	3,570.00	N
094911	09-24-2020	AMAZON CAPITAL	210411	09/08-09/18	199-00-1312.00-000-100000	WHSE/DISTRICT	2,244.17	N
094912	09-24-2020	ANAHUAC ATHLETICS	000224	09/19 JH CC	169-36-6499.18-001-191000	JH CROSS COUNTRY 09/19	150.00	N
094913	09-24-2020	BARBERS HILL ISD	000225	10/08 BOYS	169-36-6499.25-001-191000	BOYS GOLF TOURN ENTRY	40.00	N
094914	09-24-2020	BORDEN DAIRY OF TEX	000244	422526714	240-35-6341.00-001-199000	MILK DELIVERY	200.88	N
			000244	422724011	240-35-6341.00-001-199000	MILK DELIVERY	308.40	N
			000244	422724011	240-35-6341.00-001-199021	MILK DELIVERY	353.39	N
			000244	422526712	240-35-6341.00-041-199000	MILK DELIVERY	283.08	N
			000244	422724012	240-35-6341.00-041-199000	MILK DELIVERY	97.00	N
			000244	422724012	240-35-6341.00-041-199021	MILK DELIVERY	32.33	N
			000244	422526701	240-35-6341.00-101-199000	MILK DELIVERY	202.92	N
			000244	422724015	240-35-6341.00-101-199000	MILK DELIVERY	114.96	N
			000244	422724015	240-35-6341.00-101-199021	MILK DELIVERY	159.36	N
			000244	422526699	240-35-6341.00-102-199000	MILK DELIVERY	258.06	N
			000244	422724016	240-35-6341.00-102-199000	MILK DELIVERY	51.42	N
			000244	422724016	240-35-6341.00-102-199021	MILK DELIVERY	91.07	N
			000244	422526708	240-35-6341.00-104-199000	MILK DELIVERY	331.80	N
			000244	422724013	240-35-6341.00-104-199000	MILK DELIVERY	93.22	N
			000244	422724013	240-35-6341.00-104-199021	MILK DELIVERY	160.72	N
			000244	422526716	240-35-6341.00-105-199000	MILK DELIVERY	215.55	N
			000244	422724014	240-35-6341.00-105-199000	MILK DELIVERY	186.44	N
			000244	422724014	240-35-6341.00-105-199021	MILK DELIVERY	253.93	N
<b>Totals for Check 094914</b>							<b>3,394.53</b>	
094915	09-24-2020	CASCO AUTO PARTS #2	210074	9151-228052	199-51-6319.00-999-199000	MISC REPAIR SUPPLIES	13.98	N
094916	09-24-2020	CDW GOVERNMENT	210355	1280957	199-11-6398.00-102-111000	ELMOS FOR CLASSROOM	859.20	N
094917	09-24-2020	CHARLES LOVING	000235	09182020	169-36-6294.00-001-191000	VOLLEYBALL OFFICIAL	200.00	N
094918	09-24-2020	CLAY THOMAS	000233	09172020	169-36-6294.00-001-191000	FOOTBALL OFFICIAL	140.00	N
094919	09-24-2020	DANIELLE WILLIAMS	000230	09142020	169-36-6294.00-001-191000	VOLLEYBALL OFFICIAL	125.00	N
094920	09-24-2020	DE LAGE LANDEN FINAN	000236	69542162	169-36-6269.00-001-191000	ATHLETICS	138.52	N
			000236	69542162	199-11-6269.00-001-111000	SHS	609.83	N
			000236	69542162	199-11-6269.00-001-111039	ECHS	135.37	N
			000236	69542162	199-11-6269.00-001-122000	CATE	34.68	N
			000236	69542162	199-11-6269.00-041-111000	SJH	371.29	N
			000236	69542162	199-11-6269.00-101-111000	PCE	220.16	N
			000236	69542162	199-11-6269.00-102-111000	GLE	220.16	N
			000236	69542162	199-11-6269.00-104-111000	PWE	220.16	N
			000236	69542178	199-11-6269.00-105-111000	TLE	233.04	N
			000236	69550172	199-11-6269.00-105-111000	TLE	1.08	N
			000236	69542162	199-11-6269.00-999-111000	ISS	82.80	N
			000236	69542162	199-21-6269.00-999-123023	ISS SPED	114.85	N
			000236	69542162	199-23-6269.00-001-199000	SHS FRONT	194.61	N
			000236	69542162	199-23-6269.00-041-199000	SJH FRONT	114.85	N

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			000236	69542162	199-23-6269.00-101-199000	PCE FRONT	114.85	N
			000236	69542162	199-23-6269.00-102-199000	GLE FRONT	114.85	N
			000236	69542162	199-23-6269.00-104-199000	PWE FRONT	114.85	N
			000236	69542178	199-23-6269.00-105-199000	TLE FRONT	118.45	N
			000236	69542162	199-31-6269.00-001-199000	SHS COUNSELOR	79.76	N
			000236	69542162	199-34-6269.00-999-199000	TRANSPORTATION	114.85	N
			000236	69542162	199-41-6269.00-750-199000	ADMIN	197.65	N
			000236	69542162	199-51-6269.00-999-199000	MAINT	52.74	N
			000236	69542162	199-51-6269.00-999-199025	WAREHOUSE	34.63	N
			000236	69542162	199-52-6269.00-999-199000	POLICE	34.63	N
			000236	69542162	199-53-6269.00-999-199000	TECHNOLOGY	34.63	N
			000236	69542162	240-35-6269.00-999-199000	FOOD SERVICE	52.74	N
<b>Totals for Check 094920</b>							<b>3,756.03</b>	
094921	09-24-2020	DEPT. OF INFORMATION	202274	20081397N	199-51-6259.71-999-199000	LONG DISTANCE SERVICE	403.25	N
094922	09-24-2020	DOBIE HIGH SCHOOL	000228	10/29 BOYS	169-36-6499.25-001-191000	BOYS GOLF TOURN ENTRY	50.00	N
094923	09-24-2020	EAI EDUCATION	210480	INV1036535	199-11-6399.53-041-130000	MATH SUPPLIES	131.81	N
094924	09-24-2020	EDUCATOR'S DEPOT	210378	13155	199-00-1312.00-000-100000	WHSE/DISTRICT	299.78	N
094925	09-24-2020	ENTERGY	202263	275005092383	168-51-6259.72-999-199000	SKATING RINK ELECTRICITY	495.04	N
			202262	190005070087	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	879.82	N
			202262	350003217704	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	1,057.68	N
			202262	225005503161	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	2,745.08	N
			202262	145005876080	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	210.93	N
			202262	2021886490	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	11,058.88	N
			202262	220004536622	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	42.03	N
			202262	220004536621	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	499.63	N
			202262	290004671001	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	201.90	N
			202262	2021892767	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	128.66	N
			202262	2021892426	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	18,387.14	N
<b>Totals for Check 094925</b>							<b>35,706.79</b>	
094926	09-24-2020	EXPRESS BOOKSELLER	210545	11777	199-00-1312.00-000-100000	WHSE/DISTRICT	3,881.00	N
			210598	11782	199-00-1312.00-000-100000	WHSE/DISTRICT	292.50	N
<b>Totals for Check 094926</b>							<b>4,173.50</b>	
094927	09-24-2020	GBI INK	210080	13946	199-34-6319.00-999-199000	PO Created by Req: 003541	6,120.00	N
094928	09-24-2020	HARDIE'S FRUIT & VEGE	000243	04532866	240-35-6341.00-001-199000	PRODUCE DELIVERY	53.95	N
			000243	04536482	240-35-6341.00-041-199000	PRODUCE DELIVERY	80.29	N
			000243	04532865	240-35-6341.00-102-199000	PRODUCE DELIVERY	73.40	N
			000243	04532867	240-35-6341.00-105-199000	PRODUCE DELIVERY	233.95	N
			000243	04532867	240-35-6341.00-105-199021	PRODUCE DELIVERY	144.50	N
<b>Totals for Check 094928</b>							<b>586.09</b>	
094929	09-24-2020	HIGH POINT	210516	176488	199-51-6399.02-999-199078	DEPARTMENT SUPPLIES	2,103.99	N
			210516	176508	199-51-6399.02-999-199078	DEPARTMENT SUPPLIES	236.20	N
<b>Totals for Check 094929</b>							<b>2,340.19</b>	

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094930	09-24-2020	HIGH SIERRA EDUCATIO	210035	38585	199-51-6249.79-999-199000	M MARTIN - CEU PEST CONTROL	140.00	N
094931	09-24-2020	HOUSTON FOOD BANK	000223	XAO-020165-1	240-35-6341.00-999-199000	FOOD DELIVERY	3.98	N
094932	09-24-2020	HUDL	000249	INV00997694	169-36-6499.00-001-191000	ONLINE VIDEO COUT AND ASSIS	9,400.00	N
094933	09-24-2020	HUMBLE ISD ATHLETICS	000226	GOLF ENTRY	169-36-6499.25-001-191000	GOLF ENTRY	75.00	N
			000226	GOLF TOURN	169-36-6499.25-001-191000	GOLF TOURN ENTRY FEE	45.00	N
						<b>Totals for Check 094933</b>	<b>120.00</b>	
094934	09-24-2020	IMCAT	000245	2277	199-21-6495.00-999-199043	MEMBERSHIP RENEWAL	60.00	N
094935	09-24-2020	STRATEGIC EQUIPMENT	210304	3578746	240-35-6399.00-001-199000	KITCHEN EQUIPMENT	462.47	N
			210304	3578746	240-35-6639.00-001-199000	KITCHEN EQUIPMENT	547.39	N
			210304	3578746	240-35-6639.00-041-199000	KITCHEN EQUIPMENT	377.77	N
						<b>Totals for Check 094935</b>	<b>1,387.63</b>	
094936	09-24-2020	JASON'S DELI	210657	20092106907003	199-41-6497.00-702-199000	BOARD MEETING FOOD	127.42	N
094937	09-24-2020	K&R PROPANE	210099	023482	199-34-6311.00-999-199000	PO Created by Req: 003569	1,440.00	N
094938	09-24-2020	KURZ AND COMPANY	000241	011102590012	240-35-6341.00-001-199000	BREAD DELIVERY	134.47	N
			000241	011102590010	240-35-6341.00-101-199000	BREAD DELIVERY	72.52	N
			000241	011102590011	240-35-6341.00-102-199000	BREAD DELIVERY	72.52	N
			000241	011102590013	240-35-6341.00-104-199000	BREAD DELIVERY	72.52	N
			000241	011102590009	240-35-6341.00-105-199000	BREAD DELIVERY	72.52	N
						<b>Totals for Check 094938</b>	<b>424.55</b>	
094939	09-24-2020	LABATT FOOD SERVICE	000238	09088042	240-35-6341.00-001-199000	FOOD DELIVERY	3,311.93	N
			000240	09156026	240-35-6341.00-001-199000	FOOD DELIVERY	2,900.00	N
			000238	09088042	240-35-6341.00-001-199021	FOOD DELIVERY	532.32	N
			000240	09156026	240-35-6341.00-001-199021	FOOD DELIVERY	492.01	N
			000238	09088043	240-35-6341.00-041-199000	FOOD DELIVERY	2,546.02	N
			000240	09156027	240-35-6341.00-041-199000	FOOD DELIVERY	228.50	N
			000238	09088043	240-35-6341.00-041-199021	FOOD DELIVERY	136.98	N
			000238	09088039	240-35-6341.00-101-199000	FOOD DELIVERY	673.54	N
			000240	09156024	240-35-6341.00-101-199000	FOOD DELIVERY	574.13	N
			000238	09088039	240-35-6341.00-101-199021	FOOD DELIVERY	299.78	N
			000240	09156024	240-35-6341.00-101-199021	FOOD DELIVERY	669.29	N
			000238	09088041	240-35-6341.00-102-199000	FOOD DELIVERY	701.94	N
			000240	09156025	240-35-6341.00-102-199000	FOOD DELIVERY	989.75	N
			000238	09088041	240-35-6341.00-102-199021	FOOD DELIVERY	489.31	N
			000240	09156025	240-35-6341.00-102-199021	FOOD DELIVERY	1,236.22	N
			000238	09088044	240-35-6341.00-104-199000	FOOD DELIVERY	22.12	N
			000240	09156028	240-35-6341.00-104-199000	FOOD DELIVERY	1,081.40	N
			000240	09156028	240-35-6341.00-104-199021	FOOD DELIVERY	409.66	N
			000238	09088045	240-35-6341.00-105-199000	FOOD DELIVERY	66.74	N
			000240	09156029	240-35-6341.00-105-199000	FOOD DELIVERY	677.17	N
			000238	09088045	240-35-6341.00-105-199021	FOOD DELIVERY	180.68	N
			000240	09156029	240-35-6341.00-105-199021	FOOD DELIVERY	376.51	N
			000238	09088042	240-35-6342.00-001-199000	NONFOOD DELIVERY	47.69	N
			000240	09156026	240-35-6342.00-001-199000	NONFOOD DELIVERY	66.29	N

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			000240	09156026	240-35-6342.00-001-199021	NONFOOD DELIVERY	33.15	N
			000240	09156027	240-35-6342.00-041-199000	NONFOOD DELIVERY	16.00	N
			000240	09156027	240-35-6342.00-041-199021	NONFOOD DELIVERY	5.33	N
			000238	09088039	240-35-6342.00-101-199000	NONFOOD DELIVERY	21.12	N
			000240	09156024	240-35-6342.00-101-199000	NONFOOD DELIVERY	28.86	N
			000238	09088039	240-35-6342.00-101-199021	NONFOOD DELIVERY	21.12	N
			000240	09156024	240-35-6342.00-101-199021	NONFOOD DELIVERY	23.53	N
			000238	09088041	240-35-6342.00-102-199000	NONFOOD DELIVERY	26.47	N
			000240	09156025	240-35-6342.00-102-199000	NONFOOD DELIVERY	96.52	N
			000238	09088041	240-35-6342.00-102-199021	NONFOOD DELIVERY	51.02	N
			000240	09156025	240-35-6342.00-102-199021	NONFOOD DELIVERY	96.50	N
			000238	09088044	240-35-6342.00-104-199000	NONFOOD DELIVERY	160.86	N
			000240	09156028	240-35-6342.00-104-199000	NONFOOD DELIVERY	107.65	N
			000238	09088044	240-35-6342.00-104-199021	NONFOOD DELIVERY	160.87	N
			000240	09156028	240-35-6342.00-104-199021	NONFOOD DELIVERY	107.66	N
			000238	09088045	240-35-6342.00-105-199000	NONFOOD DELIVERY	41.70	N
			000238	09088045	240-35-6342.00-105-199021	NONFOOD DELIVERY	41.70	N
			000239	09169337	240-35-6342.00-999-199000	NONFOOD DELIVERY	310.98	N
						<b>Totals for Check 094939</b>	<b>20,061.02</b>	
094940	09-24-2020	LAKE CREEK HIGH SCH	000227	10/05 GIRLS	169-36-6499.26-001-191000	GIRLS GOLF TOURN ENTRY FEE	200.00	N
094941	09-24-2020	LAKESHORE LEARNING	210141	2210730720	199-11-6399.55-105-130000	Reading Supplies 2021	455.89	N
			210540	4248770920	199-11-6649.00-102-111000	PRE-K CLASSROOM SUPPLIES	1,531.24	N
						<b>Totals for Check 094941</b>	<b>1,987.13</b>	
094942	09-24-2020	LEARNING A-Z	210457	2679122	199-13-6398.00-999-199043	CLASSROOM COMPUTER EQUIP	2,204.45	N
094943	09-24-2020	LONE STAR A/C	210614	LS1319	199-51-6248.77-999-199000	WALL PAC COMPRESSOR	2,780.00	N
			210135	LS1320	199-51-6248.77-999-199000	AS NEEDED HVAC REPAIRS FOR	95.00	N
			210135	LS1322	199-51-6248.77-999-199000	AS NEEDED HVAC REPAIRS FOR	175.00	N
			000242	LS1321	240-35-6249.00-104-199000	REACH IN COOLER REPAIR	1,890.00	N
						<b>Totals for Check 094943</b>	<b>4,940.00</b>	
094944	09-24-2020	MARSHA NULL	000229	09142020	169-36-6294.00-001-191000	VOLLEYBALL OFFICIAL	125.00	N
094945	09-24-2020	MATHWARM-UPS.COM	210521	16693	211-11-6399.00-101-130000	PRACTICE MATERIALS	1,005.00	N
094946	09-24-2020	MCCOY CORPORATION	210067	9875544	199-51-6319.00-999-199000	MISC REPAIR SUPPLIES	58.85	N
094947	09-24-2020	MENTORING MINDS LP	210343	240024	199-11-6399.00-101-111000	6TH GRADE MATERIAL	1,325.69	N
			210609		199-11-6399.00-102-111000	ELAR, MATH, SCIENCE INSTRCTN	1,032.72	N
			210609	240497	199-11-6399.00-102-125000	ELAR, MATH, SCIENCE INSTRCTN	1,032.74	N
			210609	240497	199-11-6399.53-102-111000	ELAR, MATH, SCIENCE INSTRCTN	1,032.78	N
			210609	240497	199-11-6399.53-102-130000	ELAR, MATH, SCIENCE INSTRCTN	1,032.78	N
			210609	240497	199-11-6399.55-102-111000	ELAR, MATH, SCIENCE INSTRCTN	1,032.78	N
			210609	240497	199-11-6399.59-102-111000	ELAR, MATH, SCIENCE INSTRCTN	1,032.78	N
						<b>Totals for Check 094947</b>	<b>7,522.27</b>	
094948	09-24-2020	MIND RESEARCH INSTIT	210568	1242399	199-11-6399.00-999-136043	ST MATH K8	5,000.00	N

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094949	09-24-2020	MOTOROLA SOLUTIONS	210536	16120058	199-52-6399.00-999-199053	Radio Batteries/charger	981.00	N
094950	09-24-2020	NATIONAL CENTER FOR	000252	YOUNGBLOOD	199-31-6411.00-999-199000	ONLINE CONF REG YOUNGBLOO	135.00	N
094951	09-24-2020	PATRICK O'BRIEN	000231	09172020	169-36-6294.00-001-191000	FOOTBALL OFFICIAL	140.00	N
094952	09-24-2020	FOUR PZ PIZZA, INC.	210263	07/27 0006	199-11-6497.00-104-111000	PIZZA - PWE LEADERSHIP TEAM	46.56	N
			210257	07/29 00001	199-41-6399.00-750-199042	Local taste buds	51.93	N
			210288	07/30 00041	199-41-6497.00-702-199000	BOARD MEETING FOOD	63.14	N
<b>Totals for Check 094952</b>							<b>161.63</b>	
094953	09-24-2020	PPG ARCHITECTURAL FI	210063	805702057843	199-51-6319.00-999-199000	PAINT	106.47	N
094954	09-24-2020	QUILL CORP.	210507	9990175	199-00-1312.00-000-100000	WHSE/DISTRICT	891.80	N
			210507	9986997	199-00-1312.00-000-100000	WHSE/DISTRICT	347.85	N
			210507	9972836	199-00-1312.00-000-100000	WHSE/DISTRICT	356.00	N
			210507	10016175	199-00-1312.00-000-100000	WHSE/DISTRICT	460.00	N
			210599	10447186	199-00-1312.00-000-100000	WHSE/DISTRICT	533.37	N
			210599	10418755	199-00-1312.00-000-100000	WHSE/DISTRICT	218.70	N
			210599	10432721	199-00-1312.00-000-100000	WHSE/DISTRICT	678.65	N
<b>Totals for Check 094954</b>							<b>3,486.37</b>	
094955	09-24-2020	RESOURCES FOR EDUC	000248	2788387	211-61-6299.00-999-130000	HOME AND SCHOOL NEWSLETTE	450.00	N
			000248	2788387	255-13-6299.00-999-124000	HOME AND SCHOOL NEWSLETTE	237.50	N
<b>Totals for Check 094955</b>							<b>687.50</b>	
094956	09-24-2020	RICHARD MOONEY	000232	09172020	169-36-6294.00-001-191000	FOOTBALL OFFICIAL	140.00	N
094957	09-24-2020	RON'S LASER	000246	20961	199-51-6249.00-999-199025	PRINTER MAINTENANCE	190.00	N
094958	09-24-2020	SCHOLASTIC BOOKS	202235	23361882	199-11-6399.00-101-111000	ELAR LIBRARY	4,365.45	N
094959	09-24-2020	SEAN MCQUEARY	000234	09182020	169-36-6294.00-001-191000	VOLLEYBALL OFFICIAL	200.00	N
094960	09-24-2020	SUDDENLINK B2B DEPT	210663	100372276	199-11-6299.00-999-111053	TLE FIBER - MONTHLY, ERATE	1,370.00	N
			210662	100354215	699-81-6629.97-999-199071	FIBER TO TLE - ERATE	74,622.13	N
<b>Totals for Check 094960</b>							<b>75,992.13</b>	
094961	09-24-2020	SUNSET FIRE & SECURI	210638	017607	199-51-6249.00-999-199000	ALULA BAT LTE RADIO & LABOR	540.50	N
			210477	017519	199-51-6249.00-999-199000	CHANGE ALL USER CODES AT S	450.00	N
<b>Totals for Check 094961</b>							<b>990.50</b>	
094962	09-24-2020	TAGT	210627	10376	199-11-6399.93-001-111039	TAGT yrly renewal	70.00	N
094963	09-24-2020	TASBO	000250	24887-2020	199-41-6495.00-750-199000	MEMBESHIP RENEWAL BOLSTE	135.00	N
094964	09-24-2020	TEXAS COUNSELING AS	000251	YOUNGBLOOD	199-31-6495.00-999-199000	MEMBERSHIP RENEWAL YOUNG	170.00	N
094965	09-24-2020	TEXAS COUNSELING AS	000247	REGINA GARCIA	199-31-6411.00-041-199000	ANNUAL CONF REG GARCIA	210.00	N
			000247	24639	199-31-6495.00-101-199000	MBEMBERSHIP DUES COTTON	150.00	N
<b>Totals for Check 094965</b>							<b>360.00</b>	
094966	09-24-2020	TEXAS TOP COP SHOP	210643	53777	199-52-6395.00-999-199000	Vests, Uniform	1,434.00	N
094967	09-24-2020	THE GUN ROOM, LLC	210661	20-12	199-52-6399.00-999-199000	Ammunition	1,250.00	N
094968	09-24-2020	THE PRIDE SERVICES C	210173	18062	199-51-6629.00-999-199000	RECONSTRUCTION OF GLE GYM	6,500.00	N

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094969	09-24-2020	THOMAS BUS GULF	210585	SIP-02534252	199-34-6319.00-999-199000	Parts	656.70	N
			210585	SIP-02534271	199-34-6319.00-999-199000	Parts	151.86	N
			210585	SIP-02534377	199-34-6319.00-999-199000	Parts	187.86	N
			210585	SIP-02534381	199-34-6319.00-999-199000	Parts	182.70	N
			210585	SIP--02534472	199-34-6319.00-999-199000	Parts	213.76	N
			210585	SIP-02534536	199-34-6319.00-999-199000	Parts	22.68	N
						<b>Totals for Check 094969</b>	<b>1,415.56</b>	
094970	09-24-2020	THORNTON PRINTERS	210664	1126	199-00-1312.00-000-100000	WHSE/DISTRICT	495.00	N
094971	09-24-2020	TOTE UNLIMITED	210581	111918	199-36-6399.29-001-199000	COLOR GUARD EQUIPMENT	1,714.30	N
094972	09-24-2020	USA DRINKING FOUNTAI	210612	49906	199-11-6649.00-102-111000	REPLACE THE WATER FOUNTAIN	1,190.15	N
094973	09-24-2020	WALMART	202244		199-00-1312.00-000-100000	WHSE/DISTRICT	717.11	N
094974	09-24-2020	WETZELS STATE INSPE	210097	T-20-2021	199-34-6249.00-999-199000	PO Created by Req: 003566	25.50	N
094975	09-24-2020	WRIGHT EXPRESS FINA	210100	67543455	199-34-6311.00-999-199000	FUEL	336.11	N
094976	09-24-2020	YELLOWSTONE LANDSC	210016	NH 149571	199-51-6299.79-999-199000	ANNUAL LANDSCAPE CONTRACT	9,713.33	N
094977	09-24-2020	YUMI ICE CREAM CO., IN	000237	23029405	240-35-6341.00-001-199000	ICE CREAM DELIVERY	240.24	N
			000237	23029406	240-35-6341.00-041-199000	ICE CREAM DELIVERY	277.92	N
						<b>Totals for Check 094977</b>	<b>518.16</b>	
094978	09-30-2020	A TO Z SPECIALTIES	000274	25460	199-11-6399.93-101-111000	STAFF SHIRTS	184.50	N
094979	09-30-2020	ACME ARCHITECTURAL	210065	5414193	199-51-6319.00-999-199000	DOOR REPAIR SUPPLIES	693.44	N
094980	09-30-2020	AMAZON CAPITAL	210548	09/10-09/21	199-00-1312.00-000-100000	WHSE/DISTRICT	5,098.92	N
094981	09-30-2020	AMERICAN READING CO	210122	0000146476	410-11-6321.00-999-111000	RTI TLE Students	2,850.00	N
			210122	0000146562	410-11-6321.00-999-111000	RTI TLE Students	4,850.00	N
						<b>Totals for Check 094981</b>	<b>7,700.00</b>	
094982	09-30-2020	AMS OF HOUSTON, LLC	000255	1172894	199-51-6248.77-999-199000	DIAGNOSE CARRIER CHILLER	170.00	N
094983	09-30-2020	AT&T	202271	6252966503	199-51-6259.71-999-199000	DISTRICT PHONE SERVICE	276.96	N
			202271	7348717503	199-51-6259.71-999-199000	DISTRICT PHONE SERVICE	1,569.07	N
						<b>Totals for Check 094983</b>	<b>1,846.03</b>	
094984	09-30-2020	AT&T	000256	2816899330	199-51-6259.71-999-199000	LONG DISTANCE	106.04	N
094985	09-30-2020	BILLY MOORE	000259	09242020	169-36-6294.00-001-191000	FOOTBALL OFFICIAL	165.00	N
094986	09-30-2020	BILLY ROSS JR.	000264	09/22 09/24	169-36-6294.00-001-191000	VOLLEYBALL OFFICIAL	265.00	N
094987	09-30-2020	BORDEN DAIRY OF TEX	000273	423181285	240-35-6341.00-001-199000	MILK DELIVERY	100.29	N
			000273	423454211	240-35-6341.00-001-199000	MILK DELIVERY	56.33	N
			000273	423181285	240-35-6341.00-001-199021	MILK DELIVERY	57.33	N
			000273	423454211	240-35-6341.00-001-199021	MILK DELIVERY	158.85	N
			000273	422907263	240-35-6341.00-041-199000	MILK DELIVERY	172.11	N
			000273	423181286	240-35-6341.00-041-199000	MILK DELIVERY	64.67	N
			000273	422907263	240-35-6341.00-041-199021	MILK DELIVERY	102.36	N
			000273	423181286	240-35-6341.00-041-199021	MILK DELIVERY	21.55	N
			000273	422907265	240-35-6341.00-101-199000	MILK DELIVERY	64.60	N
			000273	423181289	240-35-6341.00-101-199000	MILK DELIVERY	162.81	N

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			000273	423454215	240-35-6341.00-101-199000	MILK DELIVERY	81.36	N
			000273	423637833	240-35-6341.00-101-199000	MILK DELIVERY	134.12	N
			000273	422907265	240-35-6341.00-101-199021	MILK DELIVERY	64.58	N
			000273	423181289	240-35-6341.00-101-199021	MILK DELIVERY	95.55	N
			000273	423454215	240-35-6341.00-101-199021	MILK DELIVERY	47.82	N
			000273	423637833	240-35-6341.00-101-199021	MILK DELIVERY	67.06	N
			000273	422907266	240-35-6341.00-102-199000	MILK DELIVERY	272.94	N
			000273	423181290	240-35-6341.00-102-199000	MILK DELIVERY	244.14	N
			000273	423454216	240-35-6341.00-102-199000	MILK DELIVERY	114.89	N
			000273	423637834	240-35-6341.00-102-199000	MILK DELIVERY	190.32	N
			000273	422907266	240-35-6341.00-102-199021	MILK DELIVERY	253.50	N
			000273	423181290	240-35-6341.00-102-199021	MILK DELIVERY	162.78	N
			000273	423454216	240-35-6341.00-102-199021	MILK DELIVERY	85.99	N
			000273	423637834	240-35-6341.00-102-199021	MILK DELIVERY	119.21	N
			000273	422907264	240-35-6341.00-104-199000	MILK DELIVERY	172.14	N
			000273	423181287	240-35-6341.00-104-199000	MILK DELIVERY	150.70	N
			000273	423454212	240-35-6341.00-104-199000	MILK DELIVERY	114.66	N
			000273	422907264	240-35-6341.00-104-199021	MILK DELIVERY	172.14	N
			000273	423181287	240-35-6341.00-104-199021	MILK DELIVERY	150.70	N
			000273	423454212	240-35-6341.00-104-199021	MILK DELIVERY	114.66	N
			000273	423181288	240-35-6341.00-105-199000	MILK DELIVERY	143.40	N
			000273	423454214	240-35-6341.00-105-199000	MILK DELIVERY	107.59	N
			000273	423637832	240-35-6341.00-105-199000	MILK DELIVERY	136.21	N
			000273	423181288	240-35-6341.00-105-199021	MILK DELIVERY	177.15	N
			000273	423454214	240-35-6341.00-105-199021	MILK DELIVERY	130.09	N
			000273	423637832	240-35-6341.00-105-199021	MILK DELIVERY	192.47	N
						<b>Totals for Check 094987</b>	<b>4,657.07</b>	
094988	09-30-2020	SPORT SUPPLY GROUP,	210300	909942644	169-36-6399.08-001-191000	TRAINER SUPPLIES	341.00	N
			210498	909897905	169-36-6399.11-001-191000	BOYS BASKETBALL SUPPLIES	1,056.00	N
						<b>Totals for Check 094988</b>	<b>1,397.00</b>	
094989	09-30-2020	CDW GOVERNMENT	210604	1340879	199-34-6398.00-999-199000	DESKTOPS MONITORS	402.50	N
			210086	1687415	199-34-6398.00-999-199000	DESKTOPS	1,529.24	N
			210479	1615206	199-51-6398.00-999-199000	LAPTOP FOR WAYNE LONG	446.04	N
			210479	ZZN3389	199-51-6398.00-999-199000	LAPTOP FOR WAYNE LONG	1,188.24	N
						<b>Totals for Check 094989</b>	<b>3,566.02</b>	
094990	09-30-2020	CLAY THOMAS	000260	09242020	169-36-6294.00-001-191000	FOOTBALL OFFICIAL	165.00	N
094991	09-30-2020	CROWN PAPER AND CH	210049	136099	199-51-6399.02-999-199078	DEPARTMENT SUPPLIES	230.00	N
094992	09-30-2020	CURRICULUM ASSOCIA	210624	90679591	199-11-6399.55-102-111000	WRITING ASSESSMENT INSTRCTI	168.00	N
094993	09-30-2020	CYNTHIA GIBSON	000263	09/22 09/24	169-36-6294.00-001-191000	VOLLEYBALL OFFICIAL	220.00	N
094994	09-30-2020	DECKER EQUIPMENT	210615	361115A	199-51-6319.00-999-199000	DOOR STOPS, BATHROOM HARD	327.43	N
094995	09-30-2020	DEEP SPACE SPARKLE I	210637	DSS-0505632	199-11-6399.45-104-111000	SUBSCRIPTION	336.00	N

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094996	09-30-2020	DUKE'S EQUIPMENT SE	000262	45323	240-35-6249.00-001-199000	LOWER IMPINGER REPAIR	407.07	N
			000262	45311	240-35-6249.00-041-199000	STEAMER REPAIR	925.46	N
			000262	45324	240-35-6249.00-104-199000	WARMER REPAIR	615.50	N
<b>Totals for Check 094996</b>							<b>1,948.03</b>	
094997	09-30-2020	EDUCATOR'S DEPOT	210606	13173	199-00-1312.00-000-100000	WHSE/DISTRICT	757.08	N
094998	09-30-2020	ELEVATOR TECHNICAL	210431	32254	199-51-6249.00-999-199000	ANNUAL SAFETY INSPECTION/TE	370.00	N
094999	09-30-2020	ELLIOTT ELECTRIC SUP	210077	33-64511-01	199-51-6319.00-999-199000	ELECTRICAL SUPPLIES	117.75	N
			210077	33-64294-01	199-51-6319.00-999-199000	ELECTRICAL SUPPLIES	26.00	N
			210077	33-63893-01	199-51-6319.00-999-199000	ELECTRICAL SUPPLIES	50.33	N
<b>Totals for Check 094999</b>							<b>194.08</b>	
095000	09-30-2020	EMERGENT TREE EDUC	210500	1443	199-11-6299.00-999-123000	SOFTWARE/TRAINING	4,870.00	N
095001	09-30-2020	EMPOWERING WRITERS	210602	139611	410-11-6321.00-999-111000	Elementary ELAR	488.00	N
095002	09-30-2020	ENTERGY	202262	340003220885	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	337.03	N
			202262	150004868825	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	1,538.29	N
			202262	115005980935	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	332.34	N
			202262	355004447883	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	230.67	N
			202262	100005053022	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	64.72	N
			202262	445003855779	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	166.94	N
			202262	450002755654	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	178.76	N
			202262	115005979243	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	8,971.01	N
			202262	95006030314	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	14,639.68	N
			202262	2021903514	199-51-6259.72-999-199000	DISTRICT ELECTRICITY	27,637.02	N
<b>Totals for Check 095002</b>							<b>54,096.46</b>	
095003	09-30-2020	EXPRESS BOOKSELLER	210309	12030	199-00-1312.00-000-100000	WHSE/DISTRICT	6.74	N
			210309	11648	199-00-1312.00-000-100000	WHSE/DISTRICT	190.22	N
<b>Totals for Check 095003</b>							<b>196.96</b>	
095004	09-30-2020	GOWAN INC.	210434	910012169	199-51-6248.77-999-199000	TROUBLESHOOT AHU 6 FOR GLE	2,272.00	N
095005	09-30-2020	HARDIE'S FRUIT & VEGE	000268	04540666	240-35-6341.00-001-199000	PRODUCE DELIVERY	87.81	N
			000268	04546485	240-35-6341.00-001-199000	PRODUCE DELIVERY	26.50	N
			000268	04540666	240-35-6341.00-001-199021	PRODUCE DELIVERY	18.35	N
			000268	04544647	240-35-6341.00-041-199000	PRODUCE DELIVERY	53.00	N
			000268	04540663	240-35-6341.00-101-199000	PRODUCE DELIVERY	184.94	N
			000268	04540662	240-35-6341.00-102-199000	PRODUCE DELIVERY	163.31	N
			000268	04540665	240-35-6341.00-104-199000	PRODUCE DELIVERY	6.44	N
			000268	04540665	240-35-6341.00-104-199021	PRODUCE DELIVERY	214.68	N
			000268	04540667	240-35-6341.00-105-199000	PRODUCE DELIVERY	53.67	N
			000268	04540667	240-35-6341.00-105-199021	PRODUCE DELIVERY	216.06	N
<b>Totals for Check 095005</b>							<b>1,024.76</b>	
095006	09-30-2020	HARRIS COUNTY DEPT	210655	47079	199-13-6411.54-001-199000	STAAR ACADEMY	225.00	N
095007	09-30-2020	HIGH POINT	210516	176488-1	199-51-6399.02-999-199078	DEPARTMENT SUPPLIES	444.15	N
			000266	176816	240-35-6342.00-999-199000	CHEMICAL DELIVERY	687.69	N
<b>Totals for Check 095007</b>							<b>1,131.84</b>	

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095008	09-30-2020	HUBERT COMPANY	000265	168448	240-35-6399.00-001-199000	KITCHEN SMALLWARES	269.96	N
095009	09-30-2020	HUFFMAN ISD	000258	HS & JH XC	169-36-6499.18-001-191000	HS & JH XC ENTRY FEES	200.00	N
095010	09-30-2020	IRON MOUNTAIN INC	000272	CYZP731	199-51-6299.00-999-199025	DISTRICT SHREDDING	173.29	N
095011	09-30-2020	JOHNSON SUPPLY	210660	04244944	199-51-6248.77-999-199000	WELDING SHOP EXHAUST FANS	27.24	N
			210660	04244943	199-51-6248.77-999-199000	WELDING SHOP EXHAUST FANS	920.80	N
			000254	04244489	199-51-6319.00-999-199000	MARS 40VA FOOT MOUNT	9.14	N
<b>Totals for Check 095011</b>							<b>957.18</b>	
095012	09-30-2020	JW PEPPER & SON INC.	210642	362971841	199-11-6399.22-001-111000	CLASSROOM AIDES	214.84	N
095013	09-30-2020	KURZ AND COMPANY	000267	011102660010	240-35-6341.00-001-199000	BREAD DELIVERY	276.75	N
			000267	011102520006	240-35-6341.00-041-199000	BREAD DELIVERY	22.14	N
			000267	011102660008	240-35-6341.00-101-199000	BREAD DELIVERY	59.32	N
			000267	011102660009	240-35-6341.00-102-199000	BREAD DELIVERY	22.35	N
			000267	011102660011	240-35-6341.00-104-199000	BREAD DELIVERY	59.60	N
			000267	011102660007	240-35-6341.00-105-199000	BREAD DELIVERY	51.80	N
<b>Totals for Check 095013</b>							<b>491.96</b>	
095014	09-30-2020	LUFKIN CROSS COUNTR	000257	10/07 XC ENTRY	169-36-6499.18-001-191000	HS BOYS & GIRLS xc ENTRY FEE	100.00	N
095015	09-30-2020	MARK'S PLUMBING PAR	210060	INV001900225	199-51-6319.00-999-199000	MISCELLANEOUS PLUMING SUPP	20.14	N
095016	09-30-2020	MASTERY EDUCATION	210594	10512824	199-11-6399.00-102-125000	READING INSTRUCTIONAL SUPP	124.32	N
			210594	10512824	199-11-6399.55-102-111000	READING INSTRUCTIONAL SUPP	1,036.00	N
<b>Totals for Check 095016</b>							<b>1,160.32</b>	
095017	09-30-2020	MIND RESEARCH INSTIT	210523	1242432	211-11-6399.00-104-130000	ST MATH	5,000.00	N
095018	09-30-2020	NANCIE NOLAN	000270	ESL TEST	199-13-6499.00-999-125000	ESL TEST REIMB	118.87	N
095019	09-30-2020	READY REFRESH BY NE	202273	0010125015016	199-41-6399.00-750-199000	OFFICE WATER	25.69	N
095020	09-30-2020	PATRICK O'BRIEN	000261	09242020	169-36-6294.00-001-191000	FOOTBALL OFFICIAL	165.00	N
095021	09-30-2020	NCS PEARSON, INC.	210605	11642364	199-31-6339.00-999-123023	Speech Protocols	545.05	N
095022	09-30-2020	POSITIVE PROMOTIONS	210631	06604738	199-11-6399.93-101-111000	RED RIBBON WEEK	161.84	N
			210631	06604738	199-31-6399.00-101-199000	RED RIBBON WEEK	440.55	N
<b>Totals for Check 095022</b>							<b>602.39</b>	
095023	09-30-2020	POTETZ HOME CENTER	210073	1200779454	199-51-6319.00-999-199000	MISC REPAIR SUPPLIES	27.48	N
095024	09-30-2020	ROGERS, MORRIS, & GR	000275	48549	699-81-6211.00-999-199000	LEGAL FEES	531.43	N
095025	09-30-2020	ROMEO MUSIC	210496	57338	199-11-6399.22-001-111000	PORTABLE PA	99.00	N
095026	09-30-2020	SAM'S CLUB DIRECT	202243	DISTRICT	199-00-1312.00-000-100000	WHSE/DISTRICT	2,650.79	N
095027	09-30-2020	SCHOOL SPECIALTY	210393	308103651380	199-11-6399.45-104-111000	6TH GRADE ART SUPPLIES	168.26	N
095028	09-30-2020	SCIENCE TEACHERS AS	210693	119774	199-13-6411.00-041-199000	CAST REGISTRATION	81.00	N
			210693	232637	199-13-6411.00-041-199000	CAST REGISTRATION	81.00	N
			210693	255584	199-13-6411.00-041-199000	CAST REGISTRATION	81.00	N
			210693	856668	199-13-6411.00-041-199000	CAST REGISTRATION	81.00	N
			210693	555971	199-13-6411.00-041-199000	CAST REGISTRATION	81.00	N
<b>Totals for Check 095028</b>							<b>405.00</b>	

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095029	09-30-2020	SOUTHERN FLORAL	202214	103657	199-11-6399.68-001-122000	FLORAL LAB SUPPLIES	1,456.20	N
			202214	103843	199-11-6399.68-001-122000	FLORAL LAB SUPPLIES	212.77	N
<b>Totals for Check 095029</b>							<b>1,668.97</b>	
095030	09-30-2020	SPECTRUM CORPORATI	210499	0186994-IN	199-51-6299.79-999-199091	SCOREBOARD REPAIRS	271.85	N
095031	09-30-2020	TABE BILINGUAL EDUCA	210651	11850645	199-13-6411.00-102-125000	TABE CONFERENCE	250.00	N
			210650	11852354	199-13-6411.00-102-125000	TABE CONFERENCE	250.00	N
			210649	11851247	199-13-6411.00-102-125000	TABE CONFERENCE	250.00	N
			210668	11870648	199-13-6411.00-999-125000	TABE CONFERENCE OCT 10	50.00	N
			210668	11876624	199-13-6411.00-999-125000	TABE CONFERENCE OCT 10	250.00	N
			210668	11875193	199-13-6411.00-999-125000	TABE CONFERENCE OCT 10	50.00	N
			210668	11876025	199-13-6411.00-999-125000	TABE CONFERENCE OCT 10	50.00	N
			210668	11870165	199-13-6411.00-999-125000	TABE CONFERENCE OCT 10	250.00	N
			210668	11869908	199-13-6411.00-999-125000	TABE CONFERENCE OCT 10	250.00	N
<b>Totals for Check 095031</b>							<b>1,650.00</b>	
095032	09-30-2020	TC CLEANERS	000269	01-288871	169-36-6299.00-001-191000	FB UNIFORM CLEANING	37.71	N
095033	09-30-2020	TECHNICAL AIR BALANC	210274	20004B-02	699-81-6629.00-999-199071	TEST AND BALANCE SERVICES	3,200.00	N
095034	09-30-2020	TEXAS COUNSELING AS	000271	YOUNGBLOOD	199-31-6411.00-999-199000	ANNUAL CONF REGISTRATION	210.00	N
			000271	TURRUBIATES	199-31-6495.00-105-199000	TCA MEMBERSHIP	170.00	N
<b>Totals for Check 095034</b>							<b>380.00</b>	
095035	09-30-2020	TEXAS OPERATIONS &	210028	82595	199-51-6259.74-999-199000	WATER/WWTP SUBSTITUTE	1,564.00	N
134767	09-23-2020	ATPE	DEDCH		863-00-2159.00-800-100000	SEP DED MISCELLANEOUS DEDU	22.00	N
134768	09-23-2020	TEXAS CLASSROOM TE	DEDCH		863-00-2159.00-802-100000	SEP DED MISCELLANEOUS DEDU	115.00	N
134769	09-23-2020	TEXAS AFT/PROF EDUC	DEDCH		863-00-2159.00-804-100000	SEP DED MISCELLANEOUS DEDU	140.00	N
134770	09-23-2020	WILLIAM E. HEITKAMP, T	DEDCH		863-00-2159.00-108-100000	SEP DED MISCELLANEOUS DEDU	1,500.00	N
134771	09-23-2020	TCG ADMINISTRATORS	DEDCH		863-00-2159.00-100-100000	SEP DED 457 DEFERRED COMP.	759.05	N
			DEDCH		863-00-2159.00-415-100000	SEP DED TAX SHEL. ANNUITY	9,033.00	N
			DEDCH		863-00-2159.00-416-100000	SEP DED ROTH ANNUITY	736.00	N
			DEDCH		863-00-2159.00-418-100000	SEP DED PAYROLL DEDUCTION	1,145.00	N
			DEDCH		863-00-2159.00-419-100000	SEP DED 457 DEFERRED COMP.	2,490.00	N
<b>Totals for Check 134771</b>							<b>14,163.05</b>	
134772	09-23-2020	FINANCIAL BENEFIT SE	DEDCH		863-00-2153.00-310-100000	SEP DED LIFE INSURANCE	518.80	N
			DEDCH		863-00-2153.00-311-100000	SEP DED LIFE INSURANCE	7,729.36	N
			DEDCH		863-00-2159.00-312-100000	SEP DED MISCELLANEOUS DEDU	1,917.44	N
			DEDCH		863-00-2159.00-313-100000	SEP DED MISCELLANEOUS DEDU	171.00	N
			DEDCH		863-00-2159.00-504-100000	SEP DED MISCELLANEOUS DEDU	10,768.85	N
			DEDCH		863-00-2159.00-508-100000	SEP DED MISCELLANEOUS DEDU	5,256.30	N
			DEDCH		863-00-2159.00-512-100000	SEP DED MISCELLANEOUS DEDU	4,734.72	N
			DEDCH		863-00-2159.00-514-100000	SEP DED MISCELLANEOUS DEDU	729.98	N
			DEDCH		863-00-2159.00-520-100000	SEP DED MISCELLANEOUS DEDU	1,589.00	N
			DEDCH		863-00-2159.00-521-100000	SEP DED MISCELLANEOUS DEDU	4,240.48	N
			DEDCH		863-00-2159.00-522-100000	SEP DED MISCELLANEOUS DEDU	2,291.70	N
			DEDCH		863-00-2159.00-523-100000	SEP DED MISCELLANEOUS DEDU	780.00	N

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
			DEDCH		863-00-2159.00-600-100000	SEP DED MISCELLANEOUS DEDU	339.50	N
			DEDCH		863-00-2159.00-601-100000	SEP DED MISCELLANEOUS DEDU	1,446.40	N
			DEDCH		863-00-2159.00-607-100000	SEP DED MISCELLANEOUS DEDU	3,525.94	N
			DEDCH		863-00-2159.00-613-100000	SEP DED MISCELLANEOUS DEDU	4,803.16	N
			DEDCH		863-00-2159.00-614-100000	SEP DED MISCELLANEOUS DEDU	13,614.62	N
			DEDCH		863-00-2159.00-619-100000	SEP DED MISCELLANEOUS DEDU	3,245.00	N
			DEDCH		863-00-2159.00-620-100000	SEP DED MISCELLANEOUS DEDU	3,837.94	N
					<b>Totals for Check 134772</b>		<b>71,540.19</b>	
134773	09-23-2020	NATIONAL BENEFIT SER	DEDCH		863-00-2159.00-611-100000	SEP DED DEPENDENT CHILD CA	441.66	N
			DEDCH		863-00-2159.00-612-100000	SEP DED MISCELLANEOUS DEDU	10,075.62	N
					<b>Totals for Check 134773</b>		<b>10,517.28</b>	
134774	09-23-2020	EECU	DEDCH		863-00-2159.00-616-100000	SEP DED HSA	6,590.84	N
134775	09-23-2020	DAVID G. PEAKE, TRUST	DEDCH		863-00-2159.00-111-100000	SEP DED MISCELLANEOUS DEDU	862.40	N
					<b>Total Checks</b>		<b>2,366,988.62</b>	

End of Report

**BOARD CHECK PAYMENT RECAP**  
**For the month ending Sep 30, 2020**

**ACCOUNTS PAYABLE**

Skating Rink	539.97
Athletics	29,995.30
General Fund	1,995,682.00
Food Service	92,915.62
Bond Fund	142,404.97
Payroll Clearing	105,450.76
<b>TOTAL ACCOUNTS PAYABLE*</b>	<b>\$ 2,366,988.62</b>

**PAYROLL**

Skating Rink	-
General Fund	2,710,116.68
Food Service	86,814.53
Grants	115,260.58
<b>TOTAL PAYROLL</b>	<b>\$ 2,912,191.79</b>

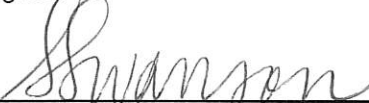
**WIRE TRANSFERS**


Bond Payments to Wells Fargo Bank	300.00
Bond Payments to Bank of NY Mellon	-
Other Wires - Forestar TLE Fees	488,941.00
<b>TOTAL OUTGOING WIRES</b>	<b>\$ 489,241.00</b>

**TOTAL DISBURSEMENTS** **\$ 5,768,421.41**

\*See attached Check Register

Signed:

  
\_\_\_\_\_  
Stacey Swanson, Accountant

  
\_\_\_\_\_  
Kevin Lynch, Asst. Superint of Business

For the Month of September

Check Nbr	Check Date	Payee	Organization	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount
					Totals for Fund 168 / 1	539.97
					Totals for Fund 169 / 1	29,995.30
					Totals for Fund 199 / 1	1,872,859.73
					Totals for Fund 211 / 1	13,183.40
					Totals for Fund 224 / 1	12,013.85
					Totals for Fund 240 / 1	92,915.62
					Totals for Fund 255 / 1	237.50
					Totals for Fund 263 / 1	8,037.00
					Totals for Fund 266 / 1	8,935.52
					Totals for Fund 276 / 1	16,927.50
					Totals for Fund 287 / 1	8,275.50
					Totals for Fund 410 / 1	55,212.00
					Totals for Fund 699 / 1	142,404.97
					Totals for Fund 863 / 1	105,450.76
					Totals For Checks	2,366,988.62

Estimated Number Of Unpaid Checks To Print:

End of Report

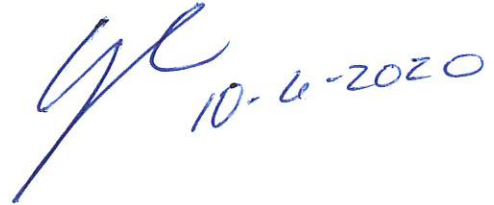
**Splendora ISD Investment Report  
September-20**

FUND ACCOUNT	INTEREST RATE	INVESTMENT LOCATION	BEGINNING BALANCE	DEPOSITS / (WITHDRWS)	INTEREST EARNED	FISCAL YTD INTEREST	ENDING BALANCE	TOTAL BY FUND	
<b>199 GENERAL OPERATING</b>									
Checking Account	0.17%	Southside Bank	977,910.81	4,965,274.03	268.12	926.39	5,943,452.96		
TexPool	0.15%	TexPool	10,468,894.35	0.00	1,267.99	4,936.61	10,470,162.34		
Government Overnight Fund	0.09%	LoneStar Inv Pool	11,179,116.93	(5,500,000.00)	587.30	3,124.87	5,679,704.23		
								<b>22,093,319.53</b>	
<b>599 DEBT SERVICE</b>									
Money Market Account	0.08%	Southside Bank	41,752.56	26,077.82	3.77	219.66	67,834.15		
Government Overnight Fund	0.09%	LoneStar Inv Pool	6,698.36	(6,698.36)	0.05	1.57	0.05		
								<b>67,834.20</b>	
<b>699 CAPITAL PROJECTS</b>									
Checking Account	0.17%	Southside Bank	634,824.52	2,066,244.18	377.60	704.72	2,701,446.30		
Trust Account	0.00%	Southside Bank	4,208,783.55	(4,208,649.15)	(134.40)	(266.60)	-	closed account	
TexPool	0.15%	TexPool	22,030.08	2,000,000.00	183.95	191.17	2,022,214.03		
								<b>4,723,660.33</b>	
<b>240 FOOD SERVICES</b>									
Checking Account	0.14%	Southside Bank	375,128.69	(144,371.60)	33.23	175.97	230,790.32		
TexPool	0.15%	TexPool	118,121.34	(0.00)	14.31	52.96	118,135.65		
								<b>348,925.97</b>	
<b>TOTALS</b>					<b>2,601.92</b>	<b>10,067.32</b>	<b>27,233,740.03</b>	<b>27,233,740.03</b>	

Signed:

  
Stacey Swanson, Accountant

Kevin Lynch, Asst. Superint of Business

  
10-6-2020

Board Report  
 Recap Comparison of Revenue to Budget  
 SPLENDORA ISD  
 As of September

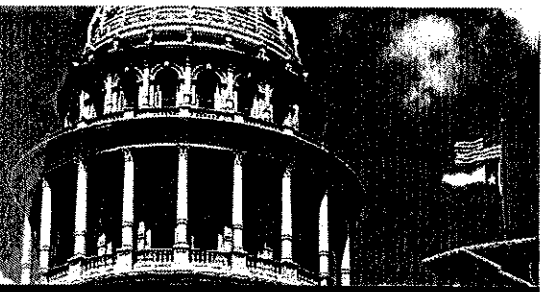
	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
168 / 1 SKATING RINK	150,000.00	-79.46	-979.46	149,020.54	.65%
169 / 1 ATHLETICS	40,000.00	-15,987.75	-16,475.75	23,524.25	41.19%
199 / 1 GENERAL FUND	44,262,000.00	-4,830,544.43	-4,963,162.61	39,298,837.39	11.21%
240 / 1 NATL SCHOOL LUNCH	2,547,000.00	-36,707.27	-39,732.67	2,507,267.33	1.56%
599 / 1 DEBT SERVICE	6,552,000.00	-14,632.41	-231,229.49	6,320,770.51	3.53%
699 / 1 CAPITAL PROJECTS	.00	-953.30	-2,957.89	-2,957.89	.00%
<b>Total 5000 Revenues</b>	<b>53,551,000.00</b>	<b>-4,898,904.62</b>	<b>-5,084,537.87</b>	<b>48,466,462.13</b>	<b>9.49%</b>
<b>Total 7000 Revenues</b>	<b>.00</b>	<b>.00</b>	<b>-170,000.00</b>	<b>-170,000.00</b>	<b>.00%</b>
<b>Total Revenues</b>	<b>53,551,000.00</b>	<b>-4,898,904.62</b>	<b>-5,254,537.87</b>	<b>48,296,462.13</b>	<b>9.49%</b>

**Board Report**  
**Recap Comparison of Expenditures and Encumbrances to Budget**  
**SPLENDORA ISD**  
**As of September**

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
168 / 1 SKATING RINK	-148,000.00	8,327.20	4,084.37	559.97	-135,608.43	2.75%
169 / 1 ATHLETICS	-275,000.00	27,577.18	65,191.42	31,657.40	-182,231.40	23.71%
199 / 1 GENERAL FUND	-53,779,000.00	1,169,765.82	7,813,142.45	5,129,760.68	-44,796,091.73	14.53%
240 / 1 NATL SCHOOL LUNCH	-2,547,000.00	17,529.64	297,505.26	183,285.80	-2,231,965.10	11.68%
599 / 1 DEBT SERVICE	-6,755,000.00	.00	1,117,331.14	300.00	-5,637,668.86	16.54%
699 / 1 CAPITAL PROJECTS	-7,290,650.24	173,075.54	2,389,142.23	142,931.12	-4,728,432.47	32.77%
<b>Total 6000 Expenditures</b>	<b>-70,794,650.24</b>	<b>1,396,275.38</b>	<b>11,516,376.87</b>	<b>5,488,494.97</b>	<b>-57,881,997.99</b>	<b>16.27%</b>
<b>Total 8000 Expenditures</b>	<b>.00</b>	<b>.00</b>	<b>170,000.00</b>	<b>.00</b>	<b>170,000.00</b>	<b>.00%</b>
<b>Total Expenditures</b>	<b>-70,794,650.24</b>	<b>1,396,275.38</b>	<b>11,686,376.87</b>	<b>5,488,494.97</b>	<b>-57,711,997.99</b>	<b>16.27%</b>
<b>End of Report</b>						

**SPLENDORA ISD MC TAX COLLECTION**  
**August-20**

<b>YEAR</b>	<b>M&amp;O AMOUNT</b>	<b>I&amp;S AMOUNT</b>	<b>LEVY PAID</b>	<b>P&amp;I AMOUNT</b>	<b>ATTORNEY</b>	<b>TOTAL</b>
2019	20,612.59	8,295.99	28,908.58	4,475.86	5,454.44	38,838.88
2018	5,450.85	2,003.33	7,454.18	2,072.58	1,664.04	11,190.80
2017	2,418.36	888.82	3,307.18	1,138.06	678.49	5,123.73
2016	2,362.89	868.42	3,231.31	1,057.24	351.75	4,640.30
2015	210.56	26.18	236.74	158.61	79.07	474.42
2014	41.43	5.15	46.58	27.50	13.27	87.35
2013	28.87	7.65	36.52	32.97	13.90	83.39
2012	42.26	11.19	53.45	54.69	21.63	129.77
2011	36.09	10.06	46.15	52.72	19.77	118.64
2010	8.21	2.53	10.74	13.64	4.88	29.26
2009	8.22	2.21	10.43	14.50	4.99	29.92
PRIOR	27.26	7.28	34.54	56.33	18.18	109.05
<b>TOTAL</b>	<b>\$31,247.59</b>	<b>\$12,128.81</b>	<b>\$43,376.40</b>	<b>\$9,154.70</b>	<b>\$8,324.41</b>	<b>\$60,855.51</b>



## Monthly Newsletter: October 2020

### ANNOUNCEMENTS

**We welcome the following entities who joined TexPool in September 2020:**

#### TexPool

Culberson County Hospital District  
Fort Bend County MUD 24

#### TexPool Prime

No New Participants

#### Upcoming Events

Oct 02, 2020 - Oct 04, 2020,  
TASA/TASB Annual Conference  
**Virtual Conference**

Oct 14, 2020 - Oct 16, 2020,  
TML Annual Conference  
**Virtual Conference**

Oct 20, 2020 - Oct 23, 2020,  
TACA Conference  
(TX Assoc of County Auditors)  
**Virtual Conference**

Nov 04, 2020 - Nov 06, 2020,  
GFOAT Fall Conference  
**Virtual Conference**

#### TexPool Advisory Board Members

David Garcia	Jerry Dale
Patrick Krishock	David Landeros
Belinda Weaver	Sharon Matthews
Deborah Lauder milk	Vivian Wood

Overseen by the State of Texas Comptroller of Public Accounts Glenn Hegar.

Operated under the supervision of the Texas Treasury Safekeeping Trust Company

## Economic and Market Commentary: Viewing the forest

October 1, 2020

It's time for some perspective about the money markets. The historic upheaval in our health and the economy has driven the financial sphere to an almost absurd speed. On occasion the deliberate pace of liquidity products has moved in double time. This new course of business has most of the industry stressing out whenever a new issue arises. Of course, diligence is paramount. But looking up to survey the landscape also is warranted.

Lately it seems many in the financial industry have forgotten we are in a global pandemic, instead viewing troubling events as the acceleration of trends perceived before the coronavirus arrived. A few moves within the money markets, such as some fund closures or shifts, have caused concern about the entire space. But it is natural that the seismic shock would lead some firms to make decisions they hadn't considered pre-Covid.

The real story is how liquidity strategies such as TexPool and TexPool Prime showed their mettle in the dark days of March and that they have served participants well ever since. For all the worry about the prime space, industry assets are only down slightly this year. And a sizable portion of these outflows stem from typical activities, including investors moving excess cash they put on the sidelines for riskier bets or businesses withdrawing it for operations. Without prime funds, pools and the like, corporations and banks would have to find other funding sources, likely at a higher cost, and investors enjoy the

(continued page 6)

### Performance as of September 30, 2020

	TexPool	TexPool Prime
Current Invested Balance	\$22,880,991,421.60	\$8,050,365,166.84
Weighted Average Maturity**	38	49
Weighted Average Life**	108	55
Net Asset Value	1.00032	1.00020
Total Number of Participants	2627	428
Management Fee on Invested Balance	0.0450%	0.0650%
Interest Distributed	\$2,818,847.85	\$1,675,279.20
Management Fee Collected	\$727,392.54	\$319,754.69
Standard & Poor's Current Rating	AAAm	AAAm
<b>Month Averages</b>		
Average Invested Balance	\$23,278,296,583.66	\$7,786,820,030.79
Average Monthly Rate*	0.15%	0.26%
Average Weighted Average Maturity**	38	53
Average Weighted Average Life**	111	56

\*This average monthly rate for TexPool Prime for each date may reflect a waiver of some portion or all of each of the management fees.

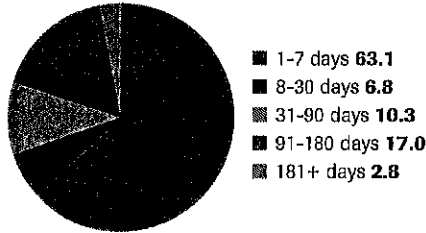
\*\* See page 2 for definitions.

Past performance is no guarantee of future results.



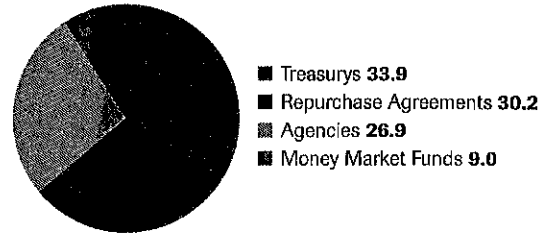
**Portfolio by Maturity (%)**

As of September 30, 2020



**Portfolio by Type of Investment (%)**

As of September 30, 2020



**Portfolio Asset Summary as of September 30, 2020**

	Book Value	Market Value
Uninvested Balance	\$476,527.19	\$476,527.19
Receivable for Investments Sold	0.00	0.00
Accrual of Interest Income	11,610,051.99	11,610,051.99
Interest and Management Fees Payable	-2,819,016.31	-2,819,016.31
Payable for Investments Purchased	-424,868,069.14	-424,868,069.14
Accrued Expenses & Taxes	-24,068.99	-24,068.99
Repurchase Agreements	7,027,660,093.00	7,027,660,093.00
Mutual Fund Investments	2,111,074,000.00	2,111,074,000.00
Government Securities	6,217,544,949.74	6,221,572,176.46
U.S. Treasury Inflation Protected Securities	1,183,190,067.42	1,183,865,931.16
U.S. Treasury Bills	5,631,065,244.12	5,631,424,708.36
U.S. Treasury Notes	1,128,081,642.56	1,128,068,171.54
<b>Total</b>	<b>\$22,880,991,421.60</b>	<b>\$22,888,040,505.25</b>

Market value of collateral supporting the Repurchase Agreements is at least 102% of the Book Value. The portfolio is managed by Federated Investment Counseling and the assets are safe kept in a separate custodial account at State Street Bank in the name of TexPool. The only source of payment to the Participants is the assets of TexPool. There is no secondary source of payment for the pool such as insurance or State guarantee. Should you require a copy of the portfolio, please contact TexPool Participant Services.

**Participant Summary**

	Number of Participants	Balance
School District	598	\$6,141,415,259.25
Higher Education	59	\$1,299,256,842.16
Healthcare	90	\$1,259,345,391.84
Utility District	834	\$2,927,838,224.27
City	481	\$6,444,150,332.26
County	190	\$2,411,058,390.42
Other	375	\$2,397,608,146.78

**\*\*Definition of Weighted Average Maturity and Weighted Average Life**

WAM is the mean average of the periods of time remaining until the securities held in TexPool (a) are scheduled to be repaid, (b) would be repaid upon a demand by TexPool, or (c) are scheduled to have their interest rate readjusted to reflect current market rates. Securities with adjustable rates payable upon demand are treated as maturing on the earlier of the two dates set forth in (b) and (c) if their scheduled maturity is 397 days or less; and the later of the two dates set forth in (b) and (c) if their scheduled maturity is more than 397 days. The mean is weighted based on the percentage of the amortized cost of the portfolio invested in each period.

WAL is calculated in the same manner as WAM, but is based solely on the periods of time remaining until the securities held in TexPool (a) are scheduled to be repaid or (b) would be repaid upon a demand by TexPool, without reference to when interest rates of securities within TexPool are scheduled to be readjusted.



**Daily Summary**

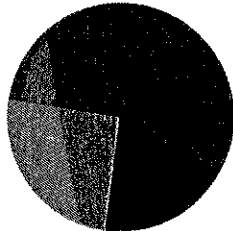
Date	Money Mkt. Fund Equiv. (SEC Std.)	Dividend Factor	TexPool Invested Balance	NAV	WAM Days	WAL Days
9/1	0.1554%	0.000004258	\$23,948,407,092.03	1.00026	34	107
9/2	0.1561%	0.000004276	\$23,866,832,720.82	1.00026	35	107
9/3	0.1521%	0.000004167	\$23,759,610,818.12	1.00026	36	110
9/4	0.1621%	0.000004442	\$23,647,567,748.37	1.00029	37	112
9/5	0.1621%	0.000004442	\$23,647,567,748.37	1.00029	37	112
9/6	0.1621%	0.000004442	\$23,647,567,748.37	1.00029	37	112
9/7	0.1621%	0.000004442	\$23,647,567,748.37	1.00029	37	112
9/8	0.1569%	0.000004299	\$23,570,876,762.92	1.00028	36	110
9/9	0.1575%	0.000004315	\$23,402,503,674.66	1.00029	37	111
9/10	0.1491%	0.000004085	\$23,514,644,765.88	1.00028	37	111
9/11	0.1453%	0.000003980	\$23,467,691,165.67	1.00028	38	111
9/12	0.1453%	0.000003980	\$23,467,691,165.67	1.00028	38	111
9/13	0.1453%	0.000003980	\$23,467,691,165.67	1.00028	38	111
9/14	0.1483%	0.000004063	\$23,442,662,167.22	1.00028	36	109
9/15	0.1473%	0.000004035	\$23,335,898,070.04	1.00028	37	110
9/16	0.1489%	0.000004079	\$23,259,628,548.05	1.00028	39	110
9/17	0.1492%	0.000004087	\$23,116,304,990.61	1.00029	39	112
9/18	0.1503%	0.000004117	\$22,866,144,998.83	1.00029	41	114
9/19	0.1503%	0.000004117	\$22,866,144,998.83	1.00029	41	114
9/20	0.1503%	0.000004117	\$22,866,144,998.83	1.00029	41	114
9/21	0.1448%	0.000003967	\$22,812,362,240.55	1.00030	39	112
9/22	0.1386%	0.000003797	\$22,763,815,414.82	1.00029	39	112
9/23	0.1333%	0.000003652	\$22,703,474,052.94	1.00029	39	112
9/24	0.1320%	0.000003617	\$22,596,054,144.01	1.00030	39	112
9/25	0.1351%	0.000003701	\$23,269,736,831.76	1.00028	39	109
9/26	0.1351%	0.000003701	\$23,269,736,831.76	1.00028	39	109
9/27	0.1351%	0.000003701	\$23,269,736,831.76	1.00028	39	109
9/28	0.1416%	0.000003880	\$23,026,691,854.65	1.00028	37	107
9/29	0.1361%	0.000003728	\$22,947,148,788.65	1.00033	38	108
9/30	0.1333%	0.000003651	\$22,880,991,421.60	1.00032	38	108
<b>Average:</b>	<b>0.1474%</b>	<b>0.000004037</b>	<b>\$23,278,296,583.66</b>	<b>1.00029</b>	<b>38</b>	<b>111</b>



## TEXPOOL Prime

### Portfolio by Maturity (%)

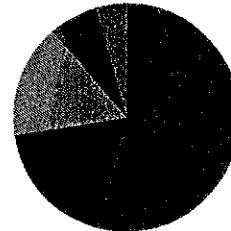
As of September 30, 2020



- 1-7 days **33.3**
- 8-30 days **18.9**
- 31-90 days **25.3**
- 91-180 days **22.5**
- 181+ days **0.0**

### Portfolio by Type of Investment (%)

As of September 30, 2020



- Commercial Paper **54.5**
- Repurchase Agreements **18.3**
- Government **16.1**
- Money Market Funds **6.9**
- Variable Rate Notes **4.3**

### Portfolio Asset Summary as of September 30, 2020

	Book Value	Market Value
Uninvested Balance	\$647.67	\$647.67
Receivable for Investments Sold	0.00	0.00
Accrual of Interest Income	179,953.87	179,953.87
Interest and Management Fees Payable	-1,675,284.12	-1,675,284.12
Payable for Investments Purchased	-149,959,652.66	-149,959,652.66
Accrued Expenses & Taxes	-11,059.43	-11,059.43
Repurchase Agreements	1,499,340,000.00	1,499,340,000.00
Commercial Paper	4,466,821,221.37	4,468,344,698.05
Bank Instruments	0.00	0.00
Mutual Fund Investments	562,126,501.35	562,052,003.75
Government Securities	1,323,542,838.79	1,323,590,432.09
Variable Rate Notes	350,000,000.00	350,073,650.00
<b>Total</b>	<b>\$8,050,365,166.84</b>	<b>\$8,051,935,389.22</b>

Market value of collateral supporting the Repurchase Agreements is at least 102% of the Book Value. The portfolio is managed by Federated Investment Counseling and the assets are safe kept in a separate custodial account at State Street Bank in the name of TexPool Prime. The assets of TexPool Prime are the only source of payments to the Participants. There is no secondary source of payment for the pool such as insurance or State guarantee. Should you require a copy of the portfolio, please contact TexPool Participant Services

### Participant Summary

	Number of Participants	Balance
School District	127	\$2,479,026,441.91
Higher Education	19	\$651,815,606.33
Healthcare	17	\$365,302,029.82
Utility District	47	\$341,550,926.65
City	86	\$2,030,940,273.70
County	43	\$540,425,621.52
Other	89	\$1,841,299,489.50



## TEXPOOL Prime

### Daily Summary

Date	Money Mkt. Fund Equiv. (SEC Std.)	Dividend Factor	TexPool Prime Invested Balance	NAV	WAM Days	WAL Days
9/1	0.2893%	0.000007927	\$7,746,741,756.46	1.00033	53	55
9/2	0.2914%	0.000007983	\$7,712,815,485.93	1.00032	52	55
9/3	0.2915%	0.000007985	\$7,720,936,149.98	1.00031	53	57
9/4	0.2857%	0.000007827	\$7,741,808,036.69	1.00028	54	57
9/5	0.2857%	0.000007827	\$7,741,808,036.69	1.00028	54	57
9/6	0.2857%	0.000007827	\$7,741,808,036.69	1.00028	54	57
9/7	0.2857%	0.000007827	\$7,741,808,036.69	1.00028	54	57
9/8	0.2693%	0.000007379	\$7,757,225,201.18	1.00028	51	54
9/9	0.2673%	0.000007322	\$7,730,847,765.76	1.00028	53	56
9/10	0.2627%	0.000007198	\$7,943,057,758.01	1.00027	53	55
9/11	0.2539%	0.000006957	\$7,856,551,663.08	1.00025	54	57
9/12	0.2539%	0.000006957	\$7,856,551,663.08	1.00025	54	57
9/13	0.2539%	0.000006957	\$7,856,551,663.08	1.00025	54	57
9/14	0.2535%	0.000006946	\$7,888,962,336.95	1.00025	52	55
9/15	0.2528%	0.000006926	\$7,863,359,237.79	1.00025	53	55
9/16	0.2529%	0.000006929	\$7,783,006,153.09	1.00025	52	55
9/17	0.2553%	0.000006994	\$7,766,263,630.00	1.00026	53	56
9/18	0.2534%	0.000006942	\$7,735,896,143.49	1.00024	53	56
9/19	0.2534%	0.000006942	\$7,735,896,143.49	1.00024	53	56
9/20	0.2534%	0.000006942	\$7,735,896,143.49	1.00024	53	56
9/21	0.2559%	0.000007011	\$7,690,860,700.07	1.00024	52	55
9/22	0.2536%	0.000006947	\$7,654,521,943.60	1.00024	51	54
9/23	0.2547%	0.000006978	\$7,655,313,823.11	1.00023	53	56
9/24	0.2514%	0.000006889	\$7,674,117,716.51	1.00023	53	55
9/25	0.2536%	0.000006948	\$7,793,595,262.13	1.00021	52	58
9/26	0.2536%	0.000006948	\$7,793,595,262.13	1.00021	52	58
9/27	0.2536%	0.000006948	\$7,793,595,262.13	1.00021	52	58
9/28	0.2530%	0.000006931	\$7,866,848,189.05	1.00021	50	56
9/29	0.2394%	0.000006558	\$7,974,196,556.49	1.00020	49	55
9/30	0.2386%	0.000006537	\$8,050,365,166.84	1.00020	49	55
<b>Average:</b>	<b>0.2619%</b>	<b>0.000007176</b>	<b>\$7,786,820,030.79</b>	<b>1.00025</b>	<b>53</b>	<b>56</b>



Participant Services  
 1001 Texas Ave. Suite 1150  
 Houston, TX 77002

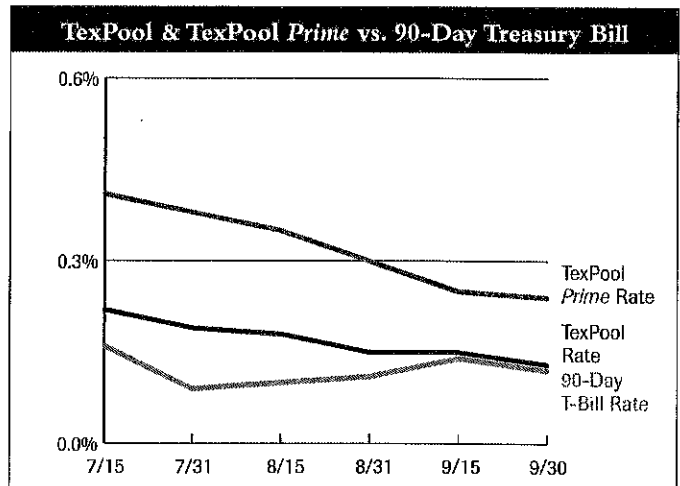
attractive yields relative to deposit products. Prime will remain a player. And yields in government pools should rise when Congress passes a stimulus package (which it will eventually) and when the pandemic's conclusion reverses the massive flight to safety.

The point is, short-term conclusions and long-term speculation are suspect at the moment. Many economic indicators lack credibility. Managers keep an eye on hospitalizations as much as, say, housing. We pay more attention to weekly and regional reports than we did before.

Inflation also should be seen as residing in this camp. The Federal Open Market Committee's projections released last month forecast that PCE inflation will remain below 2% until 2023. There is little question that the tragic job losses will keep consumer spending, and hence inflation, down in the near term. But the trade war was disrupting supply chains before the advent of the coronavirus, and it is possible a vaccine could lead to a swifter bounce-back than many expect. And exactly what is the Federal Reserve's definition of "some time" in its newly announced allowance of inflation to overshoot 2%? Even the deluge of policymaker speeches last month couldn't answer that.

Everyone should take a step back to see the bigger picture.

Treasury yields ended the month with 1-month at 0.08%, 3-month at 0.11%, 6-month at 0.11% and 12-month at 0.13%. Libor ended the month with 1-month at 0.15%, 3-month at



*90-Day Treasury Bill is a short-term debt instrument backed by the national government. These are used to collect immediate cash to meet outstanding obligations.*

*Any private investor can invest in a Treasury bill. The 90-Day Treasury Bill is a weighted average rate of the weekly auctions of 90-Day Treasury Bills.*

*Past performance is no guarantee of future results.*

0.23%, 6-month at 0.26% and 12-month at 0.36%. The weighted average maturity (WAM) at month-end was 38 days for TexPool and 49 days for TexPool Prime.

**SPLENDORA INDEPENDENT SCHOOL DISTRICT**

**FINANCIAL STATEMENT**

**October 19, 2020**

THIS IS TO CERTIFY THAT THE BOARD OF EDUCATION OF THE SPLENDORA INDEPENDENT SCHOOL DISTRICT IN A MEETING WITH A QUORUM PRESENT ON THIS DATE APPROVED THE FINANCIAL STATEMENT FOR THE PERIOD ENDING SEPTEMBER 30, 2020.

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PRESIDENT

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SECRETARY



**Splendor ISD Board of Trustees  
Agenda Item Information Form**

**Board Meeting Date: October 19, 2020**

**Submitted Date: September 30, 2020**

**Agenda Business Items:**

- Consent Agenda Item**  
(Board has acted on items such as this previously)
- New Action**  
(Board has not seen information previously and allows for more time to discuss)

**Information Only Items:**

- Presentation**
- Recognition**
- Information**

---

**Name of Person Responsible:** Brian Kroeger

**Department or Campus:** Human Resources

**Topic:** TEC limits class size to a 22:1 ratio. We are seeking a waiver for the following classes:

Timber Lakes Elementary

Second Grade

Julian Ibanez over 28:1

Fourth Grade

Jennifer Livingston Section 42 over 23:1

Lori Richardson over 23:1

Elizabeth Vasquez 3 sections over 24:1, 24:1, 23:1

**Background Information:**

**Attachments:**

**Superintendent's Resolutions:** Recommended. We will continue to monitor qualified applicants for a possible mid-year hire should numbers continue to rise.



**Splendoria ISD Board of Trustees  
Agenda Item Information Form**

**Board Meeting Date: October 19, 2020**

**Submitted Date: September 24, 2020**

**Agenda Business Items:**

- Consent Agenda Item  
(Board has acted on items such as this previously)
- New Action  
(Board has not seen information previously and allows for more time to discuss)

**Information Only Items:**

- Presentation
- Recognition
- Information

---

**Name of Person Responsible: Dr Jeff Burke**

**Department or Campus: Admin**

**Topic: YMCA School Supply Donation**

**Background Information: YMCA School Supply Donation Value  
\$3,333.33**

**Attachments: Email**

**Superintendent's Resolutions: Recommended**

----- Forwarded message -----

From: **Scott Harper** <[Scott.Harper@ymcahouston.org](mailto:Scott.Harper@ymcahouston.org)>

Date: Tue, Sep 22, 2020 at 12:26 PM

Subject: YMCA and Montgomery County United Way Operation Backpack support

To: [nlewis@conroeisd.net](mailto:nlewis@conroeisd.net) <[nlewis@conroeisd.net](mailto:nlewis@conroeisd.net)>, [amy.busby@misd.org](mailto:amy.busby@misd.org) <[amy.busby@misd.org](mailto:amy.busby@misd.org)>, Amy Locker <[alocker@magnoliaisd.org](mailto:alocker@magnoliaisd.org)>, Fails, Jamie <[jfails@willisisd.org](mailto:jfails@willisisd.org)>, Kelly Johnson <[KJOHNSON@newcaneyisd.org](mailto:KJOHNSON@newcaneyisd.org)>, Lisa Foster <[lfoster@splendoraisd.org](mailto:lfoster@splendoraisd.org)>

Cc: Judi Foster <[JFoster@unitedwayhouston.org](mailto:JFoster@unitedwayhouston.org)>

Ladies, it is my pleasure to inform you all that the Montgomery County United Way has approved our request for school supply support again for this year. Each of you will have \$3,333.33 to spend. If you have any changes in your original request, please let me know and also prioritize the list if you need something more than something else. Once you send me your new list or confirm your old one, I will place the order and pay for the items on your behalf and have them shipped directly to you. With that, I will need the address where you would like the items shipped to your attention.

During the presentation of our request, Regional Council members posed questions in an effort to better understand the needs of each of our Montgomery County ISDs. Your answers to their questions below will allow our friends at United Way to determine where the gaps are, which needs should be prioritized, and if there are possible resources that can be utilized.

- How many students are learning remotely?
- How many students are attending class in person?
- What technology has each school district provided for their students?
- What are the technology gaps?
- What has TEA provided to each district?
- How much funding did each district receive from CARES?
- How was it used?
- What are the other pressing needs?

Thank you and I am looking forward to your responses and remember to include the address.

Stay dry, Scott

**Scott Harper**  
**Vice President - Major Gifts**  
**YMCA Of Greater Houston**

2600 North Loop West, Suite 300  
Houston, TX 77092

**E** [scott.harper@ymcahouston.org](mailto:scott.harper@ymcahouston.org) **W** [www.ymcahouston.org](http://www.ymcahouston.org)

[Facebook](#) | [Twitter](#) | [YouTube](#)

**The Y: We're for youth development, healthy living and social responsibility.**

A United Way agency

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The requested supplies are listed below.

- Hand sanitizing wipes or alcohol wipes (not Clorox or Lysol disinfectant wipes) GLE
- composition notebooks SJH
- water bottles (container) SJH
- feminine products SJH
- Deodorant SJH
- hand sanitizer SJH
- plastic folders PCE
- pencil boxes PCE
- colored pencils SJH, PCE
- pencil top erasers PCE
- Erasers PCE
- chart paper TLE
- dry erase markers PCE, TLE

- glue sticks PCE, TLE
- Glue PCE, TLE
- crayons PCE, TLE
- copper tape TLE
- children's scissors PCE, TLE
- styrofoam cups TLE
- popsicle sticks TLE
- construction paper PCE, TLE
- 50+ mini white/dry erase boards TLE
- Manilla folder TLE
- Hanging file folders TLE
- Binder clips, small and large TLE
- Student markers PCE



**Splendoria ISD Board of Trustees  
Agenda Item Information Form**

**Board Meeting Date:** October 19, 2020

**Submitted Date:** September 29, 2020

**Agenda Business Items:**

- Consent Agenda Item**  
(Board has acted on items such as this previously)
- New Action**  
(Board has not seen information previously and allows for more time to discuss)

**Information Only Items:**

- Presentation**
- Recognition**
- Information**

---

**Name of Person Responsible:**

Rhea Young

**Department or Campus:**

Teaching and Learning

**Topic:**

Textbook Committee

**Background Information:**

The district is responsible for having a district level and campus level committee that oversees textbook adoptions during a Proclamation year. Proclamation 2021 includes English and Spanish PreK systems. Attached you will find a recommendation for the district and campus level textbook committee as well as the full document outlining Proclamation 2021. The role of the campus level committee is to review different State approved material and make a recommendation for material that best aligns with the district's mission and vision. The committee is provided a rubric to support in the selection of the new adoption. The district level committee ensures the selection aligns with our strategic direction and curriculum management plan.

**Attachments:**

[Splendoria ISD Textbook Committee](#)

[Proclamation 2021](#)

**Superintendent's Resolutions: Reviewed & Approved**



**Splendoria ISD Board of Trustees  
Agenda Item Information Form**

**Board Meeting Date:** October 19, 2020

**Submitted Date:** September 29, 2020

**Agenda Business Items:**

- Consent Agenda Item**  
(Board has acted on items such as this previously)
- New Action**  
(Board has not seen information previously and allows for more time to discuss)

**Information Only Items:**

- Presentation**
- Recognition**
- Information**

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**Name of Person Responsible:**

Deitra Johnson

**Department or Campus:**

Communications

**Topic:**

Flier Distribution and Website Posting

**Background Information:**

We need to clarify our guidelines for posting fliers to our website. Our current GKDA local policy states we would allow both for-profit and non-profit to be posted to our website. The Communications Department recommends adding language to the local policy to reflect the practices we have been using.

**Attachments:**

[GKDA Local](#) (current)

**Superintendent's Resolutions: Recommended**

## **PROPOSED REVISIONS**

### **Distribution of Nonschool Literature Permitted**

Written or printed materials, handbills, photographs, pictures, films, tapes, or other visual or auditory materials not sponsored by the District or by a District-affiliated school-support organization shall not be sold, circulated, distributed, or posted on any District premises by any District employee or by persons or groups not associated with the District, except in accordance with this policy.

The District shall not be responsible for, nor shall the District endorse, the contents of any nonschool literature distributed on any District premises.

[See CPAB regarding use of the District's internal mail system and FNAA regarding distribution of nonschool literature by students.]

### **Limitations on Content**

Nonschool literature shall not be distributed on District property if:

1. The materials are obscene, vulgar, or otherwise inappropriate for the age and maturity of the audience.
2. The materials endorse actions endangering the health or safety of students.
3. The materials promote illegal use of drugs, alcohol, or other controlled substances.
4. The distribution of such materials would violate the intellectual property rights, privacy rights, or other rights of another person.
5. The materials contain defamatory statements about public figures or others.
6. The materials advocate imminent lawless or disruptive action and are likely to incite or produce such action.
7. The materials are hate literature or similar publications that scurrilously attack ethnic, religious, or racial groups or contain content aimed at creating hostility and violence, and the materials would materially and substantially interfere with school activities or the rights of others.
8. There is reasonable cause to believe that distribution of the nonschool literature would result in material and substantial interference with school activities or the rights of others.

### **Prior Review**

All nonschool literature intended for distribution on school campuses or other District premises under this policy shall be submitted to the Superintendent or designee for prior review in accordance with the following:

9. Materials shall include the name of the person or organization sponsoring the distribution.
10. Using the standards found in this policy at Limitations on Content, the Superintendent or designee shall approve or reject submitted materials within two school days of the time the materials were received.

### **Exceptions to Prior Review**

Prior review shall not be required for distribution of nonschool literature in the following circumstances:

11. Distribution of materials by an attendee to other attendees at a school-sponsored meeting intended for adults and held after school hours;
12. Distribution of materials by an attendee to other attendees at a community group meeting held in accordance with GKD(LOCAL) or a noncurriculum-related student group meeting held in accordance with FNAB(LOCAL); or
13. Distribution for electioneering purposes during the time a school facility is being used as a polling place in accordance with state law [see BBBA].

All nonschool literature distributed under these exceptions shall be removed from District property immediately following the event at which the materials were distributed.

Even when prior review is not required, all other provisions of this policy shall apply.

### **Time, Place, and Manner Restrictions**

Each campus principal shall designate times, locations, and means by which nonschool literature that is appropriate for distribution, as provided in this policy, may be made available or distributed to students or others at the principal's campus.

The Superintendent or designee shall designate times, locations, and means for distribution of nonschool literature at District facilities other than school campuses, in accordance with this policy.

**Violations of Policy**

Failure to comply with this policy regarding distribution of nonschool literature shall result in appropriate administrative action, including but not limited to confiscation of nonconforming materials and/or suspension of use of District facilities. Appropriate law enforcement officials may be called if a person refuses to comply with this policy or fails to leave the premises when asked. [See GKA]

**Appeals**

Decisions made by the administration in accordance with this policy may be appealed in accordance with the appropriate District complaint policy. [See DGBA or GF]



**Splendoria ISD Board of Trustees  
Agenda Item Information Form**

**Board Meeting Date: October 19, 2020**

**Submitted Date: October 14, 2020**

**Agenda Business Items:**

- Consent Agenda Item  
(Board has acted on items such as this previously)
- New Action  
(Board has not seen information previously and allows for more time to discuss)

**Information Only Items:**

- Presentation
- Recognition
- Information

---

**Name of Person Responsible: Adam Dietrich, Board President**

**Department or Campus: Admin**

**Topic: Board member CE Hours**

**Background Information: Announcement of Board members CE Hours**

**Attachments: Board CE Hours**

**Superintendent's Resolutions: Reviewed**

President Script:

Under the State Board of Education Rule, completing required continuing education each year of service is a basic obligation and expectation of any sitting board member.

As Board President (*if absent, then replace with "Presiding Officer of the Board"*), I am required to announce the name of each member who:

- Has completed the required continuing education;
- Has exceeded the required continuing education; and
- Is deficient in meeting the required continuing education.

The requirements for training are measured as of the first anniversary of the date of the trustees election or appointment or two year anniversary of his or her previous training, as applicable.

There are seven training areas for board member continuing education:

1. Local District Orientation
2. Orientation to the Texas Education Code
3. Team Building
4. Additional Continuing Education
5. Evaluating Student Academic Performance and Setting Goals
6. Identifying and Reporting Abuse, Trafficking and Other Maltreatment of Children

To the extent applicable to each board member, I will announce the completion or deficiency as to required training.

For members who still have time remaining to complete required training, I will announce those board members who have scheduled timely training and those who have not yet scheduled the training.

At the conclusion of this announcement, I will announce any board members training in excess of the continuing education requirements.

Adam Dietrich - President, Has exceeded the required continuing education requirements.

Dan Muirhead – Assistant Secretary, Has exceeded the required continuing education requirements.

Barry Welch – Member, is deficient in meeting the required continuing education requirements. Board member Welch has until January 31, 2021 to complete the required training without being delinquent per waiver signed into effect by TEA Commissioner Mike Morath on August 10, 2020.

Allen Wells – Member, Has exceeded the required continuing education requirements.

Jason Sessum - Member, Has completed the required continuing education requirements.

Jackie Knott - Secretary, Has exceeded the required continuing education requirements.

Suzanne Soto - Vice President, Has exceeded the required continuing education requirements.

**2020**

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**Property  
Value Study  
Appeals  
Services**



**Splendora  
Independent  
School District**

**170-907  
Report  
2014 to 2019  
Property Value Study Appeals**



1517 W. Front Street, Suite 202 • Tyler, TX 75702 | 512.634.3804 | Fax: 512.447.2433  
Prepared by: Robby Harbuck, Director, Property Value Study Appeals Division

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

ATTORNEYS AT LAW  
1517 WEST FRONT STREET  
SUITE 202  
TYLER, TEXAS 75702  
512/447-6675 EXT. 3804

September 8, 2020

Board of Trustees  
Splendora Independent School District  
23419 FM 2090  
Splendora, TX 77372

Dear Trustee:

Linebarger Goggan Blair & Sampson, LLP appreciate the opportunity to report changes made as a result of our 2014 to 2019 Property Value Study appeals. Due to our 2019 Property Value Study appeal, the district received a value reduction of **\$16,067,866** from the Comptroller's preliminary value estimate. This reduction should provide approximately **\$327,000** state aid for the 2019-2020 funding year. Our appeals for the 2014 to 2019 studies have resulted in total value reductions of **\$33,220,666** and approximately **\$711,500** in additional state aid.

The Comptroller has not released the result of their 2020 study. However, they have been gathering data since January 2020. To ensure we are prepared to file an effective appeal next year, we will monitor the Comptroller's study and review any pre-released data.

As in previous years, we will review and administratively appeal the 2020 study result to ensure the district qualifies for its full fair share of state aid based on its actual taxable wealth. I would be pleased to present our report in person and to answer any questions you may have.

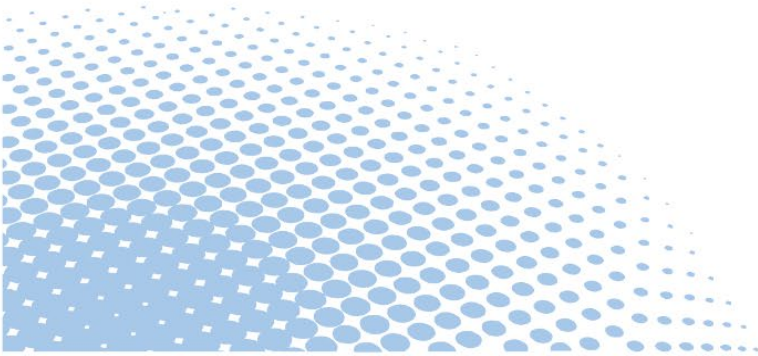
Sincerely,



Robby Harbuck, RPA  
Director  
Property Value Study Appeals Division



# Section I



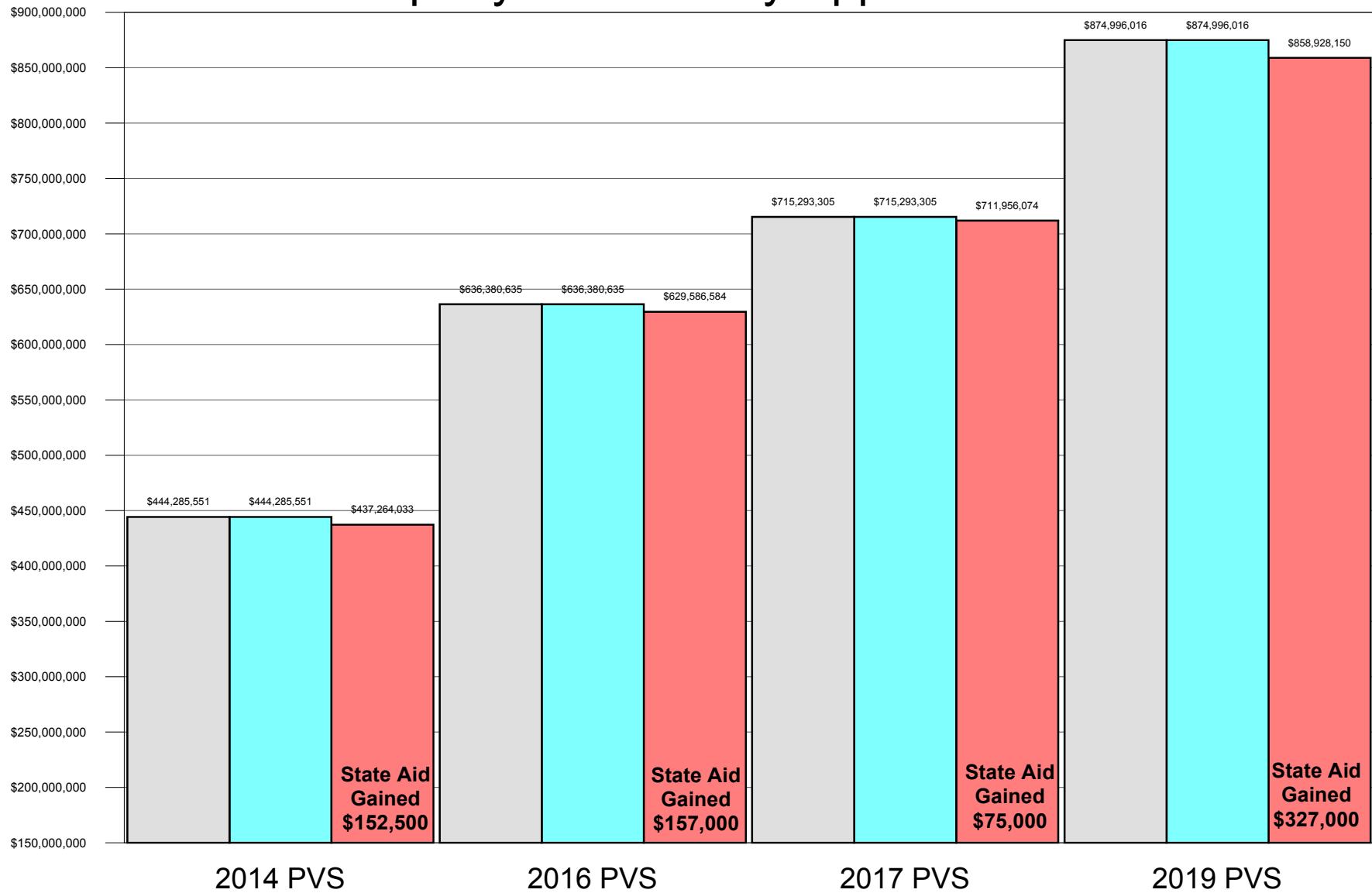
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2014-2020 State Aid Information  
170-907  
Splendora Independent School District

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# Splendora Independent School District 2014 to 2019 Property Value Study Appeals - State Aid Gained



Tax Roll Value
  Preliminary PVS Value
  Final PVS Value and State Aid Gained

School District	Splendora ISD
County/ISD Number/CAD	170-907

<b>Prior Year Tax Collections &amp; PVS</b>	
2018/2019 I&S Tax Collections	\$3,219,804
2018/2019 IFA Local Share Bonded Debt	\$1,210,233
2018/2019 I&S Existing Debt Tax Collections	\$2,009,571
2005-2006 Adopted M&O Tax Rate	\$1.500000
2017 CPTD Adjusted Property Value	\$712,496,781
<b>Current LFA and Tier II Rates</b>	
2019/2020 State Compression %	\$0.930000
2019/2020 Rate - Tier II - Level 1	\$0.076600
2019/2020 Collections - Tier II - Level 1	\$670,161
2019/2020 Rate - Tier II - Level 2	\$0.055900
2019/2020 Collections - Tier II - Level 2	\$489,218

<b>Student Attendance &amp; Wealth Per WADA</b>	
2019/2020 Weighted ADA	5,436.2810
2019/2020 ADA (Existing Debt Allotment)	3,826.5790
2019/2020 ADA (Instructional Facilities Allotment)	3,826.5790
Average Wealth per WADA Preliminary PVS	\$160,955
Average Wealth per WADA Final PVS	\$157,999

<b>Tier I Local Fund Assignment - Preliminary PVS</b>	
2019/2020 Local Fund Assignment (LFA)	\$8,137,463

<b>Tier II Guaranteed Yield - Preliminary PVS</b>	
2019/2020 Tier II State Funding (GYA) - Level 1	\$3,433,980
Actual Tier II Rate (DTR) - Level 1	\$0.076600
Tier II Local Revenue - Level 1	\$670,247
2019/2020 Tier II State Funding (GYA) - Level 2	\$1,008,438
Actual Tier II Rate (DTR) - Level 2	\$0.055900
Tier II Local Revenue - Level 2	\$489,123

<b>Existing Debt Allotment Entitlement - Preliminary PVS</b>	
2019/2020 Existing Debt Allotment (EDA)	\$1,743,765
2008-2009 Existing Debt Rate (EDTR)	\$0.29000
2019/2020 Existing Debt Rate (EDTR)	\$0.29870
Limited Existing Debt Rate (EDTR)	\$0.29000

<b>Instructional Facilities Allotment Entitlement - Preliminary PVS</b>	
2019/2020 Instructional Facilities Allotment (FYA)	\$776,996
Limitation on Assistance	\$2,241,261
Bond Tax Rate (BTR)	\$22.86627

<b>2019 CPTD Property Value Study Information</b>	
2019 CPTD PVS Preliminary Taxable Value (DPV)	\$874,996,016
2019 CPTD PVS Final Taxable Value (DPV)	\$858,928,150
2019 CPTD PVS Taxable Value Reduction	\$16,067,866

**2019 Property Value Study - State Aid Gained Analysis Worksheet**  
*\*For Preliminary State Aid Estimation Purposes Only*

<b>Current Year Tax Collections</b>	
2019/2020 Adopted M&O Tax Rate	\$1.068400
2019/2020 M&O Estimated Taxes @ Adopted Rate	\$8,950,000
2019/2020 Local Revenue at Compressed Rate	\$7,790,621
2019/2020 Existing Debt Service For Eligible Bonds	\$4,410,085
2019/2020 Preliminary PVS Existing Debt Service Local Share	\$2,666,320
2019/2020 Final PVS Existing Debt Service Local Share	\$2,619,724
2019/2020 Instructional Facilities Eligible Debt Service	\$2,241,261
2019/2020 Preliminary PVS Instructional Facilities Local Share	\$1,464,265
2019/2020 Final PVS Instructional Facilities Local Share	\$1,437,377
2019/2020 Total State Aid + Local Revenue	\$32,485,193

<b>School Finance Funding Rates</b>	
2019/2020 Tier II Rate (GL) - Level 1	\$98.56
2019/2020 Tier II Rate (GL) - Level 2	\$49.28
2019/2020 Existing Debt Guaranteed Level (EDGL)	\$38.58
2019/2020 Instructional Facilities Guaranteed Level (FYL)	\$35.00
2019/2020 Tier I State Aid	\$24,694,572

<b>Tier I Local Fund Assignment - Final PVS</b>	
2019/2020 Local Fund Assignment (LFA)	\$7,988,032

<b>Tier II Guaranteed Yield - Final PVS</b>	
2019/2020 Tier II State Funding (GYA) - Level 1	\$3,509,275
Actual Tier II Rate (DTR) - Level 1	\$0.078000
Tier II Local Revenue - Level 1	\$669,964
2019/2020 Tier II State Funding (GYA) - Level 2	\$1,037,441
Actual Tier II Rate (DTR) - Level 2	\$0.057000
Tier II Local Revenue - Level 2	\$489,589

<b>Existing Debt Allotment Entitlement - Final PVS</b>	
2019/2020 Existing Debt Allotment (EDA)	\$1,790,361
2008-2009 Existing Debt Rate (EDTR)	\$0.29000
2019/2020 Existing Debt Rate (EDTR)	\$0.29870
Limited Existing Debt Rate (EDTR)	\$0.29000

<b>Instructional Facilities Allotment Entitlement - Final PVS</b>	
2019/2020 Instructional Facilities Allotment (FYA)	\$803,884
Limitation on Assistance	\$2,241,261
Bond Tax Rate (BTR)	\$22.44637

<b>2019/2020 State Aid Gained - Final PVS</b>	
2019/2020 Tier I Local Fund Assignment Reduction	\$149,431
2019/2020 Tier II Guaranteed Yield State Aid Gained	\$104,298
2019/2020 Existing Debt Allotment Entitlement Gained	\$46,597
2019/2020 Instructional Facilities Allotment Entitlement Gained	\$26,889
2019/2020 Total State Aid Gained	\$327,214

**COMPTROLLER OF PUBLIC ACCOUNTS - PROPERTY TAX ASSISTANCE DIVISION**

**2019 ISD SUMMARY WORKSHEET**

**170-Montgomery**

**170-907-02/Splendora ISD**

CATEGORY	LOCAL TAX ROLL VALUE	2019 WTD MEAN RATIO	2019 PTAD VALUE ESTIMATE	2019 VALUE ASSIGNED
A. SINGLE-FAMILY RESIDENCES	658,428,023	0.9779	673,308,133	658,428,023
B. MULTIFAMILY RESIDENCES	251,720	N/A	251,720	251,720
C1. VACANT LOTS	67,598,370	0.8460	79,903,511	67,598,370
C2. COLONIA LOTS	0	N/A	0	0
D1. QUALIFIED AG LAND	19,440,090	1.1805	16,467,242	19,440,090
D2. REAL PROP:FARM & RANCH	141,460	N/A	141,460	141,460
E. REAL PROP NONQUAL ACREAGE	129,710,319	0.9351	138,712,778	129,710,319
F1. COMMERCIAL REAL	80,869,471	0.9254	87,388,665	80,869,471
F2. INDUSTRIAL REAL	10,198,420	N/A	10,198,420	10,198,420
G. OIL,GAS,MINERALS	7,090	N/A	7,090	7,090
J. UTILITIES	38,103,890	N/A	38,103,890	38,103,890
L1. COMMERCIAL PERSONAL	40,326,100	N/A	40,326,100	40,326,100
L2. INDUSTRIAL PERSONAL	24,164,426	N/A	24,164,426	24,164,426
M. MOBILE HOMES	16,823,483	N/A	16,823,483	16,823,483
N. INTANGIBLE PERSONAL PROP	0	N/A	0	0
O. RESIDENTIAL INVENTORY	1,650,480	N/A	1,650,480	1,650,480
S. SPECIAL INVENTORY	1,412,770	N/A	1,412,770	1,412,770
<b>SUBTOTAL</b>	<b>1,089,126,112</b>		<b>1,128,860,168</b>	<b>1,089,126,112</b>
<b>LESS TOTAL DEDUCTIONS</b>	<b>214,130,096</b>		<b>218,963,430</b>	<b>214,130,096</b>
<b>TOTAL TAXABLE VALUE</b>	<b>874,996,016</b>		<b>909,896,738</b>	<b>874,996,016</b>

THE TAXABLE VALUES SHOWN HERE WILL NOT MATCH THE VALUES REPORTED BY YOUR APPRAISAL DISTRICT

SEE THE ISD DEDUCTION REPORT FOR A BREAKDOWN OF DEDUCTION VALUES

GOVERNMENT CODE SUBSECTIONS 403.302 (J) AND (K) REQUIRE THE COMPTROLLER TO CERTIFY ALTERNATIVE MEASURES OF SCHOOL DISTRICT WEALTH. THESE MEASURES ARE REPORTED FOR TAXABLE VALUES FOR MAINTENANCE AND OPERATIONS (M&O) TAX PURPOSES AND FOR INTEREST AND SINKING FUND (I&S) TAX PURPOSES. FOR DISTRICTS THAT HAVE NOT ENTERED INTO VALUE LIMITATION AGREEMENTS, T1 THROUGH T4 WILL BE THE SAME AS T7 THROUGH T10.

**VALUE TAXABLE FOR M&O PURPOSES**

T1	T2	T3	T4	
907,178,129	874,996,016	907,178,129	874,996,016	
	<b>LOSS TO THE ADDITIONAL \$10,000 HOMESTEAD EXEMPTION</b>			<b>50% OF THE LOSS TO THE LOCAL OPTIONAL PERCENTAGE HOMESTEAD EXEMPTION</b>
	32,182,113			0

T1 = SCHOOL DISTRICT TAXABLE VALUE FOR M&O PURPOSES BEFORE THE LOSS TO THE ADDITIONAL \$10,000 HOMESTEAD EXEMPTION

T2 = SCHOOL DISTRICT TAXABLE VALUE FOR M&O PURPOSES AFTER THE LOSS TO THE ADDITIONAL \$10,000 HOMESTEAD EXEMPTION AND THE TAX CEILING REDUCTION

T3 = T1 MINUS 50% OF THE LOSS TO THE LOCAL OPTIONAL PERCENTAGE HOMESTEAD EXEMPTION

T4 = T2 MINUS 50% OF THE LOSS TO THE LOCAL OPTIONAL PERCENTAGE HOMESTEAD EXEMPTION

COMPTROLLER OF PUBLIC ACCOUNTS - PROPERTY TAX ASSISTANCE DIVISION

2019 DEDUCTION DETAIL

170-Montgomery

170-907-02/Splendoria ISD

CATEGORY	LOCAL TAX ROLL VALUE	2019 WTD MEAN RATIO	2019 PTAD VALUE ESTIMATE	2019 VALUE ASSIGNED
<b>VALUE TAXABLE FOR I&amp;S PURPOSES</b>				
<b>T7</b>	<b>T8</b>	<b>T9</b>	<b>T10</b>	
907,178,129	874,996,016	907,178,129	874,996,016	

T7 = SCHOOL DISTRICT TAXABLE VALUE FOR I&S PURPOSES BEFORE THE LOSS TO THE ADDITIONAL \$10,000 HOMESTEAD EXEMPTION

T8 = SCHOOL DISTRICT TAXABLE VALUE FOR I&S PURPOSES AFTER THE LOSS TO THE ADDITIONAL \$10,000 HOMESTEAD EXEMPTION AND THE TAX CEILING REDUCTION

T9 = T7 MINUS 50% OF THE LOSS TO THE LOCAL OPTIONAL PERCENTAGE HOMESTEAD EXEMPTION

T10 = T8 MINUS 50% OF THE LOSS TO THE LOCAL OPTIONAL PERCENTAGE HOMESTEAD EXEMPTION

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

**COMPTROLLER OF PUBLIC ACCOUNTS - PROPERTY TAX ASSISTANCE DIVISION**

**2019 ISD SUMMARY WORKSHEET**

**170-907-02/Splendora ISD**

<b>DEDUCTIONS ALLOWED IN PVS</b>	<b>LOCAL VALUE</b>	<b>PTAD VALUE</b>	<b>ASSIGNED VALUE</b>
Homestead - State-Mandated Homestead Exemption	84,157,113	84,157,113	84,157,113
Homestead - State-Mandated Over-65 or Disabled \$10,000	10,830,800	10,830,800	10,830,800
Homestead - 100% Disabled or Unemployable Veterans	5,033,504	5,033,504	5,033,504
Homestead - Disabled Veterans and Surviving Spouse	880,353	880,353	880,353
Homestead - Over-65 or Disabled Freeze Loss	46,485,384	49,862,653	46,485,384
Homestead - 10% Appraisal Cap Loss	64,429,211	65,885,276	64,429,211
Freeport	224,261	224,261	224,261
Pollution Control	0	0	0
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	2,072,878	2,072,878	2,072,878
Prorations	16,592	16,592	16,592
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0
Homestead - Surviving Spouse 100% Disabled	0	0	0
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LOD	0	0	0
<b>TOTAL DEDUCTIONS ALLOWED IN PVS</b>	<b>214,130,096</b>	<b>218,963,430</b>	<b>214,130,096</b>

**COMPTROLLER OF PUBLIC ACCOUNTS - PROPERTY TAX ASSISTANCE DIVISION**

**2019 ISD SUMMARY WORKSHEET**

**170-Montgomery**

**170-907-02/Splendora ISD**

CATEGORY	LOCAL TAX ROLL VALUE	2019 WTD MEAN RATIO	2019 PTAD VALUE ESTIMATE	2019 VALUE ASSIGNED
A. SINGLE-FAMILY RESIDENCES	654,998,583	0.9779	669,801,189	654,998,583
B. MULTIFAMILY RESIDENCES	251,720	N/A	251,720	251,720
C1. VACANT LOTS	85,350,840	0.8460	100,887,518	85,350,840
C2. COLONIA LOTS	0	N/A	0	0
D1. QUALIFIED AG LAND	8,014,507	1.0457	7,664,359	8,014,507
D2. REAL PROP:FARM & RANCH	141,460	N/A	141,460	141,460
E. REAL PROP NONQUAL ACREAGE	128,873,700	0.9351	137,818,094	128,873,700
F1. COMMERCIAL REAL	62,734,219	0.9254	67,791,462	62,734,219
F2. INDUSTRIAL REAL	10,198,420	N/A	10,198,420	10,198,420
G. OIL,GAS,MINERALS	7,200	N/A	7,200	7,200
J. UTILITIES	38,103,890	N/A	38,103,890	38,103,890
L1. COMMERCIAL PERSONAL	40,144,296	N/A	40,144,296	40,144,296
L2. INDUSTRIAL PERSONAL	24,164,426	N/A	24,164,426	24,164,426
M. MOBILE HOMES	17,080,693	N/A	17,080,693	17,080,693
N. INTANGIBLE PERSONAL PROP	0	N/A	0	0
O. RESIDENTIAL INVENTORY	1,650,480	N/A	1,650,480	1,650,480
S. SPECIAL INVENTORY	1,605,207	N/A	1,605,207	1,605,207
<b>SUBTOTAL</b>	<b>1,073,319,641</b>		<b>1,117,310,414</b>	<b>1,073,319,641</b>
<b>LESS TOTAL DEDUCTIONS</b>	<b>214,391,491</b>		<b>219,194,503</b>	<b>214,391,491</b>
<b>TOTAL TAXABLE VALUE</b>	<b>858,928,150</b>		<b>898,115,911</b>	<b>858,928,150</b>

THE TAXABLE VALUES SHOWN HERE WILL NOT MATCH THE VALUES REPORTED BY YOUR APPRAISAL DISTRICT

SEE THE ISD DEDUCTION REPORT FOR A BREAKDOWN OF DEDUCTION VALUES

GOVERNMENT CODE SUBSECTIONS 403.302 (J) AND (K) REQUIRE THE COMPTROLLER TO CERTIFY ALTERNATIVE MEASURES OF SCHOOL DISTRICT WEALTH. THESE MEASURES ARE REPORTED FOR TAXABLE VALUES FOR MAINTENANCE AND OPERATIONS (M&O) TAX PURPOSES AND FOR INTEREST AND SINKING FUND (I&S) TAX PURPOSES. FOR DISTRICTS THAT HAVE NOT ENTERED INTO VALUE LIMITATION AGREEMENTS, T1 THROUGH T4 WILL BE THE SAME AS T7 THROUGH T10.

**VALUE TAXABLE FOR M&O PURPOSES**

T1	T2	T3	T4	
889,049,128	858,928,150	889,049,128	858,928,150	
	<b>LOSS TO THE ADDITIONAL \$10,000 HOMESTEAD EXEMPTION</b>			<b>50% OF THE LOSS TO THE LOCAL OPTIONAL PERCENTAGE HOMESTEAD EXEMPTION</b>
	30,120,978			0

T1 = SCHOOL DISTRICT TAXABLE VALUE FOR M&O PURPOSES BEFORE THE LOSS TO THE ADDITIONAL \$10,000 HOMESTEAD EXEMPTION

T2 = SCHOOL DISTRICT TAXABLE VALUE FOR M&O PURPOSES AFTER THE LOSS TO THE ADDITIONAL \$10,000 HOMESTEAD EXEMPTION AND THE TAX CEILING REDUCTION

T3 = T1 MINUS 50% OF THE LOSS TO THE LOCAL OPTIONAL PERCENTAGE HOMESTEAD EXEMPTION

T4 = T2 MINUS 50% OF THE LOSS TO THE LOCAL OPTIONAL PERCENTAGE HOMESTEAD EXEMPTION

COMPTROLLER OF PUBLIC ACCOUNTS - PROPERTY TAX ASSISTANCE DIVISION

2019 DEDUCTION DETAIL

170-Montgomery

170-907-02/Splendor ISD

CATEGORY	LOCAL TAX ROLL VALUE	2019 WTD MEAN RATIO	2019 PTAD VALUE ESTIMATE	2019 VALUE ASSIGNED
<b>VALUE TAXABLE FOR I&amp;S PURPOSES</b>				
<b>T7</b>	<b>T8</b>	<b>T9</b>	<b>T10</b>	
889,049,128	858,928,150	889,049,128	858,928,150	

T7 = SCHOOL DISTRICT TAXABLE VALUE FOR I&S PURPOSES BEFORE THE LOSS TO THE ADDITIONAL \$10,000 HOMESTEAD EXEMPTION

T8 = SCHOOL DISTRICT TAXABLE VALUE FOR I&S PURPOSES AFTER THE LOSS TO THE ADDITIONAL \$10,000 HOMESTEAD EXEMPTION AND THE TAX CEILING REDUCTION

T9 = T7 MINUS 50% OF THE LOSS TO THE LOCAL OPTIONAL PERCENTAGE HOMESTEAD EXEMPTION

T10 = T8 MINUS 50% OF THE LOSS TO THE LOCAL OPTIONAL PERCENTAGE HOMESTEAD EXEMPTION

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID, AND LOCAL VALUE WAS CERTIFIED

**COMPTROLLER OF PUBLIC ACCOUNTS - PROPERTY TAX ASSISTANCE DIVISION**

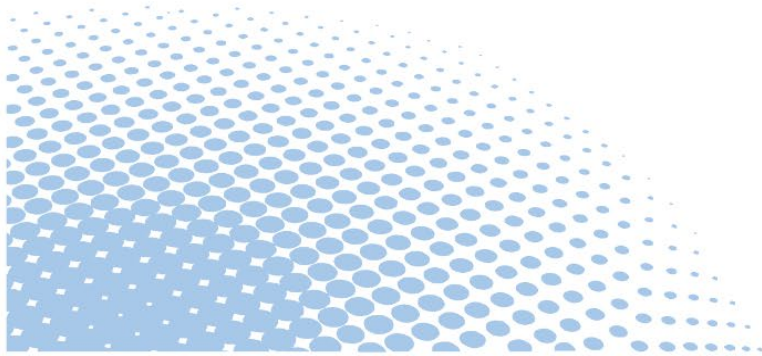
**2019 ISD SUMMARY WORKSHEET**

**170-907-02/Splendora ISD**

<b>DEDUCTIONS ALLOWED IN PVS</b>	<b>LOCAL VALUE</b>	<b>PTAD VALUE</b>	<b>ASSIGNED VALUE</b>
Homestead - State-Mandated Homestead Exemption	85,050,978	85,050,978	85,050,978
Homestead - State-Mandated Over-65 or Disabled \$10,000	10,948,557	10,948,557	10,948,557
Homestead - 100% Disabled or Unemployable Veterans	5,197,315	5,197,315	5,197,315
Homestead - Disabled Veterans and Surviving Spouse	926,353	926,353	926,353
Homestead - Over-65 or Disabled Freeze Loss	46,413,308	49,782,968	46,413,308
Homestead - 10% Appraisal Cap Loss	63,424,201	64,857,553	63,424,201
Freeport	224,261	224,261	224,261
Pollution Control	0	0	0
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	2,072,878	2,072,878	2,072,878
Prorations	0	0	0
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0
Homestead - Surviving Spouse 100% Disabled	133,640	133,640	133,640
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LOD	0	0	0
<b>TOTAL DEDUCTIONS ALLOWED IN PVS</b>	<b>214,391,491</b>	<b>219,194,503</b>	<b>214,391,491</b>



# Section II



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## Property Value Study Appeals Services General Information

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# Linebarger's Property Value Study (PVS) Appeal Services

## An Overview of the 2020 PVS

Last year Texas school districts finally saw a change in the state's public education funding system. The 86<sup>th</sup> Legislative Session included both property tax reform and school finance reform. These changes provide more Basic Allotment per student, money for classrooms, teacher compensation increases, reduces recapture, and cuts local property taxes.

A significant change to the 2019 Comptroller's Property Value Study (PVS) from HB3 involves moving to current-year values (2020) for the calculation of state aid (2020-2021). School districts will need to estimate the taxable T2 property value that will eventually come from the 2020 property value study, prior to the adoption of their budgets. In the past, the Comptroller would use a prior year's PVS to set values for current year funding. This switch to current-year values means that the values will not officially be available until closer to settle up. School districts will have to estimate this value for the completion of the state aid template.

Another challenge facing school districts stems from legislative changes made years ago that changed the Comptroller's annual review schedule. The biggest changes were biennial PVS reviews for most school districts and biennial compliance review for appraisal districts. Last year the Comptroller reviewed approximately one-half of the appraisal districts to determine their compliance with generally accepted standards, procedures, and methodology. School districts located in these appraisal districts were not reviewed in the 2019 Property Value Study and were assigned local value. However, these school districts are being reviewed in the Comptroller's 2020 Property Value Study (this year's study) and the study will determine whether to assign state value, local value, or substitute local value for state value under hold harmless provisions. Every school district that is assigned state value could be subject to losses in school funding.

### Service Highlights

- Over 33 Years of PVS Appeals Experience
- Comprehensive Administrative Appeals
- Litigation Services when required
- Eligibility Assignment Appeals
- Over \$94 Million in additional state aid/gain in past 6 1/2 years
- Over \$8.65 Billion in valuation reduced in same timeframe

# Property Value Appeal Services

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The other half of Texas school districts, those selected for the 2019 Property Value Study review and assigned valid local values, are excluded from the 2020 Property Value Study while their appraisal districts undergo the compliance review. These excluded school districts will be assigned local value in the 2020 Property Value Study. However, if any of these school districts had invalid 2019 PVS findings, they will be subject to an annual review and will be included in the 2020 Property Value Study. Under this annual review, the Comptroller's staff will determine whether to assign state value, local value, or substitute local value for state value under hold harmless provisions. Any time the Comptroller assigns state value to a school district, it stands to lose school funding.

## The Importance of a PVS

Changes from the 86th Legislative Regular session have not reduced the importance of the Comptroller's PVS. Based on historical school funding distribution and equalization methods, the Comptroller's estimate of total taxable value for every school district should continue to be a significant component in the state funding formula. The 2020 PVS estimate will determine the total taxable value used for all 2020-2021 school district funding. Ultimately, the 2020 PVS value estimate will become one of the most crucial components in determining the cost to every school district and the State for all shared 2020-2021 funding.

## 2020 PVS Possible Outcomes

If a school district is part of the 2020 PVS, the Comptroller's finding is based on Section 403.3011 of the Government Code. The four possible actions under this section include:

- Local value is valid and local value is assigned. Local value is invalid but greater than state value and local value is assigned.
- Local value is invalid, but the school district is eligible to substitute local value for state value for the first year of the two-year hold harmless period. An eligible school district's local value must have been valid in the two previous PVS reports, and its 2020 local value cannot be less than 90% of the lower limit of the Comptroller's margin of error. Eligible school districts qualifying for the second year of the hold harmless period will also have local value substituted for state value.

# Property Value Appeal Services

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- Local value is invalid and state value is assigned.
- A provision effective January 1, 2010, requires appraisal districts to comply with the scoring requirement in their most recent Comptroller review.

## Challenging Invalid Local Values

The critical issue is losing local value (declared invalid) and being assigned state value. In this case, a school district could lose state aid or be subject to increased recapture. Any school district assigned state value in the Comptroller's 2020 PVS will have to appeal to prevent unnecessary losses in state funding.

Complicating the matter are the limited timeframes and the constant revisions to the rules for filing a protest.

Once the 2020 PVS is released on January 31, 2021, school districts have only 40 days to prepare and submit their appeals. The appeal must comply with the Comptroller's protest rules for evidence submission and State Office of Administrative Hearings review. The Comptroller continues to revise the protest rules, thereby increasing evidence requirements. These rules make compliance difficult and allow the Comptroller to reject protests deemed not in compliance. In addition to complying with the Comptroller's changing protest rules, each school district protest must include evidence sufficient for review by the State Office of Administrative Hearings. Ultimately, if all of these steps fail, school districts may challenge the ruling in district court.

Our school finance system fails to function as intended when estimates of total taxable value are inaccurate or inequitable. Your school district can prevent unfair estimates of total taxable value that reduce state funding and increase local taxes with an effective appeal identifying any inaccuracies in the Comptroller's Property Value Study. We file successful PVS Appeals for numerous school districts across the State and are prepared to assist your district.

## Comprehensive Administrative Appeals

When values determined by the Comptroller are inaccurate or inequitable, Linebarger Goggan Blair & Sampson, LLP (Linebarger) is prepared to appeal on behalf of any school district to ensure accurate

# Property Value Appeal Services

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state funding and prevent unnecessary demands on its taxpayers. As in previous years, successful appeals require solutions to technical, procedural, and legal issues identified in the PVS. We are committed to providing quality appeals services capable of producing the results that every school district deserves. To ensure that we provide results, Linebarger maintains a full-time appeals staff with direct experience in appraising and evaluating categories included in the Comptroller's PVS. In addition, our staff has direct experience in all facets of ratio study methodology and Comptroller procedures.

When necessary, we are prepared to seek additional relief through district court or as an advocate for issues with the Comptroller and Texas Education Agency (TEA). Our experience includes successful litigation on numerous value issues in previous PVS's, to correcting the Comptroller's estimate of value lost to the \$25,000 homestead exemption for our clients.

In addition to your school district, our PVS appeals division represents approximately 143 school districts of various sizes throughout the state. In each case, we provide complete administrative appeals services beginning with a review of unedited preliminary data before the release of the PVS through to representation in post-appeal remedies including audits and litigation. You can be confident that Linebarger will monitor all aspects of the PVS and will be prepared to effectively appeal any issues adversely affecting your state funding.

We believe that our commitment to quality appeals services is demonstrated by our performance and continuing relationships with our clients. The vast majority of school districts provided on our client list on pages 12 - 14 have continuously retained our firm for PVS appeals services for many years. Our best performance indicator is our clients' satisfaction with the services we provided; They demonstrate that satisfaction through their continual renewal of our service contracts.

Our successful appeals and audits have provided clients with over \$8.65 billion in reductions to the Comptroller's estimate of total taxable value as well as \$94 million in additional state aid. These unparalleled results are indicative of our appeals division's commitment and technical expertise.

# Property Value Appeal Services

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## Administrative Appeals Services

Specific administrative appeals services included in our proposal are:

1. Review sales and appraisals of properties contributing to the Comptroller's invalid local value finding including compliance with Comptroller rules and International Association of Assessing Officers standards.
2. Review Comptroller in-house studies contributing to the invalid local value finding.
3. Review Comptroller statistical measures and sampling procedures.
4. Review tax roll values and submit evidence to ensure Property Value Study accuracy.
5. Gather, prepare, and submit protest evidence for issues related to Items 1-4.
6. Gather, prepare, and submit additional evidence requested by the Comptroller.
7. Represent the school district in all staff resolution conferences related to the appeal.
8. Represent the school district in protest hearings to the State Office of Administrative Hearings including gathering, preparing, and submitting evidence.
9. Advise the school district on post-administrative hearing remedies or judicial action available for unresolved appeal issues.
10. Perform all functions necessary to initiate and complete available post-administrative hearing remedies or judicial review.
11. Gather and prepare all evidence, depositions, retain expert witnesses, and perform other functions necessary to support relief sought under Items 8 and 10.
12. Gather, prepare, and submit audits of PVS findings under Section 403.302 of the Texas Government Code.
13. Provide assistance and advice on all issues related to the Comptroller's 2020 PVS and its impact on 2020-2021 school finance.

Although appeals can be prepared after the release of the PVS, their effectiveness may be diminished. Time restraints may prevent a complete analysis of technical appeal issues or the gathering of critical evidence. To ensure the quality of our services to existing clients, we do not perform statewide mass mailings or blind solicitations after the release of the preliminary PVS.

# Property Value Appeal Services

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## Self-Report Appeals

For each of our school district clients, we conduct a review of self-reported local tax roll values to ensure their accuracy in the Comptroller's PVS. Since original certification, every tax roll has been adjusted due to late exemptions, post-certification changes, and court-ordered reductions. The PVS only removes these losses if a school district prepares and files a self-report appeal. We will continue to file self-report appeals to ensure an accurate assigned value when it is financially beneficial to your school district.

## Eligibility Assignment Appeals

Although eligible school districts do not incur any loss in school funding, some school districts appeal to preserve future eligibility. If you believe this type of appeal would be beneficial to your school district, we have the staff and resources to assist in preparing an effective appeal.

## PVS Audits

After the appeal deadline, typically in late summer, we review your school district's local tax roll values for a potential audit. Our audit review identifies cases in which reporting tax roll adjustments would improve state funding. If needed, we can also file an audit for some previous tax years to remove court-ordered value losses. As with self-report appeals, these losses are only removed from the PVS when a school district files an audit.

At Linebarger, we understand the financial limits facing your school district. We recognize the necessity of maximizing state funding to reduce local revenue demands, and avoid revenue cap limitations. Perhaps of greatest importance is the desire to ensure equity in the distribution of state financial aid to all Texas schools and the students they serve.

## Linebarger's Qualified Personnel

### Property Value Study Expertise

Our firm offers a full-time appeals staff with direct experience in appraising and evaluating categories included in the Property Value Study. In addition, our staff has direct experience in all facets of ratio study methodology and compliant Comptroller procedures. Over the past five and a half years, our PVS team has achieved an estimated \$8.65 Billion in value reduction with an estimated \$94 Million in additional state aid gain/funding.

Robby Harbuck, our division director, has participated in numerous informal conferences and formal hearings as an advocate for the Comptroller of Public Accounts Property Tax Assistance Division and with the firm.

### Experienced Personnel

#### **Robby Harbuck**

*Director, Property Value Studies Division*

From Palestine, Texas, Mr. Harbuck graduated from South Grand Prairie High School, Grand Prairie, Texas. While attending High school and Tyler Junior College, he worked for Colvin & Associates, Property Tax Consultants. He worked for the Anderson County Appraisal District as a field appraiser immediately out of high school. He left Anderson County in 1990 to work for Henderson County Appraisal District as a field appraiser. In 1995 he became the Appraisal Supervisor/Senior Appraiser for Henderson County Appraisal District. He left Henderson County Appraisal District in 2000 and went to work for the Texas Comptroller of Public Accounts in the Property Tax Assistance Division as a field appraiser. He became a Lead Appraiser for the Property Tax Assistance Division in 2009.



Mr. Harbuck left the Property Tax Assistance Division to join the firm in 2013 as Director for our Property Value Study Appeals Division. He represents 143 school districts in all matters related to the Comptroller's Property Value Study.

He also directs our PVS Division staff to ensure our ability to provide the highest quality appeals services available statewide. Robby earned the designations Registered Professional Appraiser from the

# Property Value Appeal Services

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Board of Tax Professional Examiners and the Certified Tax Administrator(inactive) from the Texas Association of Assessing Officers, currently holds several certificates and is a CAE candidate through the International Association of Assessing Officers.

## Anna M. Jones

*Assistant Director, Property Value Studies Division*

Ms. Jones hails from Center, Texas. She graduated from Panola College with an Associate of Science degree. While attending college, she worked at Shelby County Appraisal District, (SCAD), as data entry clerk and Deputy Chief Assistant. She left employment for a brief period to focus on family before Administrative Assistant.

She returned to SCAD to work as an appraiser and earned her Residential Professional Appraiser designation from the Board of Tax Professional Examiners in 2001. She went to work for Nacogdoches Central Appraisal District in 2006 as an appraiser, before joining the Property Tax Assistance Division in 2008. She currently holds several certificates through the International Association of Assessing Officers.

Anna left the Property Tax Assistance Division in 2015 to join the firm as an Assistant Director for the Property Value Study Appeals Division. She will assist in representing approximately 143 school districts in all matters related to the Comptroller’s Property Value Study. Ms. Jones brings 33 years’ experience in property tax.



## Lori Gruver

*Capital Partner, Litigation Services*

Ms. Gruver has over 29 years of experience of working with public sector clients. She serves as the Chief Compliance Officer for Linebarger and is an integral part of the firm’s statutory and regulatory compliance for all of our offices nationwide. She is certified by ACA as a Credit and Collection Compliance Officer, (CCCO) a designation earned by completing a rigorous curriculum covering risk assessment, controls, corrective action and advanced studies in collection laws, data security, privacy, and ethics.

In her years with the firm, Ms. Gruver has directed our bankruptcy operations, appraisal district litigation, and retail litigation in Austin,



# Property Value Appeal Services

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and managed several of our large collection clients. She has also worked with our firm's Management Committee and local offices to establish new collection programs and litigation processes nationwide. Once these programs have been implemented, she has coordinated all levels of the collection process.

Ms. Gruver received her Bachelor of Science from Texas A&M University in 1995 and her Doctor of Jurisprudence from Texas Tech University School of Law in 1998. She joined Linebarger in 1991 and clerked for Federal Bankruptcy Judge John Akard, Northern District of Texas, Lubbock Division prior to being licensed and joining the firm as an associate in 1998. She is licensed to practice law in Texas, Arizona, Idaho, Nebraska, Oregon, Utah, and Mississippi.

## **Jim L. Lambeth**

### *Capital Partner and Managing Attorney for the Tyler Office*

Mr. Lambeth manages Linebarger's Tyler and Northeast Texas offices, overseeing law firm operations and maintaining good client relations with all Corsicana, Longview, Lufkin and Tyler law offices' clients.

Jim worked as an Assistant District Attorney in Smith County, advising the County Judge and Commissioners' Court on legal matters before he joined Linebarger in 2000. He provided legal advice to elected officials, department heads, district judges and the Smith County Juvenile Board. Before his promotion to Assistant District Attorney, he served as the Chief Misdemeanor Prosecutor, a Felony Prosecutor, and a Grand Jury Attorney for Smith County, prosecuting over 50 jury trials to verdict, in both the trial court and the Court of Appeals.

As an Assistant District Attorney for Smith County, Mr. Lambeth worked with former Governor George W. Bush and Attorney General John Cornyn to strengthen gun law in Texas. He has also been active in providing continuing education to the Texas Sheriff's Association and other law enforcement organizations.

Mr. Lambeth interned as the 911 coordinator in Hale County before pursuing his law degree in 1993. He also worked as a Software



# Property Value Appeal Services

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Trainer for Vistawall Architectural Products and as a law enforcement officer with the Kaufman County Sheriff's Office.

Mr. Lambeth received his Bachelor of Arts in Geography, Urban and Community Studies from Texas Tech University, graduating *magna cum laude* in 1992. As an undergraduate, he was a member of the Golden Key National Honor Society. He graduated from Texas Tech University School of Law in 1995 with his Juris Doctorate, receiving the prestigious American Jurisprudence Award in Constitutional Studies. During law school, he worked as a Student Researcher, Lecturer, and was a member of the Board of Barristers.

Jim is active in his community as a member of the Smith County Peace Officers Association and was an Advisory Board member of the Tyler Junior College Law Enforcement Academy during its inception. He also served as the Chairman of the Tyler Area Chamber of Commerce, as well as serving on the Chamber's Transportation, Education, and Governmental Affairs Committees. He is also a member of the Tyler Economic Development Council serving on its Executive Board of Directors. He has volunteered with the Tyler Literacy Council, the CASA program of Smith, Van Zandt, and Wood Counties, and is the Lay Leader and former Trustee of Lanes Chapel United Methodist Church. Jim resides in Tyler and is married with three children.

## Jose Padilla

### *Capital Partner*

Mr. Padilla has a strong background in tax and appellate law and is responsible for prosecuting suits filed on behalf of the El Paso Consolidated Tax Office, Hudspeth County and Culberson County. He also serves on the firm's Litigation and Legal Standards Subcommittee and will ensure that all collection activities are compliant with all federal, state and local laws and regulations.

Mr. Padilla graduated from Bowie High School in El Paso and received a Bachelor of Arts degree in History/Political Science from Baylor University in 1997. He received his Juris Doctorate in 2001 from Texas Tech University, where he was a member of Phi Alpha Delta Law Fraternity and the Hispanic Law Student Association.



# Property Value Appeal Services

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After obtaining his law degree, Mr. Padilla spent two years with the El Paso County District Attorney's Office in the Appellate Division. During this time, he wrote appellate briefs to the 8th District Court of Appeals and legal memoranda on current developments in criminal law and procedure. Mr. Padilla joined Linebarger in 2003. He represents our clients throughout the State of Texas in various courts of appeals and before the Texas Supreme Court. He is also licensed to practice law in the State of New Mexico.

Mr. Padilla is a member of the El Paso Bar Association, the Mexican-American Bar Association, the West Texas Chapter of the Texas Association of Assessing Officers, and is a fellow of the Texas Bar Foundation.

## Statewide Resources

Linebarger has been representing school districts, cities, and other political entities in all ad valorem taxation matters including collections since 1976. For over 44 years, our firm has established a reputation for unmatched experience and quality work that generates tangible results. We are committed to providing services that are unsurpassed in both quality and scope to meet the changing needs of our clients.

Although our Appeals Division is located in our Austin office, we also maintain fully-staffed offices in San Antonio, Houston, Dallas, Corpus Christi, El Paso, Fort Worth, Odessa, San Angelo, Tyler, Edinburg, Corsicana, Waco, Lufkin, Conroe, Beaumont, Longview, Richmond, Texas City, Victoria, Waxahachie, and Brownsville to ensure our 1,770 *ad valorem* tax clients receive prompt and personal service.

Of these clients, 442 are school districts ranging from smaller districts up to districts as large as Houston, Dallas, and El Paso ISDs. Each of these offices and our more than 1,000 Texas staff members are prepared to provide assistance to our appeals division.

In summary, Linebarger offers experienced and qualified personnel in Texas to prepare an appeal or audit of a property value study that will effectively maximize state funding and reduce unnecessary demands on your taxpayers.

## Our Property Value Study Appeal Clients

# Property Value Appeal Services

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Our Property Value Study Appeals Division represents 143 school districts for 2019 Property Value Study Appeals. The vast majority of our school district clients have continuously retained our firm for Property Value Study appeals services for many years.

## FULL SERVICE CLIENTS

<b><u>Anderson County</u></b>	001-904 Frankston ISD (also Henderson 107) 001-909 Slocum ISD
<b><u>Atascosa County</u></b>	007-901 Charlotte ISD (also Frio 082) 007-905 Pleasanton ISD 007-906 Poteet ISD
<b><u>Bandera County</u></b>	010-902 Bandera ISD
<b><u>Bexar County</u></b>	015-905 Edgewood ISD 015-909 Somerset ISD (also Atascosa 007)
<b><u>Blanco County</u></b>	016-902 Blanco ISD (also Hays 105, Kendall 130)
<b><u>Caldwell County</u></b>	028-902 Lockhart ISD
<b><u>Cameron County</u></b>	031-901 Brownsville 031-909 Point Isabel ISD 031-912 San Benito CISD 031-913 Santa Maria ISD 031-914 Santa Rosa ISD
<b><u>Camp County</u></b>	032-902 Pittsburg ISD (also Upshur 230, Wood 250)
<b><u>Cass County</u></b>	034-905 Linden-Kildare CISD 034-907 Queen City ISD
<b><u>Coleman County</u></b>	042-901 Coleman ISD (also Runnels 200) 042-905 Panther Creek CISD (also Runnels 200)
<b><u>Cooke County</u></b>	049-901 Gainesville ISD
<b><u>Delta County</u></b>	060-914 Fannindel ISD (also Fannin 074, Hunt 116)
<b><u>Duval County</u></b>	066-005 Ramirez Common SD 066-901 Benavides ISD 066-902 San Diego ISD (also Jim Wells 125) 066-903 Freer ISD
<b><u>Edwards County</u></b>	069-902 Nueces Canyon CISD (also Real 193 and Uvalde 232)
<b><u>El Paso County</u></b>	071-901 Clint ISD 071-903 Fabens ISD 071-905 Ysleta ISD 071-906 Anthony ISD 071-907 Canutillo ISD 071-908 Tornillo ISD 071-909 Socorro ISD
<b><u>Falls County</u></b>	073-903 Marlin ISD
<b><u>Fannin County</u></b>	074-903 Bonham ISD 074-904 Dodd City ISD 074-905 Ector ISD 074-907 Honey Grove ISD (also Lamar 139) 074-909 Leonard ISD (also Collin 043, Hunt 116) 074-911 Savoy ISD 074-912 Trenton ISD (also Collin 043, Grayson 091) 074-917 Sam Rayburn ISD
<b><u>Fort Bend County</u></b>	079-901 Lamar CISD
<b><u>Frio County</u></b>	082-902 Dilley ISD 082-903 Pearsall ISD
<b><u>Gregg County</u></b>	092-903 Longview ISD 092-907 Spring Hill ISD
<b><u>Hardin County</u></b>	100-903 Kountze ISD

# Property Value Appeal Services

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<b><u>Hays County</u></b>	105-902 San Marcos CISD (also Caldwell 028, Guadalupe 094)
<b><u>Hidalgo County</u></b>	108-904 Edinburg CISD 108-906 McAllen ISD 108-908 Mission CISD 108-914 La Villa ISD 108-915 Monte Alto ISD 108-916 Valley View ISD
<b><u>Hopkins County</u></b>	112-901 Sulphur Springs ISD 112-905 Cumby ISD (also Hunt 116) 112-907 Miller Grove ISD (also Rains 190) 112-910 Sulphur Bluff ISD (also Franklin 80)
<b><u>Hunt County</u></b>	116-901 Caddo Mills ISD 116-906 Lone Oak ISD (also Rains 190) 116-909 Wolfe City ISD (also Fannin 074)
<b><u>Jackson County</u></b>	120-902 Ganado ISD
<b><u>Jasper County</u></b>	121-902 Brookeland ISD (also Newton 176, Sabine 202, San Augustine 203)
<b><u>Jim Hogg County</u></b>	124-901 Jim Hogg County ISD
<b><u>Jim Wells County</u></b>	125-902 Ben Bolt-Palito Blanco ISD 125-903 Orange Grove ISD 125-905 Premont ISD (also Duval 066) 125-906 La Gloria ISD [audit only]
<b><u>Kaufman County</u></b>	129-910 Scurry Rosser ISD
<b><u>Kleberg County</u></b>	137-901 Kingsville ISD 137-902 Ricardo ISD
<b><u>Lamar County</u></b>	139-905 Chisum ISD (also Delta 060) 139-909 Paris ISD 139-911 North Lamar ISD (also Fannin 074) 139-912 Prairiland (also Red River 194)
<b><u>Leon County</u></b>	145-906 Normangee ISD (also Madison 154)
<b><u>Liberty County</u></b>	146-901 Cleveland ISD (also Montgomery 170, San Jacinto 204) 146-902 Dayton ISD (also Harris 101) 146-904 Hardin ISD
<b><u>Limestone County</u></b>	147-901 Coolidge ISD
<b><u>Madison County</u></b>	154-901 Madisonville CISD (also Grimes 093) 154-903 North Zulch ISD
<b><u>Matagorda County</u></b>	158-905 Palacios ISD (also Jackson 120) 158-906 Van Vleck ISD
<b><u>McLennan County</u></b>	161-907 Lorena ISD (also Falls 073) 161-918 Axtell ISD (also Hill 109, Limestone 147) 161-919 Bruceville-Eddy ISD (also Bell 104, Falls 073) 161-920 China Spring ISD (also Bosque 018) 161-922 Robinson ISD (also Falls 073)
<b><u>Mills County</u></b>	167-901 Goldthwaite CISD (also Hamilton 097, Lampasas 141) 167-902 Mullin ISD (also Brown 025, Comanche 047)
<b><u>Montgomery</u></b>	170-902 Conroe ISD 170-907 Splendora ISD 170-908 New Caney ISD (also Harris 101)
<b><u>Navarro County</u></b>	175-903 Corsicana ISD (also Freestone 081) 175-904 Dawson ISD (also Hill 109) 175-905 Frost ISD (also Ellis 070, Hill 109) 175-907 Kerens ISD 175-910 Mildred ISD 175-911 Rice ISD
<b><u>Nueces County</u></b>	178-903 Calallen ISD 178-908 Port Aransas ISD (also Aransas 004)
<b><u>Orange County</u></b>	181-905 Orangefield ISD 181-907 Vidor ISD (also Jasper 121)

# Property Value Appeal Services

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<u>Polk County</u>	181-908 Little Cypress-Mauriceville CISD
<u>Rains County</u>	187-904 Corrigan-Camden ISD
<u>Red River County</u>	190-903 Rains ISD
<u>Refugio County</u>	194-903 Rivercrest ISD (also Franklin 080, Titus 225)
<u>Rusk County</u>	196-902 Woodsboro ISD
	201-903 Laneville ISD
	201-907 Mount Enterprise ISD
<u>Sabine County</u>	201-913 Carlisle ISD (also Cherokee 037)
	202-903 Hemphill ISD
	202-905 West Sabine ISD
<u>San Augustine County</u>	203-901 San Augustine ISD (also Shelby 210)
	203-902 Broadus ISD
<u>Shelby County</u>	210-901 Center ISD
	210-902 Joaquin ISD (also Panola 183)
	210-904 Tenaha ISD (also Panola 183)
	210-905 Timpson ISD
	210-906 Excelsior ISD
<u>Starr County</u>	214-901 Rio Grande City CISD
	214-902 San Isidro ISD
	214-903 Roma ISD
<u>Tarrant County</u>	220-915 Azle ISD (also Parker 184, Wise 249)
<u>Tom Green</u>	226-903 San Angelo ISD
	226-906 Wall ISD
<u>Tyler County</u>	229-903 Woodville ISD (also Jasper 121, Polk 187)
	229-905 Spurger ISD
<u>Van Zandt County</u>	234-902 Canton ISD
	234-903 Edgewood ISD
	234-905 Martin's Mill ISD
	234-906 Van ISD (also Henderson 107, Smith 212)
	234-907 Wills Point ISD (also Kaufman 129)
<u>Wharton County</u>	241-906 Louise ISD
<u>Willacy County</u>	245-901 Lasara ISD
	245-902 Lyford CISD (also Cameron 031, Hidalgo 108)
	245-903 Raymondville ISD
<u>Wilson County</u>	247-901 Floresville ISD (also Bexar 015)
<u>Wood County</u>	250-906 Alba-Golden ISD (also Rains 190)
<u>Zapata County</u>	253-901 Zapata County ISD

## AUDIT ONLY CLIENTS

<u>Gregg County</u>	092-902 Kilgore ISD (also 201 Rusk)
<u>Henderson County</u>	107-902 Brownsboro ISD (also 234 Van Zandt)
<u>Polk County</u>	187-906 Leggett ISD
<u>Rusk County</u>	201-902 Henderson ISD
	201-910 Tatum ISD (also 183 Panola)
	201-914 West Rusk ISD



**Splendoria ISD Board of Trustees  
Agenda Item Information Form**

**Board Meeting Date:** October 19, 2020

**Submitted Date:** October 9, 2020

**Agenda Business Items:**

- Consent Agenda Item  
(Board has acted on items such as this previously)  
New Action  
(Board has not seen information previously and allows for more time to discuss)

**Information Only Items:**

- X Presentation
- Recognition
- Information

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**Name of Person Responsible:** Kevin Lynch

**Department or Campus:** Administration Office

**Topic:** Property Value Study Appeals Report

**Background Information:** Robby Harbuck of Linebarger will present their Annual Property Value Study Appeals Report.

**Attachments:** Property Value Study Appeals Report

**Superintendent's Resolutions:** Reviewed



**Splendoria ISD Board of Trustees  
Agenda Item Information Form**

**Board Meeting Date:** October 19, 2020

**Submitted Date:** October 9, 2020

**Agenda Business Items:**

- Consent Agenda Item  
(Board has acted on items such as this previously)  
New Action  
(Board has not seen information previously and allows for more time to discuss)

**Information Only Items:**

- X Presentation
- Recognition
- Information

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**Name of Person Responsible:** Kevin Lynch

**Department or Campus:** Administration Office

**Topic:** Presentation of the Annual 2019 Financial Audit

**Background Information:** Weaver presented the annual financial audit.

**Attachments:** The final audit report.

**Superintendent's Resolutions:** Reviewed

# **Splendora Independent School District**

Annual Financial Report

For the Fiscal Year Ended June 30, 2020

**Splendora Independent School District**  
 Annual Financial Report  
 For the Fiscal Year Ended June 30, 2020  
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 Annual Financial Report  
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**Certificate of the Board**

**Splendora Independent School District**

Name of School District

**Montgomery**

County

**170-907**

Co.-Dist Number

We, the undersigned, certify that the attached annual financial reports of the above named school district were reviewed and \_\_\_\_\_ approved \_\_\_\_\_ disapproved for the fiscal year ended June 30, 2020 at a meeting of the Board of Trustees of such school district on the 19<sup>th</sup> day of October, 2020.

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

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

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

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# Financial Section

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## Independent Auditor's Report

To the Board of Trustees of  
Splendora Independent School District  
Splendora, 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 Splendora Independent School District (the District), as of and for the fiscal year ended June 30, 2020, 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*

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

### *Auditor's Responsibility*

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

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

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

### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Splendora Independent School District, as of June 30, 2020, and the respective changes in financial position for the fiscal 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 the Required Supplementary Information as listed 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.

*Supplementary and Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Splendora Independent School District's basic financial statements. The Supplementary Information and Schedule of Required Responses to Selected School FIRST Indicators, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The 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 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 Schedule of Required Responses to Selected School FIRST Indicators 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.

The Board of Trustees of  
Splendora Independent School District

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 13, 2020 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Splendora Independent School District's internal control over financial reporting and compliance.

*Weaver and Tidwell, L.L.P.*

WEAVER AND TIDWELL, L.L.P.

Conroe, Texas  
October 13, 2020

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## Management's Discussion and Analysis

As management of the Splendora Independent School District (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2020.

### Financial Highlights

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$26,901,270 (*net position*). Of this amount, \$542,132 (*unrestricted net position*) was in a deficit due to the increase of net pension and net OPEB liabilities.
- The District's total net position increased by \$1,635,410.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$32,207,425, a decrease of \$22,941,060.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$22,565,766, or 52% of total general fund expenditures.
- The District's net bonded debt decreased by \$4,737,954 during the current fiscal year.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information and supplementary information in addition to the basic financial statements themselves.

**Government-wide Financial Statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the District's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is changing.

The *Statement of Activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some transactions that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

The government-wide financial statements of the District are principally supported by taxes and intergovernmental revenues (*governmental activities*). The governmental activities of the District include *Instruction, Instructional Resources and Media Services, Curriculum and Instructional Staff Development, Instructional Leadership, School Leadership, Guidance, Counseling, and Evaluation Services, Health Services, Student Transportation, Food Services, Extracurricular Activities, General Administration, Plant Maintenance and Operations, Security and Monitoring Services, Data Processing Services, Community Services, Interest on Long-term Debt, Issuance Costs and Fees, Facilities Repair and Maintenance, Payments Related to Shared Services Arrangements, and Other Intergovernmental Charges*.

**Fund Financial Statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds.

**Governmental Funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds financial statements is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintained nineteen individual governmental funds during the year. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, and capital projects fund, which are considered to be major funds. Data from the other sixteen governmental funds are combined into a single, aggregated presentation titled *total nonmajor funds*.

The District adopts an annual revenue and appropriations budget for its general fund, debt service fund and national school breakfast and lunch program special revenue fund. All other governmental funds adopt project length budgets. Subsequent to adoption, amendments approved by the governing body are reflected in a revised budget column. A budgetary comparison statement has been provided for the general fund, debt service fund, and national school breakfast and lunch program special revenue fund to demonstrate compliance with its budget.

The basic governmental fund financial statements can be found as noted in the table of contents of this report.

**Fiduciary Funds.** Fiduciary funds are used to account for resources held for the benefit of students and student organizations. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the District's own programs and activities. A statement of fiduciary assets and liabilities is the only financial statement presented for fiduciary funds, as noted in the table of contents of this report.

**Notes to the Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found as noted in the table of contents of this report.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information and supplementary information, which includes schedules required by the Texas Education Agency. Such supplementary information can be found as noted in the table of contents of this report.

## Government-wide Financial Analysis

As noted earlier, net position may serve, over time, as a useful indicator of a District's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$26,901,270 at the close of the most recent fiscal year.

### Splendora Independent School District's Net Position

	Governmental Activities					
	2020		2019		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Current and other assets	\$ 39,396,779	32	\$ 60,804,762	50	\$ (21,407,983)	(35)
Capital assets	82,308,315	68	59,787,685	50	22,520,630	38
Total assets	121,705,094	100	120,592,447	100	1,112,647	
Total deferred outflows of resources	12,818,742	100	11,766,936	100	1,051,806	9
Other liabilities	6,757,244	7	5,424,273	5	1,332,971	25
Noncurrent liabilities	91,858,881	93	96,154,896	95	(4,296,015)	(4)
Total liabilities	98,616,125	100	101,579,169	100	(2,963,044)	
Total deferred inflows of resources	9,006,441	100	5,514,354	100	3,492,087	63
Net position:						
Net investment in capital assets	26,685,322	99	20,927,954	83	5,757,368	28
Restricted	758,080	3	904,192	3	(146,112)	(16)
Unrestricted (deficit)	(542,132)	(2)	3,433,714	14	(3,975,846)	(116)
<b>Total net position</b>	<b>\$ 26,901,270</b>	<b>100</b>	<b>\$ 25,265,860</b>	<b>100</b>	<b>\$ 1,635,410</b>	

Net Investment in Capital Assets (\$26,685,322 or 99% of net position) reflects its investment in capital assets (e.g., land and improvements, construction in progress, buildings and improvements, and furniture and equipment); less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are *not* available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted Net Position (\$758,080 or 3% of net position) is restricted for grants.

Unrestricted Net Position which is a deficit (\$542,132) due to the increase of net pension and net OPEB liabilities. However, the District was still able to report a positive total net position.

**Governmental Activities.** Governmental activities increased the District's net position by \$1,635,410 from current operations. Key elements of this change are as follows:

**Splendora Independent School District's Changes in Net Position**

	Governmental Activities					
	2020		2019		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Revenue:						
Program revenues:						
Charges for services	\$ 886,484	2	\$ 1,198,294	2	\$ (311,810)	(26)
Operating grants and contributions	10,513,154	18	9,901,573	19	611,581	6
General revenues:						
Property taxes, levied for general purposes	9,354,973	17	9,134,151	17	220,822	2
Property taxes, levied for debt service	3,760,887	7	3,314,473	6	446,414	13
Grants and contributions not restricted to specific programs	30,360,565	55	28,878,651	54	1,481,914	5
Investment earnings	576,682	1	1,185,437	2	(608,755)	(51)
Miscellaneous	34,832	-	65,518	-	(30,686)	(47)
Total revenues	<u>55,487,577</u>	<u>100</u>	<u>53,678,097</u>	<u>100</u>	<u>1,809,480</u>	
Expenses:						
Instruction	28,849,350	54	25,530,960	52	3,318,390	13
Instructional resources and media services	536,232	1	430,048	1	106,184	25
Curriculum and instructional staff development	1,470,763	3	945,343	2	525,420	56
Instructional leadership	1,385,396	2	1,733,254	4	(347,858)	(20)
School leadership	2,491,446	5	2,108,070	4	383,376	18
Guidance, counseling, and evaluation services	2,353,869	4	1,683,185	3	670,684	40
Health services	269,907	1	301,759	1	(31,852)	(11)
Student transportation	2,064,139	4	1,925,820	4	138,319	7
Food services	2,491,308	5	2,601,193	5	(109,885)	(4)
Extracurricular activities	1,710,594	3	1,773,841	4	(63,247)	(4)
General administration	2,003,808	4	1,905,530	4	98,278	5
Plant maintenance and operations	4,076,980	8	3,848,742	8	228,238	6
Security and monitoring services	689,727	1	585,923	1	103,804	18
Data processing services	815,427	1	836,105	2	(20,678)	(2)
Community services	216,691	-	223,526	-	(6,835)	(3)
Interest on long-term debt	2,111,980	4	2,265,225	5	(153,245)	(7)
Issuance costs and fees	133,671	-	6,100	-	127,571	2,091
Facilities repair and maintenance	57,123	-	44,905	-	12,218	27
Payment related to shared services arrangements	15,000	-	16,000	-	(1,000)	(6)
Other intergovernmental charges	108,756	-	109,805	-	(1,049)	(1)
Total expenses	<u>53,852,167</u>	<u>100</u>	<u>48,875,334</u>	<u>100</u>	<u>4,976,833</u>	
Change in net position	1,635,410		4,802,763		(3,167,353)	
Net position - beginning	<u>25,265,860</u>		<u>20,463,097</u>		<u>4,802,763</u>	
<b>Net position - ending</b>	<u><u>\$ 26,901,270</u></u>		<u><u>\$ 25,265,860</u></u>		<u><u>\$ 1,635,410</u></u>	

Revenues are generated primarily from two sources. Grants and contributions (program and general revenues totaling \$40,873,719) represent 73% of total revenues and property taxes (\$13,115,860) represent 24% of total revenues. The remaining 3% is generated from charges for services, investment earnings, and miscellaneous revenues. The most significant change in revenues was an increase in grants and contributions and property taxes, which results from an increase in state allotment due to an increase in average daily attendance and increase in property tax values.

The primary functional expense of the District is Instruction (\$28,849,350), which represents 54% of total expenses. The remaining functional categories of expenses are individually 8% or less of total expenses.

### **Financial Analysis of the Government's Funds**

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a District's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$32,207,425, a decrease of \$22,941,060.

The general fund is the chief operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the general fund was \$22,565,766 while total fund balance reached \$23,786,179. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 52% of total general fund expenditures, while total fund balance represents 55% of that same amount. The fund balance of the District's general fund decreased by \$1,184,605 during the current fiscal year, primarily due to the increase of state revenue did not exceed increases in various expenditures resulting from growth and the increase in expenditures due to ongoing construction.

The debt service fund has a total fund balance of \$376,239, all of which is restricted for the payment of debt service. The decrease in fund balance during the current year in the debt service fund was \$419,438. The loss in the debt service fund was due to the increase in debt requirements in the current year along with a decrease in state funding.

The capital projects fund has a total fund balance of \$7,102,498, all of which is restricted for capital acquisitions and contractual obligations. The overall decrease from the prior year is the result of capital acquisition throughout the year.

### **General Fund Budgetary Highlights**

The District amended the budget several times throughout the year. The final budget expenditures increase by \$5,042,292 primarily due to the increase in instruction and related services in the current year as a result of growth and increase in construction projects in the current year.

There were no significant variations between the final budget and actual results.

### **Capital Assets and Long-term Liabilities**

**Capital Assets.** The District's investment in capital assets for its governmental type activities as of June 30, 2020, amounts to \$82,308,315 (net of accumulated depreciation). This investment in capital assets includes land and improvements, buildings and improvements, and furniture and equipment.

Major capital asset additions during the current fiscal year included the following:

- \$266,410 Construction on Peach Creek and Greenleaf renovations
- \$1,610,557 Construction on cafeteria additions
- \$19,771,721 Construction on new elementary school
- \$21,662,379 Construction on CTE and agricultural barn

**Splendora Independent School District's Capital Assets**  
(net of depreciation)

	Governmental Activities					
	2020		2019		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Land and improvements	\$ 2,318,116	3	\$ 2,318,116	4	\$ -	-
Construction in progress	25,300,423	31	1,913,207	3	23,387,216	1,222
Buildings and improvements	52,009,693	63	52,659,608	88	(649,915)	(1)
Furniture and equipment	2,680,083	3	2,896,754	5	(216,671)	(7)
<b>Totals</b>	<b>\$ 82,308,315</b>	<b>100</b>	<b>\$ 59,787,685</b>	<b>100</b>	<b>\$ 22,520,630</b>	

**Commitments.** At the end of the current fiscal year, the District's commitments with construction contractors totaled \$11,436,828 which the District will fund with bond proceeds accumulated in the capital projects fund and local funds.

Additional information on the District's capital assets can be found in the notes to the financial statements as noted in the table of contents of this report.

**Long-term Liabilities.** At year-end, the District had the following long-term liabilities:

**Splendora Independent School District's Outstanding Debt**

	Governmental Activities					
	2020		2019		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
General obligation bonds (net)	\$ 63,000,413	69	\$ 67,738,367	70	\$ (4,737,954)	(7)
Compensated absences	39,030	-	41,750	-	(2,720)	(7)
Net pension liability	13,231,834	14	13,229,115	14	2,719	-
Net OPEB liability	15,587,604	17	15,145,664	16	441,940	3
<b>Totals</b>	<b>\$ 91,858,881</b>	<b>100</b>	<b>\$ 96,154,896</b>	<b>100</b>	<b>\$ (4,296,015)</b>	

The District's net bonded debt decreased by \$4,737,954 (7%) during the current fiscal year. This is due to scheduled debt payments and the effects of the bond refunding. The District's general obligation debt is backed by the full faith and credit of the District and is further guaranteed by the Texas Permanent School Fund Guarantee Program. State statutes do not limit the tax rate or amount for the support of school districts' bonded indebtedness. However, approval of the Attorney General of the State of Texas is required prior to the sale of bonds.

Additional information on the District's long-term debt, net pension liability, and OPEB liability may be found in the notes to the financial statements as indicated in the table of contents of this report.

## **Economic Factors and Next Year's Budgets and Rates**

- Current refined average daily attendance totals 4,195 students, which was a 2.8% increase from the prior year.
- District staff totals 637 employees, which includes 283 teachers and 99 teachers' aides and secretaries.
- The District maintains 5 campuses for instruction.
- Unemployment rates for the State and County were 8.4% and 8.7%, respectively.
- Property values of the District are projected to increase 10%.
- A maintenance and operations tax rate of \$.9751 and a debt service tax rate of \$0.43, a total of \$1.4051 were adopted for 2020-2021.

All of these factors were considered in preparing the District's budget for the 2020-2021 fiscal year.

During the current fiscal year, unassigned fund balance in the general fund decreased to \$22,565,766. The District plans to utilize unassigned fund balance to fund current period expenditures prior to collecting the current year tax levy.

## **Requests for Information**

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Assistant Superintendent of Business and Operations, Splendora Independent School District, 23419 FM 2090, Splendora, Texas 77372.

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# Basic Financial Statements

Splendora Independent School District  
Statement of Net Position  
June 30, 2020

Exhibit A-1

<u>Data Control Codes</u>		<u>Primary Government Governmental Activities</u>
<b>ASSETS</b>		
1110	Cash and cash equivalents	\$ 5,160,494
1120	Current investments	31,104,746
1220	Property taxes receivable	1,378,318
1230	Allowance for uncollectible taxes	(69,000)
1240	Due from other governments	1,370,261
1250	Accrued interest	1,015
1290	Other receivables	71,207
1300	Inventories	379,738
	Capital assets:	
1510	Land and improvements	2,318,116
1520	Buildings and improvements (net)	52,009,693
1530	Furniture and equipment (net)	2,680,083
1580	Construction in progress	25,300,423
1000	Total assets	121,705,094
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
1705	Deferred outflows - pension	7,138,035
1706	Deferred outflows - OPEB	5,298,782
1710	Deferred charge on refunding	381,925
1700	Total deferred outflows of resources	12,818,742
<b>LIABILITIES</b>		
2140	Interest payable	877,208
2160	Accrued wages payable	3,984,085
2180	Due to other governments	562,940
2200	Accrued liabilities	1,248,220
2300	Unearned revenue	84,791
	Noncurrent liabilities:	
2501	Due within one year	4,549,030
2502	Due in more than one year	58,490,413
2540	Net pension liabilities	13,231,834
2545	Net OPEB liabilities	15,587,604
2000	Total liabilities	98,616,125
<b>DEFERRED INFLOWS OF RESOURCES</b>		
2605	Deferred inflows - pension	2,156,009
2606	Deferred inflows - OPEB	6,743,429
2610	Deferred gain on refunding	107,003
2600	Total deferred inflows of resources	9,006,441
<b>NET POSITION</b>		
3200	Net investment in capital assets	26,685,322
3820	Restricted for grants	758,080
3900	Unrestricted (deficit)	(542,132)
3000	<b>TOTAL NET POSITION</b>	<b>\$ 26,901,270</b>

Splendora Independent School District  
Statement of Activities  
For the Fiscal Year Ended June 30, 2020

Exhibit B-1

Data Control Codes	Functions/Programs	1 Expenses	3 Program Revenues		4 Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
			Charges for Services			
<b>PRIMARY GOVERNMENT</b>						
Governmental activities:						
0011	Instruction	\$ 28,849,350	\$ 26,800	\$ 4,046,634	\$ (24,775,916)	
0012	Instructional resources and media services	536,232	-	187,075	(349,157)	
0013	Curriculum and instructional staff development	1,470,763	-	277,564	(1,193,199)	
0021	Instructional leadership	1,385,396	-	119,867	(1,265,529)	
0023	School leadership	2,491,446	-	200,929	(2,290,517)	
0031	Guidance, counseling, and evaluation services	2,353,869	-	682,644	(1,671,225)	
0033	Health services	269,907	-	17,873	(252,034)	
0034	Student transportation	2,064,139	-	63,352	(2,000,787)	
0035	Food services	2,491,308	412,561	1,731,905	(346,842)	
0036	Extracurricular activities	1,710,594	201,495	81,085	(1,428,014)	
0041	General administration	2,003,808	-	139,635	(1,864,173)	
0051	Plant maintenance and operations	4,076,980	26,517	115,915	(3,934,548)	
0052	Security and monitoring services	689,727	-	94,511	(595,216)	
0053	Data processing services	815,427	-	33,112	(782,315)	
0061	Community services	216,691	219,111	92,810	95,230	
0072	Interest on long-term debt	2,111,980	-	2,613,243	501,263	
0073	Issuance costs and fees	133,671	-	-	(133,671)	
0081	Facilities repair and maintenance	57,123	-	-	(57,123)	
0093	Payments related to shared services arrangements	15,000	-	15,000	-	
0099	Other intergovernmental charges	108,756	-	-	(108,756)	
TG	Total governmental activities	53,852,167	886,484	10,513,154	(42,452,529)	
TP	<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 53,852,167</b>	<b>\$ 886,484</b>	<b>\$ 10,513,154</b>	<b>(42,452,529)</b>	
General revenues:						
MT	Property taxes, levied for general purposes				9,354,973	
DT	Property taxes, levied for debt service				3,760,887	
GC	Grants and contributions not restricted to specific programs				30,360,565	
IE	Investment earnings				576,682	
MI	Miscellaneous				34,832	
TR	Total general revenues				44,087,939	
CN	Change in net position				1,635,410	
NB	Net position - beginning				25,265,860	
NE	<b>NET POSITION - ENDING</b>				<b>\$ 26,901,270</b>	

# Splendora Independent School District

## Balance Sheet – Governmental Funds

June 30, 2020

Data Control Codes		199	599
		<u>General Fund</u>	<u>Debt Service Fund</u>
<b>ASSETS</b>			
1110	Cash and cash equivalents	\$ 2,558,366	\$ 912,040
1120	Current investments	23,641,805	6,697
1220	Property taxes receivable	1,012,728	365,590
1230	Allowance for uncollectible taxes	(51,000)	(18,000)
1240	Due from other governments	1,118,564	-
1250	Accrued interest	-	-
1260	Due from other funds	10,753	20,442
1290	Other receivables	71,207	-
1300	Inventories	220,413	-
		<hr/>	<hr/>
1000	Total assets	28,582,836	1,286,769
		<hr/>	<hr/>
1000a	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 28,582,836</u>	<u>\$ 1,286,769</u>
<b>LIABILITIES</b>			
2160	Accrued wages payable	\$ 3,677,316	\$ -
2170	Due to other funds	20,442	-
2180	Due to other governments	-	562,940
2200	Accrued expenditures	137,171	-
2300	Unearned revenue	-	-
		<hr/>	<hr/>
2000	Total liabilities	3,834,929	562,940
<b>DEFERRED INFLOWS OF RESOURCES</b>			
2600	Unavailable revenue - property taxes	961,728	347,590
		<hr/>	<hr/>
	Total deferred inflows of resources	961,728	347,590
<b>FUND BALANCES</b>			
3410	Nonspendable - inventories	220,413	-
3450	Restricted - grant funds	-	-
3470	Restricted - capital acquisition and contractual obligations	-	-
3480	Restricted - debt service	-	376,239
3510	Committed - construction	1,000,000	-
3545	Committed - other	-	-
3600	Unassigned	22,565,766	-
		<hr/>	<hr/>
3000	Total fund balances	23,786,179	376,239
		<hr/>	<hr/>
4000	<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<u>\$ 28,582,836</u>	<u>\$ 1,286,769</u>

699	Total	98
Capital Projects Fund	Nonmajor Funds	Total Governmental Funds
\$ 981,594	\$ 708,494	\$ 5,160,494
7,230,938	225,306	31,104,746
-	-	1,378,318
-	-	(69,000)
-	251,697	1,370,261
1,015	-	1,015
-	75,700	106,895
-	-	71,207
-	159,325	379,738
<u>8,213,547</u>	<u>1,420,522</u>	<u>39,503,674</u>
<u>\$ 8,213,547</u>	<u>\$ 1,420,522</u>	<u>\$ 39,503,674</u>
\$ -	\$ 306,769	\$ 3,984,085
-	86,453	106,895
-	-	562,940
1,111,049	-	1,248,220
-	84,791	84,791
<u>1,111,049</u>	<u>478,013</u>	<u>5,986,931</u>
-	-	1,309,318
-	-	1,309,318
-	-	220,413
-	758,080	758,080
7,102,498	-	7,102,498
-	-	376,239
-	-	1,000,000
-	184,429	184,429
-	-	22,565,766
<u>7,102,498</u>	<u>942,509</u>	<u>32,207,425</u>
<u>\$ 8,213,547</u>	<u>\$ 1,420,522</u>	<u>\$ 39,503,674</u>

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**Splendor Independent School District**  
 Reconciliation of the Governmental Funds Balance Sheet  
 to the Statement of Net Position  
 June 30, 2020

**Exhibit C-1R**

**TOTAL FUND BALANCES - GOVERNMENTAL FUNDS (EXHIBIT C-1)** \$ 32,207,425

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The governmental capital assets at year-end consist of:

Governmental capital assets costs	\$ 127,809,247	
Accumulated depreciation of governmental capital assets	<u>(45,500,932)</u>	82,308,315

Property taxes receivable, which will be collected subsequent to year-end, but are not available soon enough to pay expenditures and, therefore, are deferred in the funds.	1,309,318
---	-----------

Long-term liabilities, including bonds payable, compensated absences, and net pension and OPEB liabilities, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Liabilities at year-end related to such items consist of:

Bonds payable, at original par	\$ (58,130,000)	
Premiums on bonds payable	(4,870,413)	
Accrued interest on the bonds	(877,208)	
Compensated absences	(39,030)	
Net pension liability	(13,231,834)	
Net OPEB liability	<u>(15,587,604)</u>	(92,736,089)

Deferred charge on refunding is reported as deferred outflow of resources in the statement of net position and is not reported in the governmental funds due to it is not a current financial resource available to pay for current expenditures.	381,925
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Deferred gain on refunding is reported as deferred inflow of resources in the statement of net position and is not reported in the governmental funds due to it is not a current financial resource available to recognize as revenue.	(107,003)
--	-----------

Deferred outflows of resources for pension represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditures) until then.	7,138,035
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Deferred inflows of resources for pension represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.	(2,156,009)
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Deferred outflows of resources for OPEB represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditures) until then.	5,298,782
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Deferred inflows of resources for OPEB represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.	<u>(6,743,429)</u>
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**TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES (EXHIBIT A-1)** \$ 26,901,270

**Splendora Independent School District**  
Statement of Revenues, Expenditures, and Changes  
in Fund Balances – Governmental Funds  
For the Fiscal Year Ended June 30, 2020

Data Control Codes		199	599
		General Fund	Debt Service Fund
<b>REVENUES</b>			
5700	Local and intermediate sources	\$ 9,866,141	\$ 3,709,563
5800	State program revenues	32,139,654	2,613,243
5900	Federal program revenues	306,401	-
5020	Total revenues	42,312,196	6,322,806
<b>EXPENDITURES</b>			
Current:			
0011	Instruction	22,600,408	-
0012	Instructional resources and media services	277,360	-
0013	Curriculum and instructional staff development	1,142,335	-
0021	Instructional leadership	1,227,692	-
0023	School leadership	2,254,065	-
0031	Guidance, counseling, and evaluation services	1,546,408	-
0033	Health services	249,581	-
0034	Student transportation	2,073,945	-
0035	Food services	-	-
0036	Extracurricular activities	1,186,508	-
0041	General administration	1,824,315	-
0051	Plant maintenance and operations	4,080,551	-
0052	Security and monitoring services	622,292	-
0053	Data processing services	724,426	-
0061	Community services	120,006	-
Debt service:			
0071	Principal on long-term debt	-	4,335,000
0072	Interest on long-term debt	-	2,401,629
0073	Issuance costs and fees	-	133,671
Capital outlay:			
0081	Facilities acquisition and construction	3,457,082	-
Intergovernmental:			
0093	Payments related to shared services arrangements	-	-
0099	Other intergovernmental charges	108,756	-
6030	Total expenditures	43,495,730	6,870,300
1100	Excess (deficiency) of revenues over (under) expenditures	(1,183,534)	(547,494)
<b>OTHER FINANCING SOURCES (USES)</b>			
7901	Refunding bonds issued	-	5,890,000
7915	Transfers in	-	-
7916	Premium or discount on issuance of bonds	-	805,666
8911	Transfers out	(1,071)	-
8940	Payment to bond refunding escrow agent	-	(6,567,610)
7080	Total other financing sources (uses)	(1,071)	128,056
1200	Net change in fund balances	(1,184,605)	(419,438)
0100	Fund balances - beginning	24,970,784	795,677
3000	<b>FUND BALANCES - ENDING</b>	\$ 23,786,179	\$ 376,239

699	Total	98
Capital Projects Fund	Nonmajor Funds	Total Governmental Funds
\$ 255,777	\$ 619,773	\$ 14,451,254
-	771,219	35,524,116
-	3,549,292	3,855,693
255,777	4,940,284	53,831,063
-	1,783,981	24,384,389
-	143,555	420,915
-	145,830	1,288,165
-	6,134	1,233,826
-	-	2,254,065
-	425,757	1,972,165
-	-	249,581
-	-	2,073,945
-	2,180,900	2,180,900
-	217,085	1,403,593
-	7,415	1,831,730
-	-	4,080,551
-	54,789	677,081
-	-	724,426
-	58,176	178,182
-	-	4,335,000
-	-	2,401,629
-	-	133,671
21,495,527	-	24,952,609
-	15,000	15,000
-	-	108,756
21,495,527	5,038,622	76,900,179
(21,239,750)	(98,338)	(23,069,116)
-	-	5,890,000
-	1,071	1,071
-	-	805,666
-	-	(1,071)
-	-	(6,567,610)
-	1,071	128,056
(21,239,750)	(97,267)	(22,941,060)
28,342,248	1,039,776	55,148,485
\$ 7,102,498	\$ 942,509	\$ 32,207,425

**Splendora 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 Fiscal Year Ended June 30, 2020

**Exhibit C-3**

**TOTAL NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS (EXHIBIT C-2)** \$ (22,941,060)

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is capitalized and allocated over their estimated useful lives as depreciation expense.

Capital assets increased	\$ 25,343,281	
Depreciation expense	<u>(2,822,651)</u>	22,520,630

Because some property taxes will not be collected for several months after the District's fiscal year end, they are not considered "available" revenues and are deferred in the governmental funds. Deferred tax revenues increased (decreased) by this amount this year. 180,001

Issuance of bonds provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position.

Par value	\$ (5,890,000)	
(Premium) discount	<u>(805,666)</u>	(6,695,666)

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 4,335,000

Payment to escrow agent to refund bonds from refunding proceeds 6,567,610

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due, and includes amortization of related long-term debt accounts. The changes reported in the statement of activities consist of the following:

Accrued interest on current interest bonds payable (increased) decreased	\$ 20,105	
Amortization of bond premiums	291,490	
Amortization of deferred charge and gain on refunding	<u>(21,946)</u>	289,649

The (increase) decrease in compensated absences is reported in the statement of activities but does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds. 2,720

The net change in net pension liability, deferred outflows, and deferred inflows is reported in the statement of activities but does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds. The net change consists of the following:

Deferred outflows increased (decreased)	\$ (572,062)	
Deferred inflows (increased) decreased	(1,431,079)	
Net pension liability (increased) decreased	<u>(2,719)</u>	(2,005,860)

The net change in net OPEB liability, deferred outflows, and deferred inflows is reported in the statement of activities but does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds. The net change consists of the following:

Deferred outflows increased (decreased)	\$ 1,778,331	
Deferred inflows (increased) decreased	(1,954,005)	
Net OPEB liability (increased) decreased	<u>(441,940)</u>	(617,614)

**CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES (EXHIBIT B-1)** \$ 1,635,410

**Splendorra Independent School District**  
Statement of Assets and Liabilities  
Fiduciary Fund  
June 30, 2020

**Exhibit E-1**

<u>Data Control Codes</u>		<u>865 Agency Fund Student Activity</u>
	<b>ASSETS</b>	
1110	Cash and cash equivalents	\$ 115,421
1000	<b>TOTAL ASSETS</b>	<u>\$ 115,421</u>
	<b>LIABILITIES</b>	
2190	Due to student groups	\$ 115,421
2000	<b>TOTAL LIABILITIES</b>	<u>\$ 115,421</u>

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# Splendor Independent School District

## Notes to the Financial Statements

### Note 1. Summary of Significant Accounting Policies

#### A. Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government (the District). All fiduciary activities are reported only in the fund financial statements. *Governmental activities* normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions.

#### B. Reporting Entity

The Splendor Independent School District (the District) is governed by a seven-member board of trustees (the Board), which has governance responsibilities over all activities related to public, elementary and secondary, education within the District. Members of the Board are elected by the public; have authority to make decisions; appoint management and significantly influence operations; and have primary accountability for fiscal matters; the District is not included in any other governmental reporting entity. The accompanying financial statements present the District.

#### C. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

#### D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the District's funds, including its fiduciary funds. Separate statements for each fund category—governmental and fiduciary—are presented. 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:

The *general fund* is the District's primary operating fund. It accounts for all financial resources of the District, except those accounted for in another fund.

The *debt service fund* is used to account for the accumulation of resources that are restricted, committed, or assigned for the payment of principal and interest on long-term obligations of governmental funds.

The *capital projects fund* accounts for the acquisition and construction of the District's major capital facilities.

## Splendora Independent School District

### Notes to the Financial Statements

Additionally, the District reports the following fund type:

The *special revenue funds* are used to account for the proceeds of specific revenue sources (other than those identified as a major fund) that are restricted or committed to expenditures for specific purposes.

The *agency fund* accounts for assets held by the District for student organizations. The fund is custodial in nature (assets equal liabilities) and does not involve measurement or results of operations.

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated.

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

#### **E. Measurement Focus and Basis of Accounting**

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

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

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

## Splendor Independent School District

### Notes to the Financial Statements

Interest associated with the current fiscal period is considered to be susceptible to accrual and has been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items, including property taxes, are considered to be measurable and available only when cash is received by the District.

The agency fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities.

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

##### **1. Cash and Cash Equivalents**

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

##### **2. Investments**

Investments for the District, except for certain investment pools, are reported at fair value. The investment pools operate in accordance with appropriate state laws and regulations and are reported at amortized cost or fair value.

##### **3. Inventories and Prepaid Items**

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of expendable supplies. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

##### **4. Capital Assets**

Capital assets, which include land and improvements, construction in progress, buildings and improvements, and furniture and equipment, are reported in the applicable governmental activities column in the government-wide financial statements. The District's infrastructure includes parking lots and sidewalks associated with various buildings. The cost of the infrastructure was initially capitalized with the building cost and is being depreciated over the same useful life as the building. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000, and an estimated useful life in excess of two years.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the District chose to include all such items regardless of their acquisition date or amount. The District was able to estimate the historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the District constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

# Splendora Independent School District

## Notes to the Financial Statements

Land and improvements and construction in progress are not depreciated. The buildings and improvements and furniture and equipment of the District are depreciated using the straight line method over the following estimated useful lives:

Capital Asset Classes	Lives
Buildings and improvements	3-50
Furniture and equipment	3-25

### 5. *Deferred Outflows/Inflows of Resources*

Deferred outflows of resources represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditures) until then. Deferred inflows of resources represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension and OPEB activities are amortized over the weighted average remaining service life of all participants in the respective qualified pension plan and OPEB plan, except for projected and actual earnings differences on investments which are amortized on a closed basis over a 5-year period.
- District contributions to the pension and OPEB plans after the measurement date of each plan are recognized in the subsequent fiscal year.
- Deferred charge/gain on refunding is amortized over the shorter of the life of the refunded or refunding debt.
- Property taxes are recognized in the period the amount becomes available.

### 6. *Compensated Absences*

It is the District's policy to permit employees to accumulate earned but unused leave benefits. The term leave includes local and state personal days and state sick leave days. Payment for unused leave days accumulated will be made upon retirement (in accordance with guidelines established by the Teacher Retirement System of Texas) for all employees. All sick pay is accrued when incurred for employees who are eligible for retirement in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have met the District's requirements and State's retirement eligibility requirements.

The District does not have a liability for unpaid vacation at year-end due to the District's policy does not allow a carryover of vacation days not taken by June 30.

### 7. *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 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.

# Splendora Independent School District

## Notes to the Financial Statements

### **8. 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.

### **9. Fund Balance Policies**

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The board of trustees (the Board) is the highest level of decision-making authority for the District that can, by board action or adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the board action or resolution remains in place until a similar action is taken (the board action or adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The Board has, by policy, authorized the superintendent or his designee to assign fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

### **10. Pension**

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

### **11. Other Postemployment Benefits**

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

# Splendora Independent School District

## Notes to the Financial Statements

### G. Revenues and Expenditures/Expenses

#### 1. Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

#### 2. Property Taxes

Property taxes for the current calendar year are levied on approximately October 1 of each year and are payable by January 31 of the following year. Property tax receivables are recorded as of the date levied. Unpaid taxes become delinquent on February 1 and a tax lien on real property is created as of July 1 of each year.

### H. Use of Estimates

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

### I. Data Control Codes

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

## Note 2. Stewardship, Compliance, and Accountability

### A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund, National School Breakfast and Lunch Program special revenue fund and debt service fund. All other governmental funds adopt project length budgets. All annual appropriations lapse at fiscal year-end. The following procedures are followed in establishing the budgetary data reflected in the financial statements.

1. Prior to June 19 of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board is then called for the purpose of adopting the proposed budget after the ten days' public notice of the meeting has been given.
3. Prior to July 1, the budget is legally enacted through passage of a resolution by the Board.

# Splendora Independent School District

## Notes to the Financial Statements

The appropriated budget is prepared by fund, function, and campus/department. The District's campus/department heads may make transfers of appropriations within a campus/department. Transfers of appropriations between campus/departments require the approval of the District's management. Transfers of appropriations between functions require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the function level. The significant differences between the original and final amended budget of the general fund were to increase function 11 for additional payroll costs and function 81 for capital construction projects.

### B. Encumbrances

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as restricted, committed, or assigned fund balances as appropriate. The encumbrances do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year. The District did not have any outstanding encumbrances at June 30, 2020.

### C. Excess of Expenditures Over Appropriations

For the fiscal year June 30, 2020, expenditures exceeded appropriations in the functions (the legal level of budgetary control) of the following funds:

<u>Fund</u>	<u>Function</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
General fund	81	\$ 3,123,000	\$ 3,457,082	\$ (334,082)

The variance for the general fund is due to timing of construction projects being completed sooner than projected.

## Note 3. Detailed Notes on All Funds

### A. Deposits and Investments

#### Cash Deposits

The District's funds are required to be deposited and invested under the terms of a depository contract pursuant to the Texas School Depository Act. The depository bank pledges securities which comply with state law and these securities are held for safekeeping and trust with the District's and the depository banks' agent bank. The pledged securities shall be 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.

# Splendora Independent School District

## Notes to the Financial Statements

### Investments

The District's investment policy is in accordance with the Public Funds Investment Act, the Public Funds Collateral Act, and federal and state laws. State law and District policy limits credit risk by allowing investing in 1) Obligations of the United States or its agencies which are backed by the full faith and credit of the United States, obligations of the State of Texas or its agencies, counties, cities and other political subdivisions of any state rated as to investment quality by a nationally recognized statistical rating organization (NRSRO) not less than A or its equivalent; 2) Certificates of deposit issued by a broker or depository located in Texas which is insured by the FDIC or purchased through a broker who has an office located in Texas; 3) Fully collateralized repurchase agreements secured by obligations of the United States or its agencies not to exceed 90 days to maturity from the date of purchase; 4) Bankers acceptances with a stated maturity of 270 days or fewer which are eligible for collateral for borrowing from a Federal Reserve Bank; 5) Commercial paper if it has a stated maturity of 270 days or fewer from the date of its issuance and is rated not less than A-1 or P-1 or an equivalent rating by at least: two nationally recognized credit rating agencies or one nationally recognized agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state; 6) No-load money market mutual funds which shall be registered with the Securities and Exchange Commission and have a dollar-weighted average stated maturity of 90 days or fewer; 7) No-load mutual funds which shall be registered with the Securities and Exchange Commission, have an average weighted maturity of less than two years, include investments that comply with the Public Funds Investment Act and are continuously rated not less than AAA by at least one NRSRO; 8) Public funds investment pools which meet the requirements of the Public Funds Investment Act.

The District's investments are measured at amortized cost and are not required to be categorized in the fair value hierarchy as presented in the table below. The District's investment measurements and balances, weighted average maturity, and credit risks of such investments are as follows:

	June 30, 2020	Percent of Total Investments	Weighted Average Maturity (Days)	Credit Risk
Investments measured at amortized costs:				
Investment pools:				
TexPool	\$ 12,712,555	41%	33	AAAm*
Lone Star	11,183,276	36%	35	AAA*
Investments measured at fair value:				
Federated Government Obligation Fund	7,208,915	23%	40	AAAm*
<b>Total value</b>	<b>\$ 31,104,746</b>	<b>100%</b>		
<b>Portfolio weighted average maturity</b>			<b>35</b>	

\* Standard & Poor's Rating

The TexPool and Lone Star investment pools are external investment pools measured at amortized cost. In order to meet the criteria to be recorded at amortized cost, investment pools must transact at a stable net asset value per share and maintain certain maturity, quality, liquidity and diversification requirements within the investment pool. The investment pools transact at a net asset value of \$1.00 per share, have weighted average maturity of 60 days or less and weighted average life of 120 days or less, investments held are highly rated by nationally recognized statistical rating organization, have no more than 5% of portfolio with one issuer (excluding US government securities), and can meet reasonably foreseeable redemptions. TexPool and Lone Star have a redemption notice period of one day and no maximum transaction amounts. The investment pools' authorities may only impose restrictions on redemptions in the event of a general suspension of trading on major securities market, general banking moratorium or national or state emergency that affects the pools' liquidity.

# Splendora Independent School District

## Notes to the Financial Statements

Federated Government Obligation Fund is a money market fund that seeks to maintain a stable net asset value (NAV) of \$1.00 per share. The Fund's investment objective is to provide current income consistent with stability of principal and income. Such investments are not required to be reported in the fair value hierarchy.

### Credit Risk

At year end, the District's investments were rated as noted in the preceding table. TexPool is duly chartered and administered by the State Comptroller's Office. Lone Star is duly chartered by the State of Texas Interlocal Cooperation Act and is administered by First Public, LLC., formerly the Texas Association of School Boards Financial Services. All credit ratings met acceptable levels required by legal guidelines prescribed by both the PFI and the District's investment policy. Federated Government Obligation Fund investments consist primarily of cash and U.S. Treasury debt and agencies.

### Interest Rate Risk

Interest rate risk is the risk that changes in interest rates may adversely affect the value of the investments. The District monitors interest rate risk utilizing weighted average maturity analysis. In accordance with its investment policy, the District shall have a maximum dollar weighted maturity of 180 days. The maximum allowable stated maturity of any other individual investment owned by the District is not to exceed one year from the time of purchase.

### Concentration of Credit Risk

The District's investment policy does not limit an investment in any one issuer. The investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from over-concentration of assets in a specific class of investments, specific maturity, or specific issuer.

### Custodial Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of June 30, 2020, the District's bank balance was not exposed to custodial credit risk because it was insured and collateralized with securities held by the District's agent in the District's name.

### Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's policy requires investments to be in the District's name or held by the District's agent in the District's name. The District is not exposed to custodial risk due to the investments are insured or registered and are held by the District or its agent in the District's name.

## B. Receivables

Tax revenues of the general and debt service fund are reported net of uncollectible amounts. Total change in uncollectible amounts related to revenues of the current period increased (decreased) revenues as follows:

Change in uncollectibles related to general fund property taxes	\$ 3,000
<b>Total change in uncollectibles of the current fiscal year</b>	<b>\$ 3,000</b>

Approximately 56% of the outstanding balance of property taxes receivable is not anticipated to be collected within the next year.

# Splendora Independent School District

## Notes to the Financial Statements

### C. Interfund Receivables, Payables, and Transfers

#### 1. Receivables/Payables

The composition of interfund receivable/payable balances as of June 30, 2020, is as follows:

Fund	Interfund Receivables	Interfund Payables
General fund	\$ 10,753	\$ 20,442
Debt service fund	20,442	-
Other governmental funds - nonmajor	75,700	86,453
<b>Totals</b>	<b>\$ 106,895</b>	<b>\$ 106,895</b>

Interfund balances consist of short-term lending/borrowing arrangements that generally result from payroll and other regularly occurring charges that are primarily paid by the general fund and then charged back to the appropriate other fund. Additionally, some lending/borrowing may occur between two or more nonmajor governmental funds.

#### 2. Transfers

Interfund transfers are defined as “flows of assets without equivalent flow of assets in return and without a requirement for repayment.” Transfers are the use of funds collected in one fund and are transferred to finance various programs accounted for in other funds. The following is a summary of the District’s interfund transfers for the fiscal year ended June 30, 2020.

Transfer Out	Transfer In	Amount
General fund	National school breakfast and lunch program	\$ 1,071
<b>Total</b>		<b>\$ 1,071</b>

# Splendor Independent School District

## Notes to the Financial Statements

### D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2020 was as follows:

	Beginning Balance	Additions	Reductions	Transfers & Adjustments	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land and improvements	\$ 2,318,116	\$ -	\$ -	\$ -	\$ 2,318,116
Construction in progress	1,913,207	23,387,216	-	-	25,300,423
Total capital assets, not being depreciated	4,231,323	23,387,216	-	-	27,618,539
Capital assets, being depreciated:					
Buildings and improvements	86,261,485	1,507,707	-	-	87,769,192
Furniture and equipment	11,973,158	448,358	-	-	12,421,516
Total capital assets, being depreciated	98,234,643	1,956,065	-	-	100,190,708
Less accumulated depreciation for:					
Buildings and improvements	(33,601,877)	(2,157,622)	-	-	(35,759,499)
Furniture and equipment	(9,076,404)	(665,029)	-	-	(9,741,433)
Total accumulated depreciation	(42,678,281)	(2,822,651)	-	-	(45,500,932)
Total capital assets, being depreciated, net	55,556,362	(866,586)	-	-	54,689,776
<b>Governmental activities capital assets, net</b>	<b>\$ 59,787,685</b>	<b>\$ 22,520,630</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 82,308,315</b>

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

Governmental activities:	
11 Instruction	\$ 1,860,364
12 Instructional resources and media services	45,941
21 Instructional leadership	2,469
23 School leadership	19,472
31 Guidance, counseling, and evaluation services	9,150
33 Health services	5,614
34 Student transportation	241,004
35 Food services	247,179
36 Extracurricular activities	207,250
41 General administration	13,749
51 Plant maintenance and operations	67,728
52 Security and monitoring services	25,124
53 Data processing services	69,499
61 Community services	8,108
<b>Total depreciation expense-governmental activities</b>	<b>\$ 2,822,651</b>

# Splendor Independent School District

## Notes to the Financial Statements

### Construction Commitments

The District has active construction projects as of June 30, 2020. The projects include the construction and equipment of school facilities. At year end, the District's commitments with contractors are as follows:

Project	Remaining Commitment
Construction of elementary school	\$ 2,765,998
Construction of cafeteria addition	451,879
Construction of CTE, agriculture barn addition	7,497,353
Construction of Peach Creek and Greenleaf renovations	721,598
<b>Total</b>	<b>\$ 11,436,828</b>

The commitment for construction and equipment of school facilities is being financed by general obligation bonds secured by tax revenues and local funds.

### E. Long-term Liabilities

The District's long-term liabilities consist of bond indebtedness, compensated absences, net pension liability and net OPEB liability. The current requirements for general obligation bonds principal and interest expenditures are accounted for in the debt service fund. Other long-term liabilities are generally liquidated with resources of the general fund.

### Changes in Long-term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2020, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 63,140,000	\$ 5,890,000	\$ (10,900,000)	\$ 58,130,000	\$ 4,510,000
For Issuance premiums (CIB's)	4,598,367	805,666	(533,620)	4,870,413	-
Total bonds payable, net	67,738,367	6,695,666	(11,433,620)	63,000,413	4,510,000
Compensated absences	41,750	8,160	(10,880)	39,030	39,030
Net pension liability	13,229,115	2,697,433	(2,694,714)	13,231,834	-
Net OPEB liability	15,145,664	3,007,873	(2,565,933)	15,587,604	-
<b>Governmental activities long-term liabilities</b>	<b>\$ 96,154,896</b>	<b>\$ 12,409,132</b>	<b>\$ (16,705,147)</b>	<b>\$ 91,858,881</b>	<b>\$ 4,549,030</b>

# Splendora Independent School District

## Notes to the Financial Statements

### General Obligation Bonds

The District issues general obligation bonds to provide funds for the construction and equipment of school buildings (BLDG) and to refund general obligation bonds (REF). General obligation bonds are direct obligations and pledge the full faith and credit of the District. The following is a summary of changes in the general obligation bonds for the fiscal year.

Series	Interest Rate	Original Issue	Maturity Date	Beginning Balance	Additions	Reductions	Ending Balance
2002 BLDG	4.25-6.25%	\$ 13,870,000	2032	\$ 1,900,000	\$ -	\$ -	\$ 1,900,000
2011 REF	2.00-4.00%	9,320,000	2030	7,095,000	-	(7,095,000)	-
2013 BLDG	2.00-4.00%	13,500,000	2043	12,045,000	-	(320,000)	11,725,000
2015 REF	2.00-4.00%	3,530,000	2033	2,935,000	-	(165,000)	2,770,000
2016A REF	2.00-5.00%	14,315,000	3039	13,440,000	-	(450,000)	12,990,000
2016B BLDG & REF	2.00-5.00%	32,225,000	2037	25,725,000	-	(2,870,000)	22,855,000
2020 REF	2.25-5.00%	5,890,000	2030	-	5,890,000	-	5,890,000
<b>Total general obligation bonds</b>				<b>\$ 63,140,000</b>	<b>\$ 5,890,000</b>	<b>\$ (10,900,000)</b>	<b>\$ 58,130,000</b>

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending June 30,	Principal	Interest	Total Requirements
2021	\$ 4,510,000	\$ 2,233,234	\$ 6,743,234
2022	4,715,000	2,049,888	6,764,888
2023	4,925,000	1,839,837	6,764,837
2024	2,500,000	1,621,063	4,121,063
2025	2,610,000	1,516,762	4,126,762
2026	2,720,000	1,422,150	4,142,150
2027	2,825,000	1,310,882	4,135,882
2028	2,940,000	1,194,206	4,134,206
2029	3,055,000	1,081,906	4,136,906
2030	2,420,000	983,731	3,403,731
2031	3,355,000	910,538	4,265,538
2032	3,375,000	790,188	4,165,188
2033	2,495,000	651,688	3,146,688
2034	2,320,000	558,300	2,878,300
2035	2,415,000	468,150	2,883,150
2036	2,500,000	374,300	2,874,300
2037	2,595,000	286,687	2,881,687
2038	1,515,000	195,725	1,710,725
2039	1,570,000	147,225	1,717,225
2040	655,000	96,950	751,950
2041	680,000	74,025	754,025
2042	705,000	50,225	755,225
2043	730,000	25,550	755,550
<b>Totals</b>	<b>\$ 58,130,000</b>	<b>\$ 19,883,210</b>	<b>\$ 78,013,210</b>

As of June 30, 2020, the District did not have any authorized but unissued bonds.

## Splendor Independent School District

### Notes to the Financial Statements

In January 2020, the District authorized issuance of \$5,890,000 of unlimited tax refunding bonds. The proceeds of the refunding bonds were used to legally defease \$6,565,000 of previously issued District bonds in order to lower its overall debt service requirements. The net carrying value of the old debt exceeded the reacquisition price by \$112,586. The amount is netted against the new debt and amortized over the life of the new debt. The refunding resulted in a debt service savings of \$736,850 and an economic gain of \$614,728.

The District defeased certain outstanding bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust accounts and the liability for the defeased bonds are not included in the District's financial statements. There were no outstanding defeased bonds as of June 30, 2020.

#### F. Fund Balance

Other committed fund balance includes the following commitments of funds:

Other governmental funds:	
Campus activity funds	\$ 184,429
<b>Total other committed fund balance</b>	<b>\$ 184,429</b>

#### G. Revenues from Local and Intermediate Sources

During the current year, revenues from local and intermediate sources consisted of the following:

	General	Debt Service	Capital Projects	Nonmajor Funds	Totals
Property taxes	\$ 9,239,588	\$ 3,696,271	\$ -	\$ -	\$ 12,935,859
Investment income	301,896	13,777	255,777	5,717	577,167
Food sales	-	-	-	412,561	412,561
Extracurricular activities	163,720	-	-	201,495	365,215
Other	160,937	-	-	-	160,937
<b>Totals</b>	<b>\$ 9,866,141</b>	<b>\$ 3,710,048</b>	<b>\$ 255,777</b>	<b>\$ 619,773</b>	<b>\$ 14,451,739</b>

#### Note 4. Other Information

##### A. Risk Management

###### Property/Liability

The District is exposed to various risks of loss related to property/liability losses for which the District participates in the Texas Political Subdivisions Joint Self Insurance Fund ("Fund"). The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain competitive costs for coverages, and develop a comprehensive loss control program. The District pays an annual premium to the Fund for its liability coverage and transfers the risk of loss to the Fund. The District's agreement with the Fund provides that the Fund will be self-sustaining through member premiums and may provide, through commercial companies, reinsurance contracts. In the event that the Fund was to discontinue operations, the member districts would be responsible for any eligible claims not funded by the Fund. In addition, 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.

## Splendor Independent School District

### Notes to the Financial Statements

#### Health Insurance

During the year ended June 30, 2020, employees of the District were covered by TRS Active-Care ("the Plan") a statewide health coverage program of Texas public education employees, implemented by the Teacher Retirement System of Texas (TRS). The District paid premiums of \$225 per month, per employee to the Plan. Employees, at their option, authorized payroll withholdings to pay premiums for dependents. All premiums were paid to the TRS. The legislature created the Plan for public school employee group health coverage in 2002-03, requiring all Districts with fewer than 500 employees to participate in the Plan.

#### Workers' Compensation

The District participates in the Texas Association of School Boards Risk Management Fund ("Fund") Workers' Compensation Program. The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain competitive costs for coverage and develop a comprehensive loss control program. The District pays an annual premium to the Fund for its coverage and transfers the risk to the Fund. In the event that the Fund was to discontinue operations, the member districts would be responsible for any eligible claims not funded by the pool. There were no significant reductions in insurance coverage from the prior year and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

#### B. Contingencies

The District participates in a number of federal and state financial assistance programs. Although the District's grant programs have been audited in accordance with the provisions of the Single Audit Act through June 30, 2020, these programs are subject to financial and compliance audits by the grantor agencies. The District is also subject to audit by the TEA of the attendance data upon which payments from the agency are based. These audits could result in questioned costs or refunds to be paid back to the granting agencies.

#### C. Defined Benefit Pension Plan

##### Plan Description

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

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

##### Pension Plan Fiduciary Net Position

Detailed information about the TRS's fiduciary net position is available in a separately-issued Comprehensive Annual Financial Report (CAFR) that includes financial statements and required supplementary information. That report may be obtained on the Internet at [http://www.trs.texas.gov/Pages/about\\_archive\\_cafr.aspx](http://www.trs.texas.gov/Pages/about_archive_cafr.aspx); by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

# Splendor Independent School District

## Notes to the Financial Statements

### Benefits Provided

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

### Contributions

Employee contribution rates are set in state statute, Texas Government Code 825.402. Contribution requirements are established or amended pursuant to Article XVI, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year. Texas Government Code section 821.006 prohibits benefit improvements if, as a result of the particular action, the time required to amortize TRS' unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action.

Rates for such plan fiscal years are as follows:

	Contribution Rates	
	2020	2019
Member	7.7%	7.7%
Non-employer contributing entity (State)	7.5%	6.8%
Employers (District)	7.5%	6.8%
Employers (District - Non-OASDI)*	1.5%	1.5%

\*SB12 requires an increase in employer contributions by public school districts, charter schools and regional education service centers. Prior to SB12, only those employers not participating in social security were required to pay a 1.5% contributions (Non-OASDI surcharge). Beginning September 1, 2019 all employers are required to pay the Public Education Employer contribution irrespective of participation in social security.

The contribution amounts for the District's fiscal year 2020 are as follows:

District contributions	\$ 989,363
Member contributions	2,257,584
NECE on-behalf contributions (State)	1,536,568

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

# Splendora Independent School District

## Notes to the Financial Statements

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

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

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

- When employing a retiree of the Teacher Retirement System, the employer shall pay both the member contribution and the state contribution as an employment-after-retirement surcharge.
- When a school district or charter school does not contribute to the Federal Old-Age, Survivors and Disability Insurance (OASDI) Program for certain employees, they must contribute 1.5% of the member's salary.

### **Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension**

At June 30, 2020, the District reported a liability of \$13,231,834 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District are as follows:

District's proportionate share of the net pension liability	\$ 13,231,834
State's proportionate share of the net pension liability associated with the District	<u>18,376,485</u>
<b>Total</b>	<b><u>\$ 31,608,319</u></b>

The net pension liability was measured as of August 31, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as August 31, 2018 rolled forward to August 31, 2019. The District's proportion of the net pension liability was based on the District's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2018 through August 31, 2019.

At the measurement date of August 31, 2019, the District's proportion of the collective net pension liability was 0.0254540949% which was an increase of 0.0014196949% from its proportion measured as of August 31, 2018.

For the fiscal year ended June 30, 2020, the District recognized pension expense of \$5,881,909 and revenue of \$2,886,687 for support provided by the State.

## Splendora Independent School District

### Notes to the Financial Statements

At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 55,586	\$ 459,430
Changes of assumptions	4,105,165	1,696,448
Difference between projected and actual earnings on pension plan investments	132,863	-
Changes in proportion and difference between District's contributions and the proportionate share of contributions	1,996,889	131
District contributions paid subsequent to the measurement date	847,532	-
<b>Totals</b>	<u>\$ 7,138,035</u>	<u>\$ 2,156,009</u>

\$847,532 reported as deferred outflows of resources resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	
2021	\$ 1,044,386
2022	887,426
2023	995,754
2024	919,359
2025	378,817
Thereafter	<u>(91,248)</u>
<b>Total</b>	<u>\$ 4,134,494</u>

# Splendora Independent School District

## Notes to the Financial Statements

### Actuarial Methods and Assumptions

The actuarial valuation of the total pension liability was performed as of August 31, 2018. Update procedures were used to roll forward the total pension liability to August 31, 2019 and was determined using the following actuarial methods and assumptions:

Actuarial cost method	Individual entry age normal
Asset valuation method	Market value
Single discount rate	7.25%
Long-term expected rate of return	7.25%
Municipal bond rate as of August 2019	2.63%. Source for the rate is the Fixed Income Market Data / Yield Curve / Data Municipal Bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index."
Last year ending August 31 in projection period (100 years)	2116
Inflation	2.30%
Salary increases	3.05% to 9.05% including inflation
Ad hoc postemployment benefit changes	None
Active mortality rates	Based on 90% of the RP 2014 Employing Mortality Tables for males and females with full generational mortality. The post-retirement mortality rates for healthy lives were based on the 2018 IRS of Texas Healthy Pensioner Mortality Tables with full generational projection using the ultimate improvement rates from the most recently published projection scale U-MP.

The actuarial methods and assumptions are primarily based on a study of actual experience for the three year period ending August 31, 2018 and adopted in July 2018.

# Splendora Independent School District

## Notes to the Financial Statements

### Discount Rate and Long-Term Expected Rate of Return

A single discount rate of 7.25% was used to measure the total pension liability. The single discount rate was based on the expected rate of return on pension plan investments of 7.25%. The projection of cash flows used to determine the single discount rate assumed that contributions from active members and those of the contributing employers and the non-employer contributing entity will be made at the statutorily required rates. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in TRS's target asset allocation as of August 31, 2019 are summarized below:

Asset Class	Target Allocation*	Long-term Expected Arithmetic Real Rate of Return
Global equity:		
U.S.	18.00%	5.70%
Non-U.S. developed	13.00%	6.90%
Emerging markets	9.00%	8.95%
Directional hedge funds	4.00%	3.53%
Private equity	13.00%	10.18%
Stable value:		
U.S. treasuries	11.00%	1.11%
Stable value hedge funds	4.00%	3.09%
Real return:		
Global inflation linked bonds	3.00%	0.70%
Real estate	14.00%	5.21%
Energy, natural resources and infrastructure	5.00%	7.48%
Risk parity:		
Risk parity	5.00%	3.70%
Asset allocation leverage cash	1.00%	(0.30)
<b>Totals</b>	<b>100.0%</b>	

\*FY 2019 target allocation based on the strategic asset allocation dated 10/1/2018

# Splendora Independent School District

## Notes to the Financial Statements

### Discount Rate Sensitivity Analysis

The following table presents the District's proportionate share of the TRS net pension liability calculated using the discount rate of 7.25%, as well as what the District's proportionate share of the net pension liability would be if it was calculated using a discount rate that is 1% lower or 1% higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
District's proportionate share of the net pension liability	\$ 20,339,251	\$ 13,231,834	\$ 7,473,454

### Change of Assumptions Since the Prior Measurement Date

- The single discount rate as of August 31, 2018 was a blended rate of 6.907% and that has changed to the long-term rate of return of 7.25% as of August 31, 2019.
- With the enactment of SB3 by the 2019 Texas Legislature, an assumption has been made about how this would impact future salaries. It is assumed that eligible active members will each receive a \$2,700 increase in fiscal year 2020. This is in addition to the salary increase expected based on the actuarial assumptions.

### Change of Benefit Terms Since the Prior Measurement Date

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

## D. Defined Other Postemployment Benefit Plan

### Plan Description

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

### OPEB Plan Fiduciary Net Position

Detailed information about the TRS-Care's fiduciary net position is available in the separately-issued TRS Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at [http://www.trs.texas.gov/Pages/about\\_archive\\_cafr.aspx](http://www.trs.texas.gov/Pages/about_archive_cafr.aspx); by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

### Benefits Provided

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

Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. The Board of Trustees of TRS is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052.

# Splendor Independent School District

## Notes to the Financial Statements

The premium rates for retirees are reflected in the following table:

TRS-Care Monthly Premium Rates

	Medicare	Non-medicare
Retiree or surviving spouse	\$ 135	\$ 200
Retiree and spouse	529	689
Retiree and surviving spouse and children	468	408
Retiree and family	1,020	999

### Contributions

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

Texas Insurance Code, section 1575.202 establishes the State's contribution rate which is 1.25% of the employee's salary. Section 1575.203 establishes the active employee's rate which is 0.65% of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the public. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act.

Rates for such plan fiscal years are as follows:

	Contribution Rates	
	2020	2019
Active employee	0.65%	0.65%
Non-employer contribution entity (State)	1.25%	1.25%
Employers (District)	0.75%	0.75%
Federal/private funding*	1.25%	1.25%

\* Contributions paid from federal funds and private grants are remitted by the employer (District) and paid at the State rate.

The contribution amounts for the District's fiscal year 2020 are as follows:

District contributions	\$ 262,993
Member contributions	190,576
NECE on-behalf contributions (State)	419,501

In addition, the State of Texas contributed \$128,402, \$79,950 and \$90,386 in 2020, 2019, and 2018, respectively, for on-behalf payments for Medicare Part D.

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

TRS-Care received a supplemental appropriation from the State of Texas as the Non-Employer Contributing Entity in the amount of \$73.6 million in fiscal year 2019.

# Splendora Independent School District

## Notes to the Financial Statements

### OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2020, the District reported a liability of \$15,587,604 for its proportionate share of the TRS's net OPEB liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District are as follows:

District's proportionate share of the net OPEB liability	\$ 15,587,604
State's proportionate share of the net OPEB liability associated with the District	<u>20,712,438</u>
<b>Total</b>	<b><u>\$ 36,300,042</u></b>

The net OPEB liability was measured as of August 31, 2019 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as August 31, 2018 rolled forward to August 31, 2019. The District's proportion of the net OPEB liability was based on the District's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2018 through August 31, 2019.

At the measurement date of August 31, 2019, the employer's proportion of the collective net OPEB liability was 0.0329608787% which was an increase of 0.0026276387% from its proportion measured as of August 31, 2018.

For the fiscal year ended June 30, 2020, the District recognized OPEB expense of \$1,426,502 and revenue of \$545,895 for support provided by the State.

At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 764,704	\$ 2,550,746
Changes of assumptions	865,770	4,192,683
Difference between projected and actual earnings on OPEB plan investments	1,682	-
Changes in proportion and difference between District's contributions and the proportionate share of contributions	3,441,417	-
District contributions paid subsequent to the measurement date	<u>225,209</u>	<u>-</u>
<b>Totals</b>	<b><u>\$ 5,298,782</u></b>	<b><u>\$ 6,743,429</u></b>

## Splendora Independent School District

### Notes to the Financial Statements

\$225,209 reported as deferred outflows of resources resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,		
2021	\$	(396,730)
2022		(396,730)
2023		(397,274)
2024		(397,586)
2025		(397,500)
Thereafter		<u>315,964</u>
<b>Total</b>	<b>\$</b>	<b><u>(1,669,856)</u></b>

#### Actuarial Methods and Assumptions

The actuarial valuation of the total OPEB liability was performed as of August 31, 2018. Update procedures were used to roll forward the total OPEB liability to August 31, 2019.

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. The following assumptions used for the valuation of the TRS-Care OPEB liability are identical to the assumptions employed in the August 31, 2019 TRS annual pension actuarial valuation:

<u>Demographic Assumptions</u>	<u>Economic Assumptions</u>
Rates of mortality	General inflation
Rates of retirement	Wage inflation
Rates of termination	Salary increases
Rates of disability	

See Note 4.C for detail on these assumptions. The demographic assumptions were developed in the experience study performed for TRS for the period ending August 31, 2017.

The initial medical trend rates were 10.25% for Medicare retirees and 7.50% for non-Medicare retirees. There was an initial prescription drug trend rate of 10.25% for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.50 % over a period of 13 years.

# Splendora Independent School District

## Notes to the Financial Statements

The following methods and additional assumptions were used in the TRS-Care OPEB valuation:

Actuarial cost method	Individual entry age normal
Single discount rate	2.63%
Aging factors	Based on plan specific experience
Election rates	Normal retirement: 65% participation prior to age 65 and 50% after age 65. 25% of pre-65 retirees are assumed to discontinue coverage at age 65.
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.
Ad hoc postemployment benefit changes	None

The impact of the Cadillac Tax that is returning in fiscal year 2023 has been calculated as a portion of the trend assumption. Assumptions and methods used to determine the impact of the Cadillac Tax include:

- 2018 thresholds of \$850/\$2,292 were indexed annually by 2.30%.
- Premium data submitted was not adjusted for permissible exclusions to the Cadillac Tax.
- There were no special adjustments to the dollar limit other than those permissible for non-Medicare retirees over 55.

Results indicate that the value of the excise tax would be reasonably represented by a 25 basis point addition to the long-term trend rate assumption.

### Discount Rate

A single discount rate of 2.63% was used to measure the total OPEB liability at August 31, 2019. This was a decrease of 1.06% in the discount rate since the August 31, 2018 measurement date. The plan is essentially a "pay-as-you-go" plan, and based on the assumption that contributions are made at the statutorily required rates, the OPEB plan's fiduciary net position was projected to not be able to make all future benefit payments to current members and therefore, the single discount rate is equal to the prevailing municipal bond rate. The source for the rate is the Fixed Income Market Data / Yield Curve / Data Municipal Bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index".

## Splendor Independent School District

### Notes to the Financial Statements

#### Sensitivity Analysis of Rates

##### Discount Rate

The following table presents the District's proportionate share of the TRS-Care net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that was 1% less than and 1% greater than the discount rate that was used (2.63%) in measuring the net OPEB liability.

	<u>1% Decrease (1.63%)</u>	<u>Current Discount Rate (2.63%)</u>	<u>1% Increase (3.63%)</u>
District's proportionate share of the net OPEB liability	\$ 18,819,239	\$ 15,587,603	\$ 13,059,492

##### Healthcare Cost Trend Rates

The following table presents the District's proportionate share of net OPEB liability using the assumed healthcare cost trend rate, as well as what the net OPEB liability would be if it were calculated using a trend rate that is 1% lower or 1% higher than the assumed health-care cost trend rate:

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
District's proportionate share of the net OPEB liability	\$ 12,715,820	\$ 15,587,603	\$ 19,434,474

#### Change of Assumptions Since the Prior Measurement Date

The following were changes to the actuarial assumptions or other inputs that affected measurement of the total OPEB liability since the prior measurement period:

- The discount rate changed from 3.69% as of August 31, 2018 to 2.63% as of August 31, 2019. This change increased the total OPEB liability.
- The participation rate for pre-65 retirees was lowered from 70% to 65%. The participation rate for post-65 retirees was lowered from 75% to 50%. 25% of pre-65 retirees are assumed to discontinue their coverage at age 65. There was no lapse assumption in the prior valuation. These changes decreased the total OPEB liability.
- The trend rates were reset to better reflect the plan's anticipated experience. This change increased the total OPEB liability.
- The percentage of retirees who are assumed to have two-person coverage was lowered from 20% to 15%. In addition, the participation assumption for the surviving spouses of employees that die while actively employed was lowered from 20% to 10%. These changes decreased the total OPEB liability.

## **Splendora Independent School District**

### Notes to the Financial Statements

#### **Change of Benefit Terms Since the Prior Measurement Date**

There were no changes in benefit terms since the prior measurement date.

#### **E. Joint Venture-Shared Service Arrangement**

The District participates in the following shared service arrangements:

##### *Conroe ISD Regional Day School Program for the Deaf*

The District participates in a shared services arrangement, Conroe ISD Regional Day School Program for the Deaf, with numerous districts for the education of students with a hearing impairment. The District neither has a joint ownership interest in fixed assets purchased by the fiscal agent, Conroe Independent School District, nor does the District have a net equity interest in the fiscal agent. The fiscal agent is neither accumulating significant financial resources nor fiscal exigencies that would give rise to a future additional benefit or burden to the District. The fiscal agent is responsible for the financial activities of the shared services arrangement.

#### **F. Nonmonetary Transaction**

During 2020, the District received textbooks purchased by the State of Texas for the benefit of the District for a purchase price of \$21,803. The District receives the textbooks as part of state funding for textbook allotment. The textbooks have been recorded in the amount of \$21,803 in a special revenue fund as both state revenues and expenditures, which represents the amount of consideration given by the State of Texas.

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## Required Supplementary Information

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**Splendora Independent School District**  
Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget and Actual  
General Fund  
For the Fiscal Year Ended June 30, 2020

**Exhibit G-1**

Data Control Codes		Budgeted Amounts		Actual	Variance with Final Budget
		Original	Final		Positive (Negative)
<b>REVENUES</b>					
5700	Local and intermediate sources	\$ 9,746,000	\$ 9,757,292	\$ 9,866,141	\$ 108,849
5800	State program revenues	28,476,000	32,261,000	32,139,654	(121,346)
5900	Federal program revenues	778,000	778,000	306,401	(471,599)
5020	Total revenues	39,000,000	42,796,292	42,312,196	(484,096)
<b>EXPENDITURES</b>					
Current:					
0011	Instruction	21,939,339	23,429,601	22,600,408	829,193
0012	Instructional resources and media services	241,080	289,080	277,360	11,720
0013	Curriculum and instructional staff development	732,065	1,154,925	1,142,335	12,590
0021	Instructional leadership	1,658,400	1,396,900	1,227,692	169,208
0023	School leadership	2,073,105	2,329,005	2,254,065	74,940
0031	Guidance, counseling, and evaluation services	1,232,056	1,565,176	1,546,408	18,768
0033	Health services	314,940	321,050	249,581	71,469
0034	Student transportation	1,974,950	2,131,460	2,073,945	57,515
0036	Extracurricular activities	1,265,595	1,257,935	1,186,508	71,427
0041	General administration	1,868,200	1,950,000	1,824,315	125,685
0051	Plant maintenance and operations	4,088,500	4,467,250	4,080,551	386,699
0052	Security and monitoring services	572,670	648,060	622,292	25,768
0053	Data processing services	768,650	755,400	724,426	30,974
0061	Community services	155,450	158,450	120,006	38,444
Capital outlay:					
0081	Facilities acquisition and construction	1,050,000	3,123,000	3,457,082	(334,082)
Intergovernmental:					
0099	Other intergovernmental charges	115,000	115,000	108,756	6,244
6030	Total expenditures	40,050,000	45,092,292	43,495,730	1,596,562
1100	Excess (deficiency) of revenues				
1100	over (under) expenditures	(1,050,000)	(2,296,000)	(1,183,534)	1,112,466
<b>OTHER FINANCING SOURCES (USES)</b>					
8911	Transfers out	-	-	(1,071)	(1,071)
7080	Total other financing sources (uses)	-	-	(1,071)	(1,071)
1200	Net change in fund balance	(1,050,000)	(2,296,000)	(1,184,605)	1,111,395
0100	Fund balance - beginning	24,970,784	24,970,784	24,970,784	-
3000	<b>FUND BALANCE - ENDING</b>	<b>\$ 23,920,784</b>	<b>\$ 22,674,784</b>	<b>\$ 23,786,179</b>	<b>\$ 1,111,395</b>

## Splendora Independent School District

Schedule of the District's Proportionate Share of the Net Pension Liability of a Cost-Sharing Multiple-Employer Pension Plan Teacher Retirement System of Texas For the Last Six Fiscal Years\*

	<u>2020</u>	<u>2019</u>
District's proportion of the net pension liability	0.0254541%	0.0240344%
District's proportionate share of the net pension liability	\$ 13,231,834	\$ 13,229,115
State's proportionate share of the net pension liability associated with the District	<u>18,376,485</u>	<u>19,029,341</u>
<b>TOTALS</b>	<u>\$ 31,608,319</u>	<u>\$ 32,258,456</u>
District's covered payroll	\$ 27,004,992	\$ 24,961,187
District's proportionate share of the net pension liability as a percentage of its covered payroll	49.00%	53.00%
Plan fiduciary net position as a percentage of the total pension liability	75.24%	73.74%

\*The amounts presented for the fiscal years were determined as of the Plan's fiscal year end, August 31 of the prior year. Ten years of data is not available.

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
0.0217969%	0.0206477%	0.0209355%	0.0120075%
\$ 6,969,463	\$ 7,802,450	\$ 7,400,421	\$ 3,207,369
<u>10,625,117</u>	<u>12,252,564</u>	<u>11,535,411</u>	<u>9,611,056</u>
<u>\$ 17,594,580</u>	<u>\$ 20,055,014</u>	<u>\$ 18,935,832</u>	<u>\$ 12,818,425</u>
\$ 22,205,049	\$ 20,809,777	\$ 19,614,488	\$ 17,594,013
31.39%	37.49%	37.73%	18.23%
82.17%	78.00%	78.43%	83.25%

**Splendora Independent School District**  
 Schedule of the District's Contributions to the  
 Teacher Retirement System of Texas Pension Plan  
 For the Last Six Fiscal Years\*

	<u>2020</u>	<u>2019</u>
Contractually required contributions	\$ 989,363	\$ 880,688
Contributions in relation to the contractually required contributions	<u>(989,363)</u>	<u>(880,688)</u>
<b>CONTRIBUTION DEFICIENCY (EXCESS)</b>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 29,318,562	\$ 26,680,249
Contributions as a percentage of covered payroll	3.37%	3.30%

\*The amounts presented for the fiscal years were determined as of the District's fiscal year end.  
 Ten years of data is not available

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 793,198	\$ 701,344	\$ 654,655	\$ 565,600
<u>(793,198)</u>	<u>(701,344)</u>	<u>(654,655)</u>	<u>(565,600)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 24,539,187	\$ 22,205,049	\$ 20,627,593	\$ 19,239,683
3.23%	3.16%	3.17%	2.94%

**Splendora Independent School District**

**Exhibit G-4**

Schedule of the District's Proportionate Share of the Net OPEB  
Liability of a Cost-Sharing Multiple-Employer OPEB Plan  
Teacher Retirement System of Texas  
For the Last Three Fiscal Years\*

	<u>2020</u>	<u>2019</u>	<u>2018</u>
District's proportion of the net OPEB liability	0.03296088%	0.0303332%	0.0261940%
District's proportionate share of the net OPEB liability	\$ 15,587,604	\$ 15,145,664	\$ 11,390,796
State's proportionate share of the net OPEB liability associated with the District	<u>20,712,438</u>	<u>21,245,185</u>	<u>17,748,283</u>
<b>TOTALS</b>	<b><u>\$ 36,300,042</u></b>	<b><u>\$ 36,390,849</u></b>	<b><u>\$ 29,139,079</u></b>
District's covered payroll	\$ 27,004,992	\$ 24,961,187	\$ 22,205,049
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	57.72%	60.68%	51.30%
Plan fiduciary net position as a percentage of the total OPEB liability	2.66%	1.57%	0.91%

\*The amounts presented for the fiscal years were determined as of the Plan's fiscal year end, August 31 of the prior year.  
Ten years of data is not available.

**Splendora Independent School District**  
 Schedule of the District's Contributions to the  
 Teacher Retirement System of Texas OPEB Plan  
 For the Last Three Fiscal Years\*

**Exhibit G-5**

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contributions	\$ 262,993	\$ 226,415	\$ 196,832
Contributions in relation to the contractually required contributions	<u>(262,993)</u>	<u>(226,415)</u>	<u>(196,832)</u>
<b>CONTRIBUTION DEFICIENCY (EXCESS)</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
District's covered payroll	\$ 29,318,562	\$ 26,680,249	\$ 24,539,187
Contributions as a percentage of covered payroll	0.90%	0.85%	0.80%

\*The amounts presented for the fiscal years were determined as of the District's fiscal year end.  
 Ten years of data is not available

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**Splendor Independent School District**  
 Notes to the Required Supplementary Information  
 June 30, 2020

**Note 1. Budget**

**A. Budgetary Information**

Each school district in Texas is required by law to prepare annually a budget of anticipated revenues and expenditures for the general fund, debt service fund, and the National School Breakfast and Lunch Program special revenue fund. The Texas Education Code requires the budget to be prepared not later than June 19 and adopted by June 30 of each year. The budgets are prepared on a basis of accounting that is used for reporting in accordance with generally accepted accounting principles.

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

1. Prior to June 19 of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board is then called for the purpose of adopting the proposed budget after ten days' public notice of the meeting has been given.
3. Prior to July 1, the budget is formally approved and adopted by the Board.

The appropriated budget is prepared by fund and function. The District's campus/department heads may make transfers of appropriations within a campus or department. Transfers of appropriations between campuses or departments require the approval of the District's management. Increasing any one of the functional spending categories, or revenues object accounts and other resources require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the function level within a fund. All annual appropriations lapse at fiscal year end.

**B. Excess of Expenditures Over Appropriations**

For the fiscal year June 30, 2020, expenditures exceeded appropriations in the functions (the legal level of budgetary control) of the following funds:

<u>Fund</u>	<u>Function</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
General fund	81	\$ 3,123,000	\$ 3,457,082	\$ (334,082)

The variance for the general fund is due to timing of construction projects being completed sooner than projected.

**Splendora Independent School District**  
Notes to the Required Supplementary Information  
June 30, 2020

**Note 2. Net Pension Liability and Net OPEB Liability**

The following factors significantly affect trends in the amounts reported for the District’s proportionate share of the net pension liability and net OPEB liability:

**Changes in actuarial assumptions and inputs**

Measurement Date August 31,	Net Pension Liability		Net OPEB Liability
	Discount Rate	Long-term Expected Rate of Return	Discount Rate
2019	7.250%	7.250%	2.630%
2018	6.907%	7.250%	3.690%
2017	8.000%	8.000%	3.420%
2016	8.000%	8.000%	
2015	8.000%	8.000%	
2014	8.000%	8.000%	

**Changes in demographic and economic assumptions**

For measurement dates August 31, 2019, and 2014-2017 – No changes in assumptions.

For measurement date August 31, 2018 – Net Pension Liability and Net OPEB Liability:

- Demographic assumptions including post-retirement mortality, termination rates, and rates of retirement and economic assumptions, including rates of salary increase for individual participants were updated based on the experience study performed for TRS for the period ending August 31, 2017.

# Supplementary Information

**Splendor Independent School District**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds - Special Revenue Funds  
 June 30, 2020

<u>Data Control Codes</u>	211	224	225
	<u>ESSA Title I Improving Basic Programs</u>	<u>IDEA-B Formula</u>	<u>IDEA-B Preschool</u>
<b>ASSETS</b>			
1110 Cash and cash equivalents	\$ -	\$ -	\$ -
1120 Current investments	-	-	-
1240 Due from other governments	60,077	86,802	6,689
1260 Due from other funds	-	-	-
1300 Inventories	-	-	-
1000 <b>TOTAL ASSETS</b>	<u>\$ 60,077</u>	<u>\$ 86,802</u>	<u>\$ 6,689</u>
<b>LIABILITIES</b>			
2160 Accrued wages payable	\$ 59,477	\$ 86,202	\$ 3,257
2170 Due to other funds	600	600	3,432
2300 Unearned revenue	-	-	-
2000 Total liabilities	60,077	86,802	6,689
<b>FUND BALANCES</b>			
3450 Restricted - grant funds	-	-	-
3545 Committed - other	-	-	-
3000 Total fund balances	-	-	-
4000 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 60,077</u>	<u>\$ 86,802</u>	<u>\$ 6,689</u>

240	242	244	255	263	287
National School Breakfast/ Lunch Program	Summer Feeding Program	Career and Technical Basic Grant	ESSA Title II, Part A,; Teacher & Principal Training & Recruiting	Title III, Part A, English Language Acquisition and Enhancement	Title VI, Part A, Subpart 1
\$ 530,260	\$ -	\$ -	\$ -	\$ -	\$ -
118,083	-	-	-	-	-
-	80,273	-	-	16,356	-
75,700	-	-	-	-	-
159,325	-	-	-	-	-
<u>\$ 883,368</u>	<u>\$ 80,273</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,356</u>	<u>\$ -</u>
\$ 125,288	\$ -	\$ -	\$ -	\$ 16,308	\$ -
-	80,273	-	-	48	-
-	-	-	-	-	-
125,288	80,273	-	-	16,356	-
758,080	-	-	-	-	-
-	-	-	-	-	-
<u>758,080</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 883,368</u>	<u>\$ 80,273</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,356</u>	<u>\$ -</u>

**Splendor Independent School District**

Combining Balance Sheet

Nonmajor Governmental Funds - Special Revenue Funds - Continued

June 30, 2020

<u>Data Control Codes</u>	288	289	385
	<u>Reserves Officers Training Corps</u>	<u>Federally Funded Special Revenue Funds</u>	<u>Visually Impaired</u>
<b>ASSETS</b>			
1110 Cash and cash equivalents	\$ 12,230	\$ 4,007	\$ -
1120 Current investments	-	-	-
1240 Due from other governments	-	-	1,500
1260 Due from other funds	-	-	-
1300 Inventories	-	-	-
1000 <b>TOTAL ASSETS</b>	<u>\$ 12,230</u>	<u>\$ 4,007</u>	<u>\$ 1,500</u>
<b>LIABILITIES</b>			
2160 Accrued wages payable	\$ 12,230	\$ 4,007	\$ -
2170 Due to other funds	-	-	1,500
2300 Unearned revenue	-	-	-
2000 Total liabilities	12,230	4,007	1,500
<b>FUND BALANCES</b>			
3450 Restricted - grant funds	-	-	-
3545 Committed - other	-	-	-
3000 Total fund balances	-	-	-
4000 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 12,230</u>	<u>\$ 4,007</u>	<u>\$ 1,500</u>

397	410	429	461	
Advanced Placement Incentives	State Textbook Fund	State Funded Special Revenue Funds	Campus Activity Funds	Total Nonmajor Funds (See Exhibit C-1)
\$ -	\$ 84,791	\$ -	\$ 77,206	\$ 708,494
-	-	-	107,223	225,306
-	-	-	-	251,697
-	-	-	-	75,700
-	-	-	-	159,325
<u>\$ -</u>	<u>\$ 84,791</u>	<u>\$ -</u>	<u>\$ 184,429</u>	<u>\$ 1,420,522</u>
\$ -	\$ -	\$ -	\$ -	\$ 306,769
-	-	-	-	86,453
-	84,791	-	-	84,791
-	84,791	-	-	478,013
-	-	-	-	758,080
-	-	-	184,429	184,429
<u>-</u>	<u>-</u>	<u>-</u>	<u>184,429</u>	<u>942,509</u>
<u>\$ -</u>	<u>\$ 84,791</u>	<u>\$ -</u>	<u>\$ 184,429</u>	<u>\$ 1,420,522</u>

**Splendor Independent School District**  
 Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 Nonmajor Governmental Funds - Special Revenue Funds  
 For the Fiscal Year Ended June 30, 2020

		211	224	225
Data Control Codes		ESSA Title I Improving Basic Programs	IDEA-B Formula	IDEA-B Preschool
<b>REVENUES</b>				
5700	Local and intermediate sources	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-
5900	Federal program revenues	721,523	766,478	28,709
5020	Total revenues	721,523	766,478	28,709
<b>EXPENDITURES</b>				
Current:				
0011	Instruction	389,734	319,024	28,709
0012	Instructional resources and media services	143,555	-	-
0013	Curriculum and instructional staff development	130,058	1,552	-
0021	Instructional leadership	-	6,134	-
0031	Guidance, counseling, and evaluation services	-	424,768	-
0035	Food services	-	-	-
0036	Extracurricular activities	-	-	-
0041	General administration	-	-	-
0052	Security and monitoring services	-	-	-
0061	Community services	58,176	-	-
0093	Payments related to shared services arrangements	-	15,000	-
6030	Total expenditures	721,523	766,478	28,709
1100	Excess (deficiency) of revenues			
1100	over (under) expenditures	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
7915	Transfers in	-	-	-
7080	Total other financing sources (uses)	-	-	-
1200	Net change in fund balances	-	-	-
0100	Fund balances - beginning	-	-	-
3000	<b>FUND BALANCES - ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

240	242	244	255	263	287
National School Breakfast/Lunch Program	Summer Feeding Program	Career and Technical Basic Grant	ESSA Title II, Part A,: Teacher & Principal Training & Recruiting	Title III, Part A, English Language Acquisition and Enhancement	Title VI, Part A, Subpart 1
\$ 416,067	\$ 168	\$ -	\$ -	\$ -	\$ -
10,438	-	-	-	-	-
1,589,163	80,273	38,535	90,879	66,172	52,915
2,015,668	80,441	38,535	90,879	66,172	52,915
-	-	37,910	83,464	65,183	30,000
-	-	-	-	-	-
-	-	625	-	-	12,112
-	-	-	-	-	-
-	-	-	-	989	-
2,100,165	80,735	-	-	-	-
-	-	-	-	-	-
-	-	-	7,415	-	-
-	-	-	-	-	10,803
-	-	-	-	-	-
-	-	-	-	-	-
2,100,165	80,735	38,535	90,879	66,172	52,915
(84,497)	(294)	-	-	-	-
1,071	-	-	-	-	-
1,071	-	-	-	-	-
(83,426)	(294)	-	-	-	-
841,506	294	-	-	-	-
<u>\$ 758,080</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Splendor Independent School District**

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances

Nonmajor Governmental Funds - Special Revenue Funds - Continued  
For the Fiscal Year Ended June 30, 2020

<u>Data Control Codes</u>	288	289	385
	<u>Reserves Officers Training Corps</u>	<u>Federally Funded Special Revenue Funds</u>	<u>Visually Impaired</u>
<b>REVENUES</b>			
5700 Local and intermediate sources	\$ -	\$ -	\$ -
5800 State program revenues	-	-	1,500
5900 Federal program revenues	66,652	47,993	-
5020 Total revenues	66,652	47,993	1,500
<b>EXPENDITURES</b>			
Current:			
0011 Instruction	66,652	4,007	1,500
0012 Instructional resources and media services	-	-	-
0013 Curriculum and instructional staff development	-	-	-
0021 Instructional leadership	-	-	-
0031 Guidance, counseling, and evaluation services	-	-	-
0035 Food services	-	-	-
0036 Extracurricular activities	-	-	-
0041 General administration	-	-	-
0052 Security and monitoring services	-	43,986	-
0061 Community services	-	-	-
0093 Payments related to shared services arrangements	-	-	-
6030 Total expenditures	66,652	47,993	1,500
1100 Excess (deficiency) of revenues			
1100 over (under) expenditures	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>			
7915 Transfers in	-	-	-
7080 Total other financing sources (uses)	-	-	-
1200 Net change in fund balances	-	-	-
0100 Fund balances - beginning	-	-	-
3000 <b>FUND BALANCES - ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

397	410	429	461	Total Nonmajor Funds (See Exhibit C-2)
Advanced Placement Incentives	State Textbook Fund	State Funded Special Revenue Funds	Campus Activity Funds	
\$ -	\$ -	\$ -	\$ 203,538	\$ 619,773
83	757,798	1,400	-	771,219
-	-	-	-	3,549,292
83	757,798	1,400	203,538	4,940,284
-	757,798	-	-	1,783,981
-	-	-	-	143,555
83	-	1,400	-	145,830
-	-	-	-	6,134
-	-	-	-	425,757
-	-	-	-	2,180,900
-	-	-	217,085	217,085
-	-	-	-	7,415
-	-	-	-	54,789
-	-	-	-	58,176
-	-	-	-	15,000
83	757,798	1,400	217,085	5,038,622
-	-	-	(13,547)	(98,338)
-	-	-	-	1,071
-	-	-	-	1,071
-	-	-	(13,547)	(97,267)
-	-	-	197,976	1,039,776
\$ -	\$ -	\$ -	\$ 184,429	\$ 942,509

**Splendora Independent School District**  
 Schedule of Delinquent Taxes Receivable  
 For the Fiscal Year Ended June 30, 2020

Year Ended June 30,	1		2		3
	Tax Rates				Assessed/Appraised Value For School Tax Purposes
	Maintenance	Debt Service	Maintenance	Debt Service	
2011 and prior years	\$ Various	\$ Various	\$ Various	\$ Various	
2012	1.0400	0.2900			395,825,188
2013	1.0400	0.2755			412,554,238
2014	1.0400	0.2755			435,317,294
2015	1.1700	0.1455			468,761,155
2016	1.1700	0.1455			539,891,980
2017	1.1700	0.4300			637,264,063
2018	1.1700	0.4300			722,675,938
2019	1.1700	0.4300			764,302,313
2020	1.0684	0.4300			825,212,427

**1000 TOTALS**

9000 - Portion of row 1000 for taxes paid into tax increment zone under chapter 311, tax code

Exhibit J-1

<b>10</b>	<b>20</b>	<b>31</b>	<b>32</b>	<b>40</b>	<b>50</b>
<b>Beginning</b>	<b>Current</b>	<b>Maintenance</b>	<b>Debt Service</b>	<b>Entire</b>	<b>Ending</b>
<b>Balance</b>	<b>Year's</b>	<b>Collections</b>	<b>Collections</b>	<b>Year's</b>	<b>Balance</b>
<b>7/1/19</b>	<b>Total Levy</b>			<b>Adjustments</b>	<b>6/30/20</b>
\$ 144,082	\$ -	\$ 2,214	\$ 681	\$ (20,229)	\$ 120,958
19,957	-	1,000	279	(449)	18,229
19,924	-	1,029	272	(444)	18,179
25,682	-	1,553	412	(443)	23,274
27,886	-	3,076	383	4,830	29,257
38,295	-	903	112	(2,035)	35,245
117,158	-	19,401	7,130	(2,804)	87,823
193,518	-	37,373	13,735	(12,529)	129,881
614,815	-	274,916	101,037	(26,094)	212,768
-	12,364,983	8,704,668	3,503,376	545,765	702,704
<u>\$ 1,201,317</u>	<u>\$ 12,364,983</u>	<u>\$ 9,046,133</u>	<u>\$ 3,627,417</u>	<u>\$ 485,568</u>	<u>\$ 1,378,318</u>
		\$ -	\$ -		

**Splendora Independent School District**  
 Schedule of Revenues, Expenditures, and Changes  
 in Fund Balance – Budget and Actual  
 National School Breakfast and Lunch Program  
 For the Fiscal Year Ended June 30, 2020

**Exhibit J-2**

Data Control Codes		Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
5700	Local and intermediate sources	\$ 537,500	\$ 537,500	\$ 416,067	\$ (121,433)
5800	State program revenues	10,500	10,500	10,438	(62)
5900	Federal program revenues	1,852,000	1,852,000	1,589,163	(262,837)
5020	Total revenues	2,400,000	2,400,000	2,015,668	(384,332)
<b>EXPENDITURES</b>					
Current:					
0035	Food services	2,550,000	2,600,000	2,100,165	499,835
6030	Total expenditures	2,550,000	2,600,000	2,100,165	499,835
1100	Excess (deficiency) of revenues over (under) expenditures	(150,000)	(200,000)	(84,497)	115,503
<b>OTHER FINANCING SOURCES (USES)</b>					
7915	Transfers in	-	-	1,071	1,071
7080	Total other financing sources (uses)	-	-	1,071	1,071
1200	Net change in fund balance	(150,000)	(200,000)	(83,426)	116,574
0100	Fund balance - beginning	841,506	841,506	841,506	-
3000	<b>FUND BALANCE - ENDING</b>	<b>\$ 691,506</b>	<b>\$ 641,506</b>	<b>\$ 758,080</b>	<b>\$ 116,574</b>

**Splendora Independent School District**  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance – Budget and Actual  
Debt Service Fund  
For the Fiscal Year Ended June 30, 2020

**Exhibit J-3**

Data Control Codes	Budgeted Amounts			Actual	Variance with Final Budget Positive (Negative)
	Original	Final			
<b>REVENUES</b>					
5700	Local and intermediate sources	\$ 3,332,000	\$ 3,567,000	\$ 3,709,563	\$ 142,563
5800	State program revenues	2,680,000	3,190,000	2,613,243	(576,757)
5020	Total revenues	6,012,000	6,757,000	6,322,806	(434,194)
<b>EXPENDITURES</b>					
Debt service:					
0071	Principal on long-term debt	4,335,000	4,335,000	4,335,000	-
0072	Interest on long-term debt	2,401,629	2,401,629	2,401,629	-
0073	Issuance costs and fees	8,371	136,427	133,671	2,756
6030	Total expenditures	6,745,000	6,873,056	6,870,300	2,756
1100	Excess (deficiency) of revenues over (under) expenditures	(733,000)	(116,056)	(547,494)	(431,438)
<b>OTHER FINANCING SOURCES (USES)</b>					
7901	Refunding bonds issued	-	5,890,000	5,890,000	-
7916	Premium or discount on issuance of bonds	-	805,666	805,666	-
8940	Payment to bond refunding escrow agent	-	(6,567,610)	(6,567,610)	-
7080	Total other financing sources (uses)	-	128,056	128,056	-
1200	Net change in fund balance	(733,000)	12,000	(419,438)	(431,438)
0100	Fund balance - beginning	795,677	795,677	795,677	-
3000	<b>FUND BALANCE - ENDING</b>	<u>\$ 62,677</u>	<u>\$ 807,677</u>	<u>\$ 376,239</u>	<u>\$ (431,438)</u>

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**Overall Compliance, Internal Control Section  
and Federal Awards**

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**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

To the Board of Trustees of  
Splendora Independent School District

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Splendora Independent School District (the District) as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 13, 2020.

***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 over financial reporting 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 the 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*.

The Board of Trustees of  
Splendora Independent School District

**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.

*Weaver and Tidwell, L.L.P.*

WEAVER AND TIDWELL, L.L.P.

Conroe, Texas  
October 13, 2020

**Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance**

To the Board of Trustees of  
Splendora Independent School District

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

We have audited Splendora Independent School District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2020. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

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

***Opinion on Each Major Federal Program***

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

## Report on Internal Control over Compliance

Management of the 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 the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

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

*Weaver and Tidwell, L.L.P.*

WEAVER AND TIDWELL, L.L.P.

Conroe, Texas  
October 13, 2020

**Splendor Independent School District**  
 Schedule of Findings and Questioned Costs  
 For the Fiscal Year Ended June 30, 2020

**Section 1. Summary of Auditor's Results**

**Financial Statements**

- |   |               |
|---|---------------|
| 1. Type of auditor's report issued  | Unmodified    |
| 2. Internal control over financial reporting:   |               |
| <i>a.</i> Material weakness(es) identified?   | No            |
| <i>b.</i> Significant deficiency(ies) identified that are not considered to be material weaknesses? | None reported |
| 3. Noncompliance material to financial statements noted?  | No            |

**Federal Awards**

- |   |   |
|---|---|
| 4. Internal control over major programs:  |   |
| <i>a.</i> Material weakness(es) identified?   | No  |
| <i>b.</i> Significant deficiency(ies) identified that are not considered to be material weaknesses?   | None reported                               |
| 5. Type of auditor's report issued on compliance with major programs                                  | Unmodified                                  |
| 6. Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance? | No  |
| 7. Identification of major programs   | 10.553 and 10.555 – Child Nutrition Cluster |
| 8. Dollar Threshold used to distinguish between Type A and Type B federal programs                    | \$750,000                                   |
| 9. Auditee qualified as a low-risk auditee?   | Yes   |

**Section 2. Financial Statement Findings**

None reported

**Section 3. Federal Award Findings and Questioned Costs**

None reported

**Splendor Independent School District**  
Summary Schedule of Prior Audit Findings  
For the Fiscal Year Ended June 30, 2020

**Prior Year Findings**

None reported

**Splendora Independent School District**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2020**

**Exhibit K-1**

(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Federal CFDA Number	(2A) Pass-Through Entity Identifying Number	(3) Total Federal Expenditures
<b>U.S. DEPARTMENT OF EDUCATION</b>			
Passed Through Texas Education Agency:			
ESEA Title I, Part A - Improving Basic Programs	84.010A	20610101170907	\$ 649,244
ESEA Title I, 1003 School Improvement Grant	84.010A	20610141170907	<u>72,279</u>
Total CFDA 84.010A			721,523
Special Education Cluster (IDEA):			
IDEA - Part B Formula	84.027A	206600011709076000	766,478
IDEA - Part B Preschool	84.173A	206610011709076000	<u>28,709</u>
Total Special Education Cluster (IDEA)			<u>795,187</u>
Career and Technology - Basic Grant	84.048A	20420006170907	38,535
Title III, Part A, English Language Acquisition and Language Enhancement	84.365A	20671001170907	66,172
ESEA Title II, Part A - Teacher and Principal Training and Recruiting	84.367A	20694501170907	90,879
Summer School, LEP	84.369A	69551902	4,007
Title IV, Part A, Subpart 1	84.424A	20671001170907	<u>52,915</u>
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			<b><u>1,769,218</u></b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
Child Nutrition Cluster:			
Passed Through Texas Department of Agriculture - Non-Cash Assistance:			
National School Lunch Program	10.555	806780706	174,595
Passed Through Texas Education Agency - Cash Assistance:			
School Breakfast Program	10.553	71402001	351,660
COVID-19 - School Breakfast Program	10.553	71402001	<u>109,782</u>
Total School Breakfast Program			461,442
National School Lunch Program	10.555	71302001	846,741
COVID-19 - National School Lunch Program	10.555	71302001	<u>175,602</u>
Total National School Lunch Program			<u>1,022,343</u>
Total Child Nutrition Cluster			<u>1,658,380</u>
Passed Through Texas Department of Agriculture - Cash Assistance:			
Child and Adult Care Food Program	10.558	806780706	11,056
Passed Through Montgomery County, Texas:			
Forest Service Schools and Roads Cluster:			
Schools and Roads - Grant to States (Mineral Funds)	10.665	N/A	<u>3,263</u>
Total Forest Service Schools and Roads Cluster			3,263
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b><u>1,672,699</u></b>
<b>U.S. DEPARTMENT OF INTERIOR</b>			
Passed Through Montgomery County, Texas:			
National Forest Acquired Lands - (ONRR Funds)	15.438	N/A	<u>656</u>
<b>TOTAL U.S. DEPARTMENT OF INTERIOR</b>			<b><u>656</u></b>

**Splendora Independent School District**  
 Schedule of Expenditures of Federal Awards  
 For the Fiscal Year Ended June 30, 2020

**Exhibit K-1**

<b>U.S. DEPARTMENT OF JUSTICE</b>			
Passed Through Texas Department of Public Safety Edward Bryne Memorial Justice Assistant Program	16.738	3637901	<u>43,986</u>
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<u><b>43,986</b></u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
Medicaid Cluster: Passed Through Texas Health and Human Services Commission Medicaid Administrative Claiming (MAC)	93.778	529-07-0157-00067	<u>30,109</u>
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<u><b>30,109</b></u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u><b>\$ 3,516,668</b></u>

**Splendor Independent School District**  
Notes to Schedule of Expenditures of Federal Awards

**Note 1. Summary of Significant Accounting Policies**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Splendor 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 Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements. National School Lunch Program non-cash commodities are recorded at their estimated market value at the time of donation.

**Note 2. De Minimis Cost Rate**

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

**Note 3. Reconciliation to Basic Financial Statements**

The following is a reconciliation of expenditures of federal awards per Exhibit K-1 and federal revenues reported on Exhibit C-2 of the District's Annual Financial Report:

Total expenditures of federal awards per Exhibit K-1	\$ 3,516,668
Additional federal revenues reported in governmental funds:	
SHARS	41,207
E-Rate	231,166
ROTC	66,652
	<hr/>
<b>Total federal revenues per Exhibit C-2</b>	<b>\$ 3,855,693</b>

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**Splendor Independent School District**  
 Schedule of Required Responses to Selected  
 School FIRST Indicators (Unaudited)  
 For the Fiscal Year Ended June 30, 2020

**Exhibit L-1**

<u>Data Codes</u>		<u>Responses</u>
SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement?	No
SF3	Did the school district make timely payments to the Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district was issued a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments.)	Yes
SF4	Was the school district issued a warrant hold? Even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days, the school district is considered to have been issued a warrant hold.	No
SF5	Did the school district submit its biennial pupil projections to the TEA? If not, did the school district certify TEA's pupil projections created for the school district?	Yes
SF6	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	No
SF7	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	No
SF8	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?	Yes
SF9	Did the school board members discuss the school district's property values at a board meeting within 120 days before the school district adopted its budget?	Yes
SF10	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year-end	\$ -



**Splendoria ISD Board of Trustees  
Agenda Item Information Form**

**Board Meeting Date:** October 19, 2020

**Submitted Date:** October 9, 2020

**Agenda Business Items:**

- Consent Agenda Item  
(Board has acted on items such as this previously)
- New Action  
(Board has not seen information previously and allows for more time to discuss)

**Information Only Items:**

- Presentation
- Recognition
- Information

---

**Name of Person Responsible:** Kevin Lynch

**Department or Campus:** Administration Office

**Topic:** Approval of Annual 2019 Financial Audit

**Background Information:** Weaver presented the annual financial audit.

**Attachments:** The final audit report.

**Superintendent's Resolutions:** Reviewed and Recommended



**Splendor ISD Board of Trustees  
Agenda Item Information Form**

**Board Meeting Date: October 19, 2020**

**Submitted Date: October 7, 2020**

**Agenda Business Items:**

- Consent Agenda Item  
(Board has acted on items such as this previously)
- New Action  
(Board has not seen information previously and allows for more time to discuss)

**Information Only Items:**

- Presentation
- Recognition
- Information

---

**Name of Person Responsible: Kevin Lynch**

**Department or Campus: Administration Office**

**Topic: Budget Amendment #1**

**Background Information:** Budget Amendment #1 accrues for an increase in General Operations revenue of \$28,500 to record the allotment of State PPE. BA#1 also accrued for an increase in expenditures for the following: State PPE Allotment flow through, Salary budget increases as indicated, Frontline Product costs(Covid Tracking), and the transfer of fire and security funds from Police to Maintenance budgets.

**Attachments: Amendment #1**

**Superintendent's Resolutions: Recommended**

**BUDGET AMENDMENTS 2020-21**

**ADMENDMENT # 1**

**10/19/2020**

FUND	BUDGET CODE	CURRENT	ADD /	TOTAL	DESCRIPTION
<b>GENERAL OPERATING</b>	199 00 582900 000 1 00019	-	28,500	28,500	To Record PPE Allotment from TEA
	<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 28,500</b>	<b>\$ 28,500</b>	
	199 33 639900 999 1 99019	-	28,500	28,500	To Record PPE Allotment from TEA
	199 33 611900 101 1 99099	32,000	40,000	72,000	Increase Salary - Replace LVN with RN at PCE
	199 33 611900 102 1 99099	31,870	37,000	68,870	Increase Salary - Replace LVN with RN at GLE
	199 41 612900 750 1 99099	195,500	15,000	210,500	Increase Salary - Added Part-time PEIMS Position
	199 41 629900 750 1 99041	45,000	30,000	75,000	To Help Cover Frontline Product Costs
	199 51 629900 999 1 99000	25,000	13,000	38,000	Move Sunset Fire & Security from Police to Maint
	199 52 629900 999 1 99000	13,680	(13,000)	680	Move Sunset Fire & Security from Police to Maint
	<b>TOTAL EXPENDITURES</b>	<b>\$ 343,050</b>	<b>\$ 150,500</b>	<b>\$ 493,550</b>	
	<b>BUDGET FUND BALANCE</b>		<b>\$ (122,000)</b>		

<b>DEBT SERVICE</b>					
		-		-	
	<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
		-		-	
		-		-	
	<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 305</b>	<b>\$ -</b>	

## **Splendora ISD**

### **Administrative Procedures**

**Procedure Number: 2020-01**

**Subject: Committed Fund Balance**

**Effective Date: May 4, 2020**

**Original Author: Kevin Lynch**

**Updated: May 4, 2020**

**Author Update: May 4, 2020**

In support of Resolution #2020-01, which is guided by GASB 54 (RESOLUTION TO ESTABLISH FUND BALANCE POLICIES AS REQUIRED BY GASB 54, RESOLUTION: #2020-01), the following Administrative Procedures shall be enacted by the above effective date for Committed Fund Balance Facility Maintenance and Capital Projects.

1. An end of life date will be determined for the facility or capital project. Examples of projects included but not limited to would be roofing, synthetic turf fields, HVAC systems, Technology Infrastructure, Etc.
2. A forecasted estimate for replacement of the project would be determined.
3. Pending available funds, the prorated (as determined by the forecasted end of life date and estimated cost of replacement.) replacement value may be Committed in Fund Balance for that project.
4. The estimated replacement costs will be reviewed periodically and the schedule of appropriation adjusted accordingly.



**Splendor ISD Board of Trustees  
Agenda Item Information Form**

**Board Meeting Date:** October 19, 2020

**Submitted Date:** October 9, 2020

**Agenda Business Items:**

- Consent Agenda Item  
(Board has acted on items such as this previously)  
New Action  
(Board has not seen information previously and allows for more time to discuss)

**Information Only Items:**

- Presentation
- Recognition
- Information

---

**Name of Person Responsible:** Kevin Lynch

**Department or Campus:** Administration Office

**Topic:** Discussion and Possible Action to Approve Administrative Procedure #2020-01 as directed by the district financial auditors (Weaver).

**Background Information:** Administrative Procedure #2020-01 supports Resolution #2020-01 that was previously approved by the board to commit \$1,000,000 to Maintenance and Capital Outlay Projects. Our Audit team (Weaver) recommended that the “Breakout” of the funds be outlined and approved through the use of Administrative Procedure #2020-01.

**Attachments:** Administrative Procedure #2020-01

**Superintendent's Resolutions:** Recommended



**Splendoria ISD Board of Trustees  
Agenda Item Information Form**

**Board Meeting Date:** October 19, 2020

**Submitted Date:** October 9, 2020

**Agenda Business Items:**

Consent Agenda Item

(Board has acted on items such as this previously)

X New Action

(Board has not seen information previously and allows for more time to discuss)

**Information Only Items:**

Presentation

Recognition

Information

---

**Name of Person Responsible:** Kevin Lynch

**Department or Campus:** Administration Office

**Topic:** Discussion and Possible Action to Approve a Resolution naming TexasClass as an Investment Pool for District Funds.

**Background Information:** TexasClass is an investment pool that we are choosing to utilize as an additional investment tool. Their business plan is to calculate interest and pay daily which should yield a higher return on our investments.

**Attachments:** TexasClass Resolution

**Superintendent's Resolutions:** Recommended

## Resolution to Participate

WHEREAS, the Public Funds Investment Act, Texas Government Code, Section 2256.001 et seq. (the Act) requires the governing body of each local government in this state to adopt investment policies in accordance with the terms of the Act; and

WHEREAS, pursuant to the requirements of the Act, the Board of Trustees (the Governing Body) of the Splendor Independent School District (the Local Government) has previously reviewed and adopted an investment policy (the Policy) that provides in part that the funds of the local government will be invested in investments permitted by the Act in order to: (i) invest only in investments legally permitted under Texas law; (ii) minimize risk by managing portfolio investments so as to preserve principal and maintain a stable net asset value; (iii) manage portfolio investments to ensure that cash will be available as required to finance operations; and (iv) maximize current income to the degree consistent with legality, safety, and liquidity; and

WHEREAS, pursuant to the Policy and the Act, the Local Government has appointed Kevin Lynch (the Investment Officer) to act as the investment officer of the Local Government; and

WHEREAS, the Act provides that funds under the control of a Local Government may be invested through investment pools meeting the standards of Section 2256.016 of the Act; and

WHEREAS, the Local Government has received and reviewed the Information Statement, dated December 2016 (the Information Statement), of Texas Cooperative Liquid Assets Securities System Trust (the Program), an investment pool administered by Public Trust Advisors, LLC that sets forth the information required by Section 2256.016(b) of the Act; and

WHEREAS, the Local Government has determined that the investments proposed to be acquired by the Program are of a type that are permitted by the Act and are consistent with the Policy; and

WHEREAS, the Local Government has determined that an investment in the Program will assist the Local Government in achieving the goals set forth in the Policy and will tend to preclude imprudent investment activities arising out of investment transactions conducted between the Local Government and the Program; and

WHEREAS, the Local Government understands that the Program operates through the Eighth Amended and Restated Trust Agreement dated as of April 8, 2019 (the Trust Agreement), that provides the terms on which the Program will operate and the rights of the Participants in the Program and sets forth the responsibilities of Public Trust Advisors, LLC as the administrator of the Program (the Administrator) and of Wells Fargo Bank as custodian (the Custodian);



NOW THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE LOCAL GOVERNMENT:

That the form, terms, and provisions of the Trust Agreement, a draft of which was presented and reviewed at this meeting, providing for the creation of the Program and for the rights of the Program Participants and the duties and responsibilities of the Administrator be and the same are hereby approved and adopted; and that the Investment Officer be and he or she is hereby authorized and directed to execute and deliver to the Administrator and the Custodian in the name and on behalf of the Local Government a participation certificate evidencing the agreement of the Local Government to be bound by the Trust Agreement substantially in the form of the Trust Agreement reviewed and approved at this meeting, together with such changes therein as may be approved by the said officer, such approval to be conclusively evidenced by the execution thereof; and be it further

Resolved that the investment program established by the Trust Agreement is hereby found and determined to be consistent with the Policy and to preclude imprudent investment activities arising out of investment transactions conducted between the Local Government and the Program; and be it further

Resolved that the Governing Body hereby officially finds and determines that the facts and recitations contained in the preamble of this Resolution are true and correct; and be it further

Resolved that the Governing Body hereby finds and declares that written notice of the date, hour, place, and subject of the meeting at which this Resolution was adopted was posted for the time required by law preceding this meeting and that such meeting was open to the public as required by law at all times during which this Resolution and the subject matter thereof were discussed, considered, and formally acted upon all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended, and the Act; and be it further

Resolved that the officers of the Local Government, and each of them, shall be and each is expressly authorized, empowered, and directed from time-to-time to do and perform all acts and things and to execute, acknowledge, and deliver in the name and under the corporate seal and on behalf of the Local Government all certificates, instruments, and other papers, whether or not herein mentioned, as they may determine to be necessary or desirable in order to carry out the terms and provisions of this Resolution and of the Trust Agreement hereby authorized and approved, such determination to be conclusively evidenced by the performance of such acts and things and the execution of any such certificate, financing statement, instrument, or other paper; and be it further

Resolved that this Resolution shall take effect and be in full force upon and after its passage.

_____	_____	_____
Authorized Signature	Date	Printed Name
_____	_____	_____
Authorized Signature	Date	Printed Name



**Splendor ISD Board of Trustees  
Agenda Item Information Form**

**Board Meeting Date: October 19, 2020**

**Submitted Date: September 22, 2020**

**Agenda Business Items:**

- Consent Agenda Item  
(Board has acted on items such as this previously)
- New Action  
(Board has not seen information previously and allows for more time to discuss)

**Information Only Items:**

- Presentation
- Recognition
- Information

---

**Name of Person Responsible: Adam Dietrich**

**Department or Campus: School Board President**

**Topic: Board Operating Procedures Change Regarding Audience Participation**

**Background Information: Board Policy BED Local updated 11/19/2019 states, “At regular Board meetings, the Board shall permit public comment, regardless of whether the topic is an item on the agenda posted with notice of the meeting.**

***Special Meetings:***

***At all other Board meetings, public comment shall be limited to items on the agenda posted with notice of the meeting.”***

**Once the above is added to Board Operating Procedures, the two documents will match.**

**Attachments: BED Local Policy & Leadership Team Guidelines and Operating Procedures**

**Superintendent's Resolutions: Recommended**

**Limit on  
Participation**

Audience participation at a Board meeting is limited to the portion of the meeting designated to receive public comment in accordance with this policy. At all other times during a Board meeting, the audience shall not enter into discussion or debate on matters being considered by the Board, unless requested by the presiding officer.

**Public Comment**

Regular Meetings

At regular Board meetings, the Board shall permit public comment, regardless of whether the topic is an item on the agenda posted with notice of the meeting.

Special Meetings

At all other Board meetings, public comment shall be limited to items on the agenda posted with notice of the meeting.

Procedures

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

Public comment shall occur at the beginning of the meeting.

Except as permitted by this policy and the Board's procedures on public comment, an individual's comments to the Board shall not exceed three minutes per meeting.

Meeting  
Management

When necessary for effective meeting management or to accommodate large numbers of individuals wishing to address the Board, the presiding officer may make adjustments to public comment procedures, including adjusting when public comment will occur during the meeting, reordering agenda items, deferring public comment on nonagenda items, continuing agenda items to a later meeting, providing expanded opportunity for public comment, or establishing an overall time limit for public comment and adjusting the time allotted to each speaker. However, no individual shall be given less than one minute to make comments.

Board's Response

Specific factual information or recitation of existing policy may be furnished in response to inquiries, but the Board shall not deliberate or decide regarding any subject that is not included on the agenda posted with notice of the meeting.

**Complaints and  
Concerns**

The presiding officer or designee shall determine whether an individual addressing the Board has attempted to solve a matter administratively through resolution channels established by policy. If not, the individual shall be referred to the appropriate policy to seek resolution:

- Employee complaints: DGBA
- Student or parent complaints: FNG

- Public complaints: GF

**Disruption**

The Board shall not tolerate disruption of the meeting by members of the audience. If, after at least one warning from the presiding officer, any individual continues to disrupt the meeting by his or her words or actions, the presiding officer may request assistance from law enforcement officials to have the individual removed from the meeting.

**Splendor Independent School District**  
*Leadership Team Guidelines & Operating Procedures*

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## Introduction

*Leadership Team Guidelines & Operating Procedures* (hereinafter referred to as ‘the document’) defines the “partnership” between the superintendent and board members to a great extent. It clarifies expectations for one another, as well as responsibilities for practices and issues that are anticipated to occur on a frequent basis. It does not attempt to cover all potential scenarios as the document is meant to be a brief reference guide for each member of the team. Just like a partnership in the business world, each individual wants to know what he or she is responsible for accomplishing in order for the organization to be successful.

The *Leadership Team* in Splendor ISD will operate more effectively and efficiently if the expectations for “how we will function as a team” are clearly defined. *Leadership Team Guidelines & Operating Procedures* is based on practice, not theory. It is also a “living document” in that it should be reviewed annually and modifications should be made at the pleasure of the Leadership Team and the needs of the district. A good time to review this document is after each school board election as it is an excellent tool for new board member orientation.

The update and development of *Leadership Team Guidelines & Operating Procedures* assures a common understanding among members of the Leadership Team and provides an excellent foundation for new Board member orientation as it provides district and Board member responsibilities. Additionally, the document will describe the mode of operation of the Leadership Team to new, district level administrative staff. The document should be reviewed periodically to ensure it accurately reflects the expectations of the Leadership Team and that its’ contents reflect actual practices of the team and individual members.

## Leadership Team Members

Dr. Jeff Burke	Superintendent
Adam Dietrich	President
Suzanne Soto	Vice President
Jackie Knott	Secretary
Dan Muirhead	Assistant Secretary
Allen Wells	Member
Jason Sessum	Member
Barry Welch	Member

## Board Organization, Duties, and Responsibilities

### Organization

At the first meeting following school board elections, an agenda item will be placed to disband the present Board and select new officers. Nominations and voting must take place in open session.

The Board shall elect a President, Vice-President, Secretary, and an Assistant Secretary, who shall be members of the Board. Officers shall be elected by plurality vote of the members present and voting. Board officers shall serve for a term of one year or until a successor is elected. Officers may succeed themselves in office. A vacancy among officers of the Board shall be filled by a majority action of the Board.

Typically the selection of officers will follow the outline below:

- Motion made, seconded, and passed to disband the current board and appoint the Superintendent as temporary chairperson.
- The Superintendent then asks the Board for nominations for the office of Board President.
- After nominations have ceased, the Superintendent then calls for the vote, with the selection being made by majority vote of those members present.
- The Superintendent then turns the chair to the newly elected President. The President then conducts the election of the Vice-President using the same nominating and voting process. The same procedure is then used for the Secretary position and then the Assistant Secretary position.

### Duties

#### President:

The legal duties and powers of the Board President are described in detail in policy BDAA Legal. He/she also has the right to discuss, make motions and resolutions, and vote on all matters coming before the Board. The Board President also appoints all Board committees, unless otherwise provided by policy or Board consensus.

#### Vice-President:

The Board Vice-President shall act in the capacity and perform the duties of the Board President in the event of the absence or incapacity of the president and will perform other duties as prescribed by the Board.

### Secretary:

The Secretary of the Board shall keep or cause to be kept, an accurate record of the proceedings of each board meeting and will send, or cause to be sent, notices of board meetings. In the absence of the President and Vice-President of the Board, the Secretary shall call the meeting to order and conduct the election of a president pro tem. The Secretary will also perform other duties as directed by the Board.

### Assistant Secretary:

The Assistant Secretary of the Board shall act in the capacity and perform the duties of the Secretary of the Board in the event of the Secretary's absence.

### Responsibilities

In addition to the responsibilities of Board Officers listed above, Policy BAA Legal provides an overview of key Board responsibilities. Key responsibilities are briefly described as follows:

- Review and adopt the district's vision and mission statements (August)
- Conduct an annual evaluation of the superintendent (January)
- Conduct an annual board self-evaluation (May)
- Approve district goals (March)
- Review and adopt the annual district budget (June)

SISD related policies: (BEC Legal)                      (BDAA Local)
---

## Board Meetings

### Board Meeting Agenda

- A. In consultation with the board president, the superintendent shall prepare the agenda for all board meetings. The deadline for including board agenda items will be the third business day prior to the board meeting. On request in writing of any board member, an agenda item may be included on the board agenda. If the agenda item has been acted upon within the previous twelve months, two board members are needed to request that it be placed on another board agenda.
- B. The draft agenda may include items from the board agenda calendar as scheduled in advance by the Board of Trustees as well as actions required by law. Before the agenda

is finalized, the superintendent will consult with the board president for approval of the final agenda.

- C. The consent agenda may include items listed below and action may be taken with a single vote without discussion. Placement of items on the consent agenda will be done at the discretion of the superintendent and board president. At the board meeting, any board member may ask questions or discuss a consent agenda item by asking the board president to remove it from the consent agenda for the purpose of giving the item individual consideration. The board president will allow discussion on any item requested for removal from the consent agenda by a board member.

### Examples of Consent Agenda Items

- 1. Minutes of regular and special board meetings
- 2. Acceptance of financial reports
- 3. Routine bid recommendations in alignment with district policy
- 4. Approval of personnel contracts that comply with district policy
- 5. Requests to use district facilities
- 6. Routine, non-controversial items
- 7. Board policy updates

The above items are examples only. Not all topics listed may be included as part of the consent agenda.

SISD related policies:
------------------------

BE (LEGAL)	BE (LOCAL)	BJA (LOCAL)
------------	------------	-------------

### Items Eligible for Executive Session

- A. 551.071. Consultation with attorney. A governmental body may conduct a private consultation with its attorney when the government body seeks advice about pending or contemplated litigation, a settlement offer, or any of the appropriate exceptions listed for an executive session. Example: Discussing a real estate transaction with an attorney.
- B. 551.072. Deliberation regarding real property. A governmental body may conduct a closed meeting (executive session) to deliberate the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the position of the governmental body.
- C. 551.074. Personnel matters. An executive session may be conducted to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a

public officer or employee. Also, to hear a complaint or charge against an employee unless the employee who is the subject of the charge or complaint requests an open meeting or hearing to hear the complaint.

- D. 551.076. Deliberation regarding security devices. A governmental body may deliberate the deployment of security personnel or devices in an executive session.
- E. 551.0821. Personally identifiable information about public school student. Deliberation concerning a student in which personally identifiable information is discussed will be held in executive session – even if the student’s name is not mentioned in the deliberation.
- F. 551.084. Exclusion of witness from hearing. A governmental body that is conducting a hearing may exclude a witness from the hearing while another witness is testifying.
- G. 551.073. Prospective gift. The governmental body may conduct an executive session to deliberate a negotiated contract for a prospective gift or donation if deliberation in an open session would have a detrimental effect.
- H. Ed. Code 39.030. The Board of Trustees shall conduct an executive session to discuss or adopt individual assessment instruments or assessment instrument items.
- I. 418.183. Emergency management – homeland security. Issues related to 418.175 in the Government Code are exempted from the open meeting requirement; however, a tape recording of the proceedings should be made.
- J. 551.087. Economic development. Deliberations concerning the offer of financial incentives for companies to locate in the school district may be held in executive session.

SISD related policies:

BEC (LEGAL)      DCE (LEGAL)      GF (LEGAL)

### Notice of Meetings

Members of the Board shall be given notice of regular and special meetings on Thursday prior to regularly scheduled Monday Board Meetings. Notice for special meetings will be 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.

The district shall provide special notice of each meeting to any news media that has requested notification. When an emergency meeting is called or an emergency item is added to an agenda,

the district shall notify any news media that have previously requested special notice of all meetings. (BE Legal)

### Executive Session/Closed Meetings

Notice of all meetings shall provide for the possibility of a closed meeting during an open meeting, as provided by law. (BEC Legal)

For each closed meeting, except for consultations with its attorney, the board shall keep a certified agenda of the proceedings. The presiding officer and secretary shall certify that the agenda is a true and correct record of the proceedings. (BEC Legal) Board members must limit discussion to those items specified in the closed session.

No voting or polling of members is allowed in closed session. A final decision, or vote must take place in an open meeting. (BEC Legal)

No board member or other participant in a closed meeting shall, without lawful authority, disclose to a member of the public any deliberations made in a closed session.

### Board Meetings/Audience Participation

Participants must have signed up prior to Board Meeting start time. Participants may address the Board on an agenda item during or before the Board's consideration of the item. Participation is limited to three minutes to make comments to the Board, unless the participant requires the use of a translator, in which case participation is limited to six minutes. The Board will only consider complaints that remain unresolved after being addressed through proper administrative channels and when they have been placed on the agenda. The Board of Trustees shall not deliberate, respond, or make decisions regarding any subject that is not included on the agenda that is posted.

### Board Member Preparation for Meetings

- A. The Superintendent will insure that all information needed for informed decision-making is supplied to each Board member in agenda information delivered four days prior to the regular board meeting. The agenda and support materials will be provided electronically unless a request is made for a written copy. If a written copy is requested, Board members are asked to discuss delivery options at the time of the request.
  
- B. Each Board member will prepare for the Board meeting by studying the agenda and support materials and asking clarifying questions of the Superintendent at least one day in advance of the meeting if possible. While it is likely that questions often result as part of the discussion of an agenda item, when a Board member knows that he/she will have a specific question it is appreciated if that question is asked prior to the meeting.

## Board Member Questions Concerning the Agenda

- A. Board members are encouraged to ask for information from the Superintendent at least one day prior to the Board meeting. This will allow time for appropriate research, if needed.
- B. Any questions about agenda items or requests for additional information prior to the board meeting will be directed to the Superintendent. The Superintendent or his/her designee for that particular agenda item will respond to the Board member and an electronic copy of the question and response will be provided to all Board members.
- C. The Superintendent will determine if the information requested is readily available or will require additional time to gather or research. If additional time is needed the Superintendent and the Board member will agree upon an appropriate time frame in which the information will be provided.
- D. If a written summary or report is requested, the Superintendent will present a copy of it to each Board member.
- E. Even when information about agenda items is provided in advance or Board members receive answers to specific questions prior to the Board meeting; they are not prohibited from discussing or asking additional questions during the Board meeting.
- F. Board members seeking information during the Board meeting should ensure that the question pertains to agenda items.

## Exhibiting Professionalism and Courtesy in Board Meetings

Board members shall observe and adhere to parliamentary procedures according to *Robert's Rules of Order, Newly Revised* and the Board President will ensure that discussion is related to the agenda item being addressed.

The Board President may recognize Board members prior to comments being given about an agenda item, particularly if several members wish to speak to the item.

Professional courtesy will be extended to all members of the Leadership Team, school district staff, and visitors to the Board meeting.

# Communication

## Leadership Team Communication

- A. The Superintendent will communicate with each Board member via weekly reports (emails) that will include information such as:
  - 1. District events
  - 2. Progress reports on Board goals and directives
  - 3. Follow-up reports in answer to Board member questions
  - 4. Information or reports requested by a Board member
  - 5. General program updates
  
- B. The Superintendent will communicate requested information to all Board members in as timely a manner as possible without interfering with the regular conduct of district business.
  
- C. The Superintendent will meet with the Board President as needed, or communicate by telephone or electronic means to inform him/her of district issues that may need to come before the Board for discussion or action.
  
- D. Board member phone calls to the Superintendent will be returned during the same day if at all possible.
  
- E. Board members may communicate with other individual members for purposes of asking questions, clarifying information, or socializing under circumstances that do not conflict with or circumvent the Texas Open Meetings Act.
  
- F. Board members may not communicate with other individual members for purposes of soliciting votes in support of or opposition to items of business that may come before the Board.
  
- G. Board members who wish to share information relevant to district business or issues before the Board will relay the information to the Superintendent for distribution to all members in his/her weekly reports.

Splendora ISD related policies: BE (LEGAL)	BJA (LOCAL)
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## Board Member Requests for Information Not Related to Meeting Agendas

- A. Board members will contact the Superintendent to request information about the school district or Board of Trustee business.
- B. The Superintendent, at his/her discretion, may refer the Board member to a staff person with direct knowledge about the information requested.
- C. The Superintendent will determine if the information requested is readily available or additional time is needed to gather information or research the issue.
- D. If the information is available, the Superintendent will provide it to the requesting Board member.
- E. If a written response is provided, a copy of the information will be provided to each Board member.
- F. If the Superintendent determines that the request is unreasonable and will divert staff time or attention from Board priorities, the Superintendent or the requesting Board member may ask the Board President to place the request on a meeting agenda. The requesting Board member may then ask if a majority of the Board wishes to direct the Superintendent to generate a report to include the requested information.

## Board Member Contact with Campuses

- A. Board members are encouraged to attend as many school events as their time and schedule permits.
- B. Board members will check in with the principal's office when he/she arrives at a campus during the school day, as per guidelines for all visitors to campuses.
- C. Board members will not go into classrooms or other areas on campus for the purposes of conducting personnel evaluations or investigations.
- D. Board members may not give direction to any staff or student except when immediate safety or liability is an issue.
- E. While Board members have no authority when not at the board table, as individuals, it is sometimes difficult for staff members to see them as ordinary parents, therefore;

- a. When visiting with teachers of their own children, Board members should make it clear that they are acting as parents rather than as a member of the Board.
  - b. Board members will not request or accept extraordinary consideration for themselves or their children.
- F. Board members will not ask district employees for extraordinary consideration for anyone.

Splendor ISD related policies:	
GKA (LEGAL))	BBF (LOCAL)

### Response by Board Members to Community Member or Employee Complaints

- A. Listen briefly and respectfully; remain impartial
- B. Ask if the complainant has followed the complaint procedure (following the “chain of command”) outlined in district policy
- C. Remind the complainant of the Board’s responsibility to remain impartial regarding complaints that may ultimately be brought to the Board on appeal.
- D. If the complainant does not know the district’s complaint procedures or “chain of command,” the Board member should provide the following information:
  - a. The complainant must first discuss the problem with the authority closest to the problem. In most cases this is the immediate supervisor if it is an employee or the principal if it is a campus issue.
  - b. If the complainant is not satisfied with the resolution, he/she may file a formal grievance according to procedures outlined in policy for students and parents, employees, or community members.
  - c. If the complainant is not satisfied with the resolution offered through the formal complaint process, the complainant may appeal to the next level of authority as outlined in policy.
  - d. When all levels of administrative appeal have been exhausted without satisfaction by the complainant, he/she may appeal the complaint to the Board of Trustees according to procedures outlined in policy. The Board President will place the complaint on the agenda for presentation to and discussion by the Board.
  - e. The Board may uphold the decision of the Superintendent or designee regarding the complaint, overturn it, offer an alternative solution, or the Board may take no action.

- f. Complaints regarding an individual will be heard in closed session unless specific law or local policy provides otherwise.
- E. Board members should inform the Superintendent of all relevant complaints from staff and community. If requested by the Board member forwarding the request, the Superintendent will notify the individual Board member as to the resolution of the complaint.

SISD related policies:  
 DGBA (LOCAL)      FNG (LOCAL)      GF (LOCAL)      BBF (LOCAL)

**Communicating with the Community and/or Personnel**

- A. Board members are encouraged to participate in community activities. When doing so, Board members may choose to provide information and/or respond to questions based on the following:
  - a. Relay information about district goals or other district information the Board member is comfortable providing
  - b. Interact in a positive manner
  - c. Listen politely and respectfully to comments
  - d. Refer questions about specific district activities to the Superintendent when they do not know the answers or if the individual wants detailed information.
- B. The Board of Trustees encourages community input, however, it will not respond to anonymous calls or letters unless they involve the safety and security of students and/or employees. If the anonymous communication refers to a significant issue, the Board member will contact the Superintendent to inform him/her of its' content.
- C. Signed letters addressed to the Board or a Board member will be forwarded to the Superintendent for inclusion in the weekly information provided to the Board.
- D. The Board will communicate to the community collectively through district communication strategies authorized by the Board in policy or the district communication plan.

SISD related policies:  
 BBF (LOCAL)

## Communicating with the Media

- A. The Superintendent and the Board President shall act as spokespersons for the Board of Trustees to the media on all school district related issues. Generally speaking, questions concerning district operations should be referred to the Superintendent and questions regarding board policy or actions taken by the Board should be referred to the Board President. This practice will promote a single “position statement” which can be clearly understood by the public as opposed to potentially having multiple statements on an issue.
- B. A Board member who receives a call from the media requesting information, comments, or an interview regarding district related issues will direct them to the Superintendent and/or Board President, depending on the nature of the questions.
- C. Board members retain the right to speak to the media as individuals but are strongly encouraged to direct all media inquiries to the Superintendent and/or Board President.
- D. When speaking to a media representative, a Board member should clarify when speaking as an individual rather than as a spokesperson for the Board of Trustees. When speaking as an individual, the Board member will remind the media representative of the position or action of the Board of Trustees as a body – if the Board has taken action on the issue.

SISD related policies:

BJA (LOCAL)            BDAB (LOCAL)

## Evaluation of the Superintendent

### Updating the Superintendent Evaluation Instrument

After district goals are identified and priorities of the Board are established for the next school year, the Leadership Team should review the content of the Superintendent’s evaluation instrument to ensure proper alignment. This will ensure that the Board and Superintendent have an understanding of the challenges and priorities that are going to be emphasized in the coming year and that appropriate evaluation indicators may be developed. The evaluation instrument shall be based on the Superintendent’s job description, student performance, and Leadership Team priorities. The document evaluating the performance of the Superintendent is confidential.

### Objectives of the Superintendent Evaluation Process

Based on law and board policy the following objectives are associated with the superintendent evaluation process:

- Clarify to the Superintendent his or her role and priorities, as seen by the Board
- Clarify to Board members the Superintendent’s role, according to the Board’s written criteria, as expressed in the Superintendent’s job description and the district’s goals and priorities
- Foster an early understanding among new Board members of the evaluation process and the Superintendent’s current performance objectives and priorities
- Develop and sustain a harmonious working relationship between the Board and the Superintendent
- Include indicators on the evaluation instrument that reflect high expectations and outstanding leadership for the day-to-day operations of the school district
- Ensure fairness and objectivity in the evaluation process

The superintendent evaluation process and evaluation instrument will be provided to Board members with agenda items for the meeting in which the evaluation is to be conducted.

SISD related policies:			
BJA (LEGAL)	BJCD (EXHIBIT)	BJCD (LOCAL)	BJCD (LEGAL)

## New Board Member Orientation & Leadership Team Training

### Reporting Requirements

The minutes of the last regular meeting of the Board held during a calendar year must reflect whether each Trustee has met or is delinquent in meeting the training required to be completed as of the date of the meeting. *Education Code 11.159*

### Training Requirements

New Board members shall receive a district orientation session within 60 days before or after their election or appointment and an orientation to the Texas Education Code within the first 120 days of election or appointment. Texas Education Code orientation sessions are offered through the Regional Education Service Center. New Board members are also encouraged to attend the TASB Summer Leadership Conference, if possible.

All Board members shall receive an update session following each session of the Texas Legislature and the entire Board and Superintendent shall annually participate in a team building session. The lengths of these trainings are not specified, but are usually at least three hours.

In addition to the orientation and team building training, all Board members shall receive additional continuing education on an annual basis. To the extent possible, the entire Board shall participate in continuing education programs together. In the first year of service, Board

members shall receive at least ten hours of continuing education in fulfillment of assessed needs in addition to required orientations and team building training. Within 90 days of election or appointment, new board members should receive one (1) hour of Open Meetings Training provided by the Attorney General’s Office.

After the first year of service Board members shall receive at least five hours of continuing education annually in fulfillment of assessed needs. This of course is in addition to required team building training and a Texas Education Code update if a session of the Texas Legislature has been held that year.

The Board President shall receive continuing education related to leadership duties of the Board President as some portion of the annual requirement.

SISD related policies: BBD (LEGAL)            BBD (EXHIBIT)
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### Professional Development for Board Members

Board members and the Superintendent are encouraged to seek and attend relevant opportunities for professional development in addition to required training activities. Membership in state and national organizations and attendance at conventions, conferences, clinics, and workshops provide opportunities to learn about best practices and bring new ideas back to Splendora ISD.

Subscriptions to school board newsletter services, journals, and other written works are also efficient ways to learn examples of new or best practices.

Board members wishing to participate or attend professional development activities that are not planned for the entire Board should contact the Superintendent and Board President. If either should have a question as to the appropriateness of the request, the matter shall be brought to the Board as an agenda item for consideration.

### Board Member Reimbursement for Expenses

Professional development for Board members is encouraged and reimbursement for travel and related expenses should be included in the district’s budget each year. Utilize policy BBG (LOCAL) for Board member reimbursement when attending meetings, workshops, and conventions as an official representative of the Board.

SISD related policies: BBG (LOCAL)            BBG (LEGAL)
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## Board Member Ethics & Vendor Influence

In addition to Splendora ISD Board Member Ethics, BBF (LOCAL) attached, Board members will comply with state required annual Conflict of Interest reports outlined in BBFA (LEGAL), if applicable. The Conflict of Interest form is provided by the Texas Ethics Commission and applies to any Board member when he or she, or any member of the family, receives more than \$2,500 per year from a business that contracts with the school district, or when a Board member, or member of his or her family, receives \$250 or more in aggregate gifts from a business that contracts with the school district.

Board members may be a reference as to the professionalism and quality of a potential vendor for the school district, but he or she should communicate to the vendor and school district personnel that their personal knowledge of the vendor should not be represented as individual preference or support. Vendor selection is based on school district business practices and guidelines, state law, and district policy.

Board members should not request assistance, information, or school district equipment from school district employees for the purpose of personal or professional gain or on behalf of a friend or relative.

SISD related policies:

BBF (LOCAL)

BBFA (LEGAL)

Gov't Code 171.004



**Splendoria ISD Board of Trustees  
Agenda Item Information Form**

**Board Meeting Date:** 10/19/2020

**Submitted Date:** 10/19/2020

**Agenda Business Items:**

- Consent Agenda Item  
(Board has acted on items such as this previously)
- X New Action  
(Board has not seen information previously and allows for more time to discuss)

**Information Only Items:**

- Presentation
- Recognition
- Information

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**Name of Person Responsible:** Kevin Lynch

**Department or Campus:** Administration Office

**Topic:** Discussion and possible action, of refunding for savings of certain debt obligations currently outstanding of the Splendoria Independent School District. Series 2013 Bonds

**Background Information:** Joe Morrow will present.

**Attachments:**

**Superintendent's Resolutions:** Recommended



**Splendoria ISD Board of Trustees  
Agenda Item Information Form**

**Board Meeting Date: October 19, 2020**

**Submitted Date: October 14, 2020**

**Agenda Business Items:**

- Consent Agenda Item**  
(Board has acted on items such as this previously)
- New Action**  
(Board has not seen information previously and allows for more time to discuss)

**Information Only Items:**

- Presentation**
- Recognition**
- Information**

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**Name of Person Responsible:** Adam Dietrich

**Department or Campus:** Board of Trustees President

**Topic:** Board Legislative Committee

**Background Information:**

Given the need to engage legislators for the upcoming legislative session, we would need to create a Board Legislative Committee. The board would need to vote this committee into existence and then the Board President will appoint no more than three board members to serve.

**Attachments:** Legislative Committee Information

**Superintendent's Resolutions:** Recommended

The Superintendent and Cabinet are responsible for the effective, efficient and accountable administration of the District. This responsibility includes requirements for educational program and curriculum management, staff and student development and assessment, data-driven decision making, sound financial management, maintaining an effective system of internal control, compliance with applicable laws and regulations, and maintaining the highest standards of ethical conduct. The Board of Trustees directs the Superintendent in these matters through establishing Board policy.

Board Committees assist the Board of Trustees in fulfilling its oversight responsibilities related to the administration of the District. The Board President routinely visits with each Committee Chair and the Superintendent and those discussions determine when the committee's work is scheduled for a Board workshop or meeting.

### **Board Legislative Committee**

Purpose: To assist the Superintendent in setting legislative priorities for the District for the upcoming legislative session.

The Board President will have the discretion to select up to three Board members to serve on the committee.

#### Scope of Work

- Work with the Superintendent to identify legislative priorities that correlate to District needs.
- Visit and meet with area legislators.
- Attend any legislative updates, meetings, or events at the local and state level where appropriate.
- Communicate with and update the Board of Trustees on progress related to the legislative session.

SHS 1235 - 91%

SJH 630 - 93.35%

PCE 508 - 95.78%

GLE 672 - 93.90%

PWE 528 - 94.21%

TLE 579 - 96.20%

JJAEP - 2

District

Total Enrollment - 4154

ADA 93.54%



PWE band students are learning how to assemble and care for their instruments.



PWE 5th grade students practicing their cursive in shaving cream!



GLE Homecoming Week

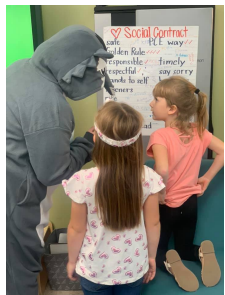


GLE students learned about manipulating shapes in so many ways!



GLE constructed little piggie houses from the story book "Three Little Pigs".

PWE Homecoming Week



PCE had a visit from the big bad wolf and he even signed their social contract!



PCE 1st grade students collected data and graphed using fruit loops. Learning was fun and delicious!



PCE Homecoming Week



TLE Homecoming Week



TLE students used playdough to gain a deeper understanding of place value. They cut the pieces into tenths, hundredths, and thousandths.



TLE 3rd grade students working on multiplication with yummy snacks!



TLE the Golden Scissors were awarded to Mr. Meier!



SJH Science class stepped out of the classroom for their lessons.



SJH Sunshine Committee is in charge of bringing a few more rays of sunshine to the campus. This month, the WINNER was Mr. Spilinek!



SJH Homecoming Week



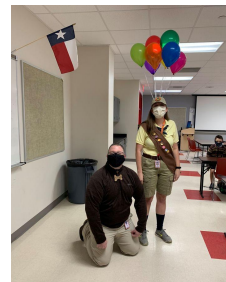
Congratulations to the SHS LadyCat Golf Team for placing 2nd in the Conroe Invitational



SHS STUCO gives out spirit Foam Hands to practice safe high fives!



The Splendora ISD Police Department held a Badge Pinning Ceremony for our newest officer, Elizabet Solais. The rest of the department took and reaffirmed their oath of office.

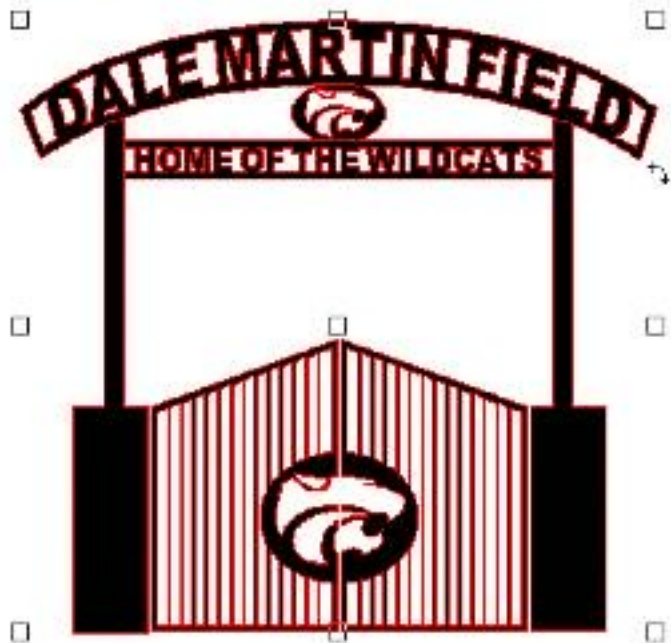


SHS Homecoming Week



# NOT FINAL

We are pleased to honor our friend, the late Dale Martin, by naming our field at Wildcat stadium, "Dale Martin Field."



338

Our CTE students are currently building this entrance. We will have a dedication ceremony on Oct 30 at 5:45 pm at the "" entrance of the Wildcat Stadium. Please join us!

It's a Great Day to be a Wildcat!

POSSIBLE AGENDA ITEMS FOR NEXT REGULAR MEETING:

- A. Student Recognition
- B. Campus Spotlight
- C. District Recognition
- D. Campus Holiday Card Winners
- E. E-Rate Report
- F. Canvass Elections
- G. Seat New Members; Reorganize; and Review Code of Ethics, Board Meeting, Calendar, Board Reports/Activities Calendar, and Board Operating, Procedures Manual
- H. Handle with Care Initiative Update
- I. Student Issues Processes Update