

Agenda of Regular Meeting

The Board of Trustees Splendora ISD

A Regular meeting of the Board of Trustees of Splendora ISD will be held October 18, 2022, beginning at 6:45 PM in the Splendora Junior High, 23411 FM 2090, Splendora , TX 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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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

BELIEFS - <i>why we act</i>	PRINCIPLES
<u>Student-Focused</u> : We believe the greatest outcomes result when students come first.	<ul style="list-style-type: none"> • Be accountable. • Live with integrity. • Focus on student needs.
<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"> • Value each other.
<u>Culture</u> : We believe a healthy, collaborative culture fosters exploration and innovation in a supportive environment.	<ul style="list-style-type: none"> • Ensure a safe physical, emotional, + social environment.
<u>Servant Leaders</u> : We believe servant leaders and critical thinkers strengthen our community and democracy.	<ul style="list-style-type: none"> • Develop servant leaders.
<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"> • Create a dynamic learning environment.

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.

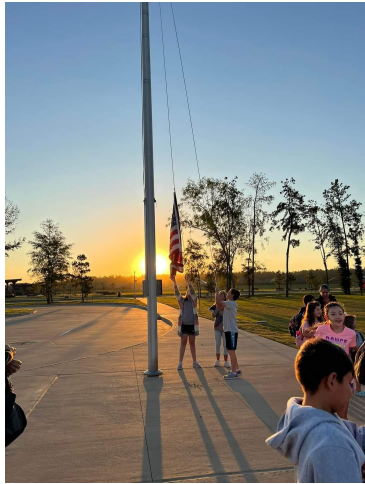
Goal 2: Ensure the focus of school district activity is on improving the quality of learning experiences for all.

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

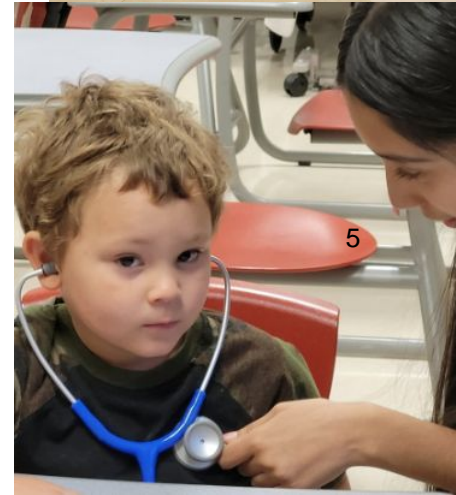
Goal 4: Enact a communication strategy that results in a common language and a shared commitment to student success.

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

Campus	EE	PK	KG	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Enrollment All served			In Membership (ADA Eligible)		
																Total	Last Day 5/27/22	Diff.	Total	Last Day 5/27/22	Diff.
Splendora HS												377	381	318	275	1351	1252	99	1321	1251	70
Splendora Jr High										366	411					777	716	61	777	716	61
Peach Creek Elem	1	33	67	61	62	78	78	90	87							557	562	-5	537.5	538	-0.5
Greenleaf Elem	3	82	93	106	108	112	91	106	97							798	756	42	755	756	-1
Piney Woods Elem	9	28	74	56	74	72	91	65	65							534	523	11	513.5	523	-9.5
Timber Lake Elem	2	60	133	103	108	101	102	112	128							849	728	121	817.5	728	89.5
JJAEP																0	1	-1	0	0	0
District Total	15	203	367	326	352	363	362	373	377	366	411	377	381	318	275	4866	4538	328	4721.5	4512	209.5
First Day 2021-2022	8	167	270	277	306	316	314	310	311	335	306	337	314	267	266	4104			4303.5		
Difference	7	36	97	49	46	47	48	63	66	31	105	40	67	51	9	762			418		
Current Day	15	203	367	326	352	363	362	373	377	366	411	377	381	318	275	4866			4721.5		
This Day Last Year	12	199	298	291	326	336	323	328	323	349	325	355	338	280	285	4368			4222.5		
Difference	3	4	69	35	26	27	39	45	54	17	86	22	43	38	-10	498			499		



Elementary students conducted experiments, won big at the EMC Fair, used math and problem-solving skills to solve word problems, participated in See You at the Pole, practicing writing while enjoying the weather, and visited high school CTE classes.





SHS band members won at a competition, art students built 3D haunted houses, and all seniors attended a college and career fair. SJH celebrated custodial workers day along with the rest of the district, Leadworthy students learned to tie a necktie, and everyone enjoyed an 80's themed pep rally.



Superintendent Spotlight



Splendora Balanced Scorecard

— Overview —

Splendora ISD Strategic Plan Balanced Scorecard 2022-2026

- **Mission:** Cultivating Exceptional People
- **Vision:** Right People. Right Things. Right Way. Right Resources. Right Relationships

In Splendora ISD, We Believe...

- **Student-Focused:** We believe the greatest outcomes result when students come first.
- **Relationships:** We believe positive and supportive relationships create the conditions for students to be advocates in their education.
- **Culture:** We believe a healthy, collaborative culture fosters exploration and innovation in a supportive environment.
- **Servant Leaders:** We believe servant leaders and critical thinkers strengthen our community and democracy.
- **Learning:** We believe all students deserve high-quality, engaging learning experiences that honor the potential in each student.

Strategic Priorities	Performance Goals
Priority 1: Focus On Student Success	1.1 Increase opportunities to support student engagement 1.2 Increase focus on student learning and growth 1.3 Ensure life readiness: students are college and/or career and/or military ready 1.4 Ensure social/emotional wellness and physical safety for all students
Priority 2: Focus on Staff Well-Being, Engagement and Growth	2.1 Develop and offer aligned professional learning for all district staff 2.2 Focus on staff wellness and safety 2.3 Increase staff satisfaction, engagement, trust and retention
Priority 3: Focus on Community Engagement, Transparency and Trust	3.1 Augment community partnerships 3.2 Increase engagement with all parents 3.3 Increase transparency and trust 8
Priority 4: Focus on Strategic Alignment of Financial and Operational Systems for Long Term District Growth	4.1 Develop systematic long range facility plan 4.2 Ensure efficiency, cost avoidance, and strategic alignment of resources 4.3 Ensure coherent and transparent budget development, adoption and management

Board Scorecard Report Calendar for 2022-23

October 2022 - Overview

November 2022- Priority 2

December 2022 - Priority 3

January 2023 - Priority 1 split

February 2023 - Priority 1 split

March 2023 - Priority 4

April 2023 - Priority 2

May 2023 - Priority 3

June 2023 - Priority 4

July 2023 - Priority 1 split

August 2023 - Priority 1 split

September 2023 - Priority 2

October 2023 - Priority 3

November 2023 - Priority 4

Current Balanced Scorecard

[Click here to see current version.](#)

Splendora Independent School District

Annual Financial Report

For the Fiscal Year Ended June 30, 2022

Splendora Independent School District
 Annual Financial Report
 For the Fiscal Year Ended June 30, 2022
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Splendora Independent School District
 Annual Financial Report
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Certificate of the Board

Splendor 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, 2022 at a meeting of the Board of Trustees of such school district on the 17th day of October 2022.

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 Audit of the Financial Statements

Opinions

We have audited 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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

The Board of Trustees of
Splendora Independent School District

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 is the responsibility of management and, 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.

The Board of Trustees of
Splendora Independent School District

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Supplementary Information as listed in the table of contents, and 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 (Uniform Guidance) are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Supplementary Information and 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 Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information Included in the Annual Financial Report

Management is responsible for the other information included in the annual financial report. The other information comprises the Schedule of Required Responses to Selected School FIRST Indicators but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated [insert date of report] 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 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 the District's internal control over financial reporting and compliance.

WEAVER AND TIDWELL, L.L.P.

Conroe, Texas
[IAR DATE]

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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, 2022.

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 \$33,487,576 (*net position*). Of this amount, \$8,263,466 (*unrestricted net position*) was in a deficit due to the net pension and net OPEB liabilities.
- The District's total net position increased by \$4,444,575.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$21,846,009, an increase of \$708,313.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$14,923,754, or 33% of total general fund expenditures.
- The District's net bonded debt decreased by \$5,100,024 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 funds balance sheet and the governmental fund statements of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintained twenty- six governmental funds during the year. Information is presented separately in the governmental funds balance sheet and in the governmental funds 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 twenty-three 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.

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 \$33,487,576 at the close of the most recent fiscal year.

Splendora Independent School District's Net Position

	Governmental Activities					
	2022		2021		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Current and other assets	\$ 28,535,869	24	\$ 29,270,121	24	\$ (734,252)	(3)
Capital assets	90,325,695	76	91,998,248	76	(1,672,553)	(2)
Total assets	118,861,564	100	121,268,369	100	(2,406,805)	
Total deferred outflows of resources	12,250,587	100	10,943,110	100	1,307,477	12
Other liabilities	5,987,543	7	7,662,154	8	(1,674,611)	(22)
Noncurrent liabilities	74,217,435	93	84,043,194	92	(9,825,759)	(12)
Total liabilities	80,204,978	100	91,705,348	100	(11,500,370)	
Total deferred inflows of resources	17,419,597	100	11,463,130	100	5,956,467	52
Net position:						
Net investment in capital assets	40,348,497	121	37,062,723	128	3,285,774	9
Restricted	1,402,545	3	963,177	3	439,368	46
Unrestricted (deficit)	(8,263,466)	(24)	(8,982,899)	(31)	719,433	(8)
Total net position	\$ 33,487,576	100	\$ 29,043,001	100	\$ 4,444,575	

Net Investment in Capital Assets (\$40,348,497 or 121% 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 (\$1,402,545 or 3% of net position) consists of \$1,393,534 which is restricted for grants and \$9,011 which is restricted for debt service.

Unrestricted Net Position at fiscal year-end is a deficit (\$8,263,466) due to 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 \$4,444,575 from current operations. Key elements of this change are as follows:

Splendora Independent School District's Changes in Net Position

	Governmental Activities					
	2022		2021		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Revenue:						
Program revenues:						
Charges for services	\$ 1,062,941	2	699,499	1	\$ 363,442	52
Operating grants and contributions	9,614,097	16	10,699,063	19	(1,084,966)	(10)
General revenues:						
Property taxes, levied for general purposes	10,778,237	18	9,739,443	17	1,038,794	11
Property taxes, levied for debt service	4,984,363	8	4,273,596	8	710,767	17
Grants and contributions not restricted to specific programs	32,662,033	56	31,295,526	55	1,366,507	4
Investment earnings	54,510	-	33,125	-	21,385	65
Miscellaneous	29,491	-	134,402	-	(104,911)	(78)
Total revenues	59,185,672	100	56,874,654	100	2,311,018	
Expenses:						
Instruction	28,760,216	53	28,608,331	52	151,885	1
Instructional resources and media services	422,418	1	442,794	1	(20,376)	(5)
Curriculum and instructional staff development	1,670,875	3	1,853,091	3	(182,216)	(10)
Instructional leadership	915,338	2	1,113,458	2	(198,120)	(18)
School leadership	2,329,372	4	2,443,985	5	(114,613)	(5)
Guidance, counseling, and evaluation services	2,222,554	4	2,170,432	4	52,122	2
Social work services	74,072	-	-	-	74,072	100
Health services	445,323	1	478,444	1	(33,121)	(7)
Student transportation	2,167,543	4	2,008,157	4	159,386	8
Food services	2,919,688	6	2,836,937	5	82,751	3
Extracurricular activities	1,772,550	3	1,691,634	3	80,916	5
General administration	2,302,231	4	1,905,397	4	396,834	21
Plant maintenance and operations	5,370,549	10	4,413,835	8	956,714	22
Security and monitoring services	763,261	1	700,805	1	62,456	9
Data processing services	713,707	1	711,696	1	2,011	-
Community services	228,592	-	94,543	-	134,049	142
Interest on long-term debt	1,491,125	3	1,596,986	3	(105,861)	(7)
Issuance costs and fees	4,830	-	245,700	1	(240,870)	(98)
Facilities repair and maintenance	(1,505)	-	1,284,282	2	(1,285,787)	(100)
Payment related to shared services arrangements	50,095	-	22,535	-	27,560	122
Other intergovernmental charges	118,263	-	109,881	-	8,382	8
Total expenses	54,741,097	100	54,732,923	100	8,174	
Change in net position	4,444,575		2,141,731		2,302,844	
Net position - beginning	29,043,001		26,901,270		2,141,731	
Net position - ending	\$ 33,487,576		\$ 29,043,001		\$ 4,444,575	

Revenues are generated primarily from two sources. Grants and contributions (program and general revenues totaling \$42,267,130) represent 72% of total revenues and property taxes (\$15,762,600) represent 26% of total revenues. The remaining 2% 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 federal funding primarily related to the COVID-19 pandemic and increase in property tax values.

The primary functional expense of the District is Instruction (\$28,760,216), which represents 53% of total expenses and plant maintenance and operations (\$5,370,549), which represents 10% of total expenses. The remaining functional categories of expenses are individually 6% 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 \$21,846,009, an increase of \$708,313.

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 \$14,923,754 while total fund balance reached \$16,943,112. 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 33% of total general fund expenditures, while total fund balance represents 37% of that same amount. The fund balance of the District's general fund increased by \$366,647 during the current fiscal year, primarily due to the increase of state revenue.

The debt service fund has a total fund balance of \$265,164, 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 \$389,631. The decrease in the debt service fund was due to paying regularly scheduled debt payments.

The capital projects fund has a total fund balance of \$2,865,166, 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. There were no significant variations between the original and final budget. The final budget expenditures increased by \$555,500 primarily due to the increases in student transportation, plant maintenance and operations and community services in the current year as a result of additional federal funding received.

The most significant variations between final budget and actual results were state program revenues which were \$1,026,659 over budget due to an increase in ADA and facilities acquisition and construction expenditures which were \$1,820,099 under budget due to additional federal funding paying for construction costs.

Capital Assets and Long-term Liabilities

Capital Assets. The District's investment in capital assets for its governmental type activities as of June 30, 2022, amounts to \$90,325,695 (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:

- \$1,051,507 construction on CTE, agricultural barn, and land purchases
- \$510,518 in bus and vehicle purchases

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

	Governmental Activities					
	2022		2021		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Land and improvements	\$ 2,903,028	3	\$ 2,807,057	3	\$ 95,971	3
Construction in progress	11,025,038	12	9,973,531	11	1,051,507	11
Buildings and improvements	72,708,697	81	75,500,541	82	(2,791,844)	(4)
Furniture and equipment	3,688,932	4	3,717,119	4	(28,187)	(1)
Totals	\$ 90,325,695	100	\$ 91,998,248	100	\$ (1,672,553)	

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					
	2022		2021		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
General obligation bonds (net)	\$ 53,111,637	72	\$ 58,211,661	69	\$ (5,100,024)	(9)
Compensated absences	40,545	-	51,188	-	(10,643)	(21)
Claims Liability	272,000	-	-	-	272,000	100
Net pension liability	6,915,468	9	13,073,611	16	(6,158,143)	(47)
Net OPEB liability	13,877,785	19	12,706,734	15	1,171,051	9
Totals	\$ 74,217,435	100	\$ 84,043,194	100	\$ (9,825,759)	

The District's net bonded debt decreased by \$5,100,024 (9%) during the current fiscal year. This is due to scheduled debt payments. 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 Bond 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 4,538 students, which was a 10% increase from the prior year.
- District staff totals 671 employees, which includes 291 teachers and 105 teachers' aides and secretaries.
- The District maintains 6 campuses for instruction.
- Unemployment rates for the State and County were 4.1% and 4.4%, respectively.
- Property values of the District are projected to increase 40%.
- A maintenance and operations tax rate of \$.9429 and a debt service tax rate of \$0.4452, a total of \$1.3881 were adopted for 2021-2022.

All of these factors were considered in preparing the District's budget for the 2022-2023 fiscal year.

During the current fiscal year, unassigned fund balance in the general fund decreased to \$14,923,754. 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

Splendor Independent School District
 Statement of Net Position
 June 30, 2022

<u>Data Control Codes</u>		<u>Primary Governmental Activities</u>
ASSETS		
1110	Cash and cash equivalents	\$ 7,439,872
1120	Current investments	13,871,309
1220	Property taxes receivable	1,401,458
1230	Allowance for uncollectible taxes	(56,000)
1240	Due from other governments	5,463,174
1290	Other receivables	31,015
1300	Inventories	385,041
	Capital assets:	
1510	Land and improvements	2,903,028
1520	Buildings and improvements (net)	72,708,697
1530	Furniture and equipment (net)	3,688,932
1580	Construction in progress	<u>11,025,038</u>
1000	Total assets	118,861,564
DEFERRED OUTFLOWS OF RESOURCES		
1705	Deferred outflows - pension	5,342,310
1706	Deferred outflows - OPEB	6,533,311
1710	Deferred charge on refunding	<u>374,966</u>
1700	Total deferred outflows of resources	12,250,587
LIABILITIES		
2140	Interest payable	643,141
2160	Accrued wages payable	4,740,802
2180	Due to other governments	343,723
2200	Accrued liabilities	170,700
2300	Unearned revenue	89,177
	Noncurrent liabilities:	
2501	Due within one year	4,984,545
	Due in more than one year:	
2502	Long-term liabilities	48,439,637
2540	Net pension liability	6,915,468
2545	Net OPEB liability	<u>13,877,785</u>
2000	Total liabilities	80,204,978
DEFERRED INFLOWS OF RESOURCES		
2605	Deferred inflows - pension	7,661,190
2606	Deferred inflows - OPEB	9,652,714
2610	Deferred gain on refunding	<u>105,693</u>
2600	Total deferred inflows of resources	17,419,597
NET POSITION		
3200	Net investment in capital assets	40,348,497
3820	Restricted for grants	1,393,534
3850	Restricted for debt service	9,011
3900	Unrestricted (deficit)	<u>(8,263,466)</u>
3000	TOTAL NET POSITION	<u>\$ 33,487,576</u>

Splendora Independent School District
 Statement of Activities
 For the Fiscal Year Ended June 30, 2022

Data Control Codes	Functions/Programs	1	3	4	Net (Expense) Revenue and Changes in Net Position
		Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
PRIMARY GOVERNMENT					
Governmental activities:					
0011	Instruction	\$ 28,760,216	\$ 28,000	\$ 2,363,848	\$ (26,368,368)
0012	Instructional resources and media services	422,418	-	133,663	(288,755)
0013	Curriculum and instructional staff development	1,670,875	-	448,673	(1,222,202)
0021	Instructional leadership	915,338	-	-	(915,338)
0023	School leadership	2,329,372	-	-	(2,329,372)
0031	Guidance, counseling, and evaluation services	2,222,554	-	521,959	(1,700,595)
0032	Social work services	74,072	-	75,737	1,665
0033	Health services	445,323	-	62,686	(382,637)
0034	Student transportation	2,167,543	-	211,660	(1,955,883)
0035	Food services	2,919,688	266,684	3,276,929	623,925
0036	Extracurricular activities	1,772,550	284,028	-	(1,488,522)
0041	General administration	2,302,231	-	-	(2,302,231)
0051	Plant maintenance and operations	5,370,549	89,233	946,991	(4,334,325)
0052	Security and monitoring services	763,261	-	26,473	(736,788)
0053	Data processing services	713,707	-	65,938	(647,769)
0061	Community services	228,592	394,996	80,964	247,368
0072	Interest on long-term debt	1,491,125	-	1,348,481	(142,644)
0073	Issuance costs and fees	4,830	-	-	(4,830)
0081	Facilities repair and maintenance	(1,505)	-	-	1,505
0093	Payments related to shared services arrangements	50,095	-	50,095	-
0099	Other intergovernmental charges	118,263	-	-	(118,263)
TG	Total governmental activities	54,741,097	1,062,941	9,614,097	(44,064,059)
TP	TOTAL PRIMARY GOVERNMENT	\$ 54,741,097	\$ 1,062,941	\$ 9,614,097	(44,064,059)
General revenues:					
MT	Property taxes, levied for general purposes				10,778,237
DT	Property taxes, levied for debt service				4,984,363
GC	Grants and contributions not restricted to specific programs				32,662,033
IE	Investment earnings				54,510
MI	Miscellaneous				29,491
TR	Total general revenues				48,508,634
CN	Change in net position				4,444,575
NB	Net position - beginning				29,043,001
NE	NET POSITION - ENDING				\$ 33,487,576

Splendor Independent School District
 Balance Sheet – Governmental Funds
 June 30, 2022

199

<u>Data Control Codes</u>		<u>General Fund</u>
ASSETS		
1110	Cash and cash equivalents	\$ 4,254,066
1120	Current investments	11,718,493
1220	Property taxes receivable	998,470
1230	Allowance for uncollectible taxes	(40,000)
1240	Due from other governments	4,961,664
1260	Due from other funds	223,927
1290	Other receivables	31,015
1300	Inventories	247,358
1410	Prepaid items	<u>-</u>
1000	Total assets	<u>22,394,993</u>
1000a	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 22,394,993</u>
LIABILITIES		
2160	Accrued wages payable	\$ 4,324,456
2170	Due to other funds	9,734
2180	Due to other governments	-
2200	Accrued expenditures	159,221
2300	Unearned revenue	<u>-</u>
2000	Total liabilities	4,493,411
DEFERRED INFLOWS OF RESOURCES		
2600	Unavailable revenue - property taxes	<u>958,470</u>
	Total deferred inflows of resources	958,470
FUND BALANCES		
3410	Nonspendable - inventories	247,358
3450	Restricted - grant funds	-
3470	Restricted - capital acquisition and contractual obligations	-
3480	Restricted - debt service	-
3510	Committed - construction	1,500,000
3545	Committed - other	272,000
3600	Unassigned	<u>14,923,754</u>
3000	Total fund balances	<u>16,943,112</u>
4000	TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 22,394,993</u>

599		699		98			
Debt Service Fund		Capital Projects Fund		Total Nonmajor Funds		Total Governmental Funds	
\$	599,153	\$	838,089	\$	1,748,564	\$	7,439,872
	-		2,027,077		125,739		13,871,309
	402,988		-		-		1,401,458
	(16,000)		-		-		(56,000)
	-		-		501,510		5,463,174
	9,734		-		16,222		249,883
	-		-		-		31,015
	-		-		137,683		385,041
	-		-		-		-
	<u>995,875</u>		<u>2,865,166</u>		<u>2,529,718</u>		<u>28,785,752</u>
\$	<u>995,875</u>	\$	<u>2,865,166</u>	\$	<u>2,529,718</u>	\$	<u>28,785,752</u>
\$	-	\$	-	\$	416,346	\$	4,740,802
	-		-		240,149		249,883
	343,723		-		-		343,723
	-		-		11,479		170,700
	-		-		89,177		89,177
	<u>343,723</u>		<u>-</u>		<u>757,151</u>		<u>5,594,285</u>
	<u>386,988</u>		<u>-</u>		<u>-</u>		<u>1,345,458</u>
	386,988		-		-		1,345,458
	-		-		137,683		385,041
	-		-		1,393,534		1,393,534
	-		2,865,166		-		2,865,166
	265,164		-		-		265,164
	-		-		-		1,500,000
	-		-		241,350		513,350
	-		-		-		14,923,754
	<u>265,164</u>		<u>2,865,166</u>		<u>1,772,567</u>		<u>21,846,009</u>
\$	<u>995,875</u>	\$	<u>2,865,166</u>	\$	<u>2,529,718</u>	\$	<u>28,785,752</u>

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Splendor Independent School District
 Reconciliation of the Governmental Funds Balance Sheet
 to the Statement of Net Position
 June 30, 2022

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS (EXHIBIT C-1) \$ 21,846,009

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	\$ 142,844,367	
Accumulated depreciation of governmental capital assets	<u>(52,518,672)</u>	90,325,695

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.		1,345,458
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Long-term liabilities, including bonds payable, claims 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	\$ (47,845,000)	
Premiums on bonds payable	(5,266,637)	
Accrued interest on the bonds	(643,141)	
Claims payable	(272,000)	
Compensated absences	(40,545)	
Net pension liability	(6,915,468)	
Net OPEB liability	<u>(13,877,785)</u>	(74,860,576)

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.		374,966
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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.		(105,693)
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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.		5,342,310
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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.		(7,661,190)
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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.		6,533,311
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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>(9,652,714)</u>
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TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES (EXHIBIT A-1) \$ 33,487,576

Splendoria Independent School District
 Statement of Revenues, Expenditures, and Changes
 in Fund Balances – Governmental Funds
 For the Fiscal Year Ended June 30, 2022

199

<u>Data Control Codes</u>	<u>General Fund</u>
REVENUES	
5700 Local and intermediate sources	\$ 11,289,509
5800 State program revenues	33,952,659
5900 Federal program revenues	<u>927,860</u>
5020 Total revenues	46,170,028
EXPENDITURES	
Current:	
0011 Instruction	25,430,151
0012 Instructional resources and media services	239,244
0013 Curriculum and instructional staff development	1,301,273
0021 Instructional leadership	983,052
0023 School leadership	2,487,143
0031 Guidance, counseling, and evaluation services	1,809,422
0032 Social work services	-
0033 Health services	401,582
0034 Student transportation	2,108,417
0035 Food services	-
0036 Extracurricular activities	1,382,786
0041 General administration	2,121,165
0051 Plant maintenance and operations	4,613,277
0052 Security and monitoring services	839,917
0053 Data processing services	625,025
0061 Community services	162,763
Debt service:	
0071 Principal on long-term debt	-
0072 Interest on long-term debt	-
0073 Issuance costs and fees	-
Capital outlay:	
0081 Facilities acquisition and construction	1,179,901
Intergovernmental:	
0093 Payments related to shared services arrangements	-
0099 Other intergovernmental charges	<u>118,263</u>
6030 Total expenditures	<u>45,803,381</u>
1100 Excess (deficiency) of revenues over (under) expenditures	366,647
0100 Fund balances - beginning	<u>16,576,465</u>
3000 FUND BALANCES - ENDING	<u><u>\$ 16,943,112</u></u>

599		699		98	
Debt Service Fund		Capital Projects Fund		Total Nonmajor Funds	Total Governmental Funds
\$ 4,925,399	\$ 5,819	\$ 552,961		\$ 16,773,688	
1,348,481	-	272,538		35,573,678	
-	-	8,514,576		9,442,436	
6,273,880	5,819	9,340,075		61,789,802	
-	-	2,749,747		28,179,898	
-	-	139,356		378,600	
-	-	472,842		1,774,115	
-	-	-		983,052	
-	-	-		2,487,143	
-	-	560,497		2,369,919	
-	-	78,820		78,820	
-	-	66,215		467,797	
-	-	219,115		2,327,532	
-	-	2,754,108		2,754,108	
-	-	248,491		1,631,277	
-	-	6,377		2,127,542	
-	-	963,913		5,577,190	
-	-	30,619		870,536	
-	-	71,283		696,308	
-	-	62,808		225,571	
4,705,000	-	-		4,705,000	
1,953,681	-	-		1,953,681	
4,830	-	-		4,830	
-	140,311	-		1,320,212	
-	-	50,095		50,095	
-	-	-		118,263	
6,663,511	140,311	8,474,286		61,081,489	
(389,631)	(134,492)	865,789		708,313	
654,795	2,999,658	906,778		21,137,696	
\$ 265,164	\$ 2,865,166	\$ 1,772,567		\$ 21,846,009	

Splendor 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, 2022

TOTAL NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS (EXHIBIT C-2) \$ 708,313

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	\$ 1,900,381	
Depreciation expense	<u>(3,572,934)</u>	(1,672,553)

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. 157,309

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 4,705,000

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	\$ 74,737	
Amortization of bond premiums	395,024	
Amortization of deferred charge and gain on refunding	<u>(7,205)</u>	462,556

Repayment of claims payable is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. (272,000)

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. 10,643

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)	\$ (290,196)	
Deferred inflows (increased) decreased	(5,624,091)	
Net pension liability (increased) decreased	<u>6,158,143</u>	243,856

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)	\$ 1,620,630	
Deferred inflows (increased) decreased	(348,128)	
Net OPEB liability (increased) decreased	<u>(1,171,051)</u>	<u>101,451</u>

CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES (EXHIBIT B-1) \$ 4,444,575

Splendor Independent School District
 Statement of Fiduciary Net Position
 Fiduciary Fund
 June 30, 2022

865

Custodial Fund
Student
Activity

ASSETS

Cash and cash equivalents

\$ 145,837

Total assets

145,837

NET POSITION

Restricted for:

Student activities

145,837

TOTAL NET POSITION

\$ 145,837

Splendoria Independent School District
 Statement of Changes in Fiduciary Net Position
 Fiduciary Fund
 For the Fiscal Year Ended June 30, 2022

865

Custodial Fund
Student
Activity

ADDITIONS

Student club fees

\$ 257,231

Total additions

257,231

DEDUCTIONS

Student activities

243,800

Total deductions

243,800

Net change in fiduciary net position

13,431

Net position - beginning of year

132,406

NET POSITION - END OF YEAR

\$ 145,837

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. All fiduciary activities are reported separately 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 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.

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.

Additionally, the District reports the following fund type, included in nonmajor governmental funds:

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.

Splendor Independent School District

Notes to the Financial Statements

The District's fiduciary funds consist of the following:

The *custodial fund* accounts for assets held by the District for student activities. Contributions, gifts and fundraisers benefit the student organizations that raise the funds, and are not held in a trust.

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 and fiduciary fund 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.

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.

Splendor Independent School District Notes to the Financial Statements

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 net asset 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.

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:

<u>Capital Asset Classes</u>	<u>Lives</u>
Buildings and improvements	3-50
Furniture and equipment	3-25

Splendor Independent School District

Notes to the Financial Statements

5. Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent 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 represent 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 as a reduction of the applicable pension/OPEB liability.
- 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.

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).

Splendora Independent School District

Notes to the Financial Statements

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 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 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.

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.

Splendor Independent School District

Notes to the Financial Statements

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.

J. Implementation of New Accounting Standards

GASB Statement No. 87, *Leases* (GASB 87), establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under GASB 87, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this statement were originally effective for reporting periods beginning after December 15, 2019; however, issuance of GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance* (GASB 95), extended the effective date of GASB 87 to reporting periods beginning after June 15, 2021, with earlier application encouraged. GASB 87 was implemented in the District's 2022 financial statements with no impact to amounts reported under previous standards.

K. Recent Accounting Pronouncements

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (GASB 96), provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This statement 1) defines a SBITA; 2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset - and a corresponding subscription liability; 3) provides the capitalization criteria for outlays other than subscription payments; and 4) requires note disclosures regarding a SBITA. The requirements of this statement are effective for reporting periods beginning after June 15, 2022, with earlier application encouraged. GASB 96 will be implemented in the District's fiscal year 2023 financial statements and the impact has not yet been determined.

GASB Statement No. 100, *Accounting Changes and Error Corrections* (GASB 100), enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This statement 1) defines accounting changes and corrections of errors; 2) prescribes the accounting and financial reporting for each type of accounting change and error corrections; and 3) clarifies required note disclosures. The requirements of this statement are effective for reporting periods beginning after June 15, 2023, with earlier application encouraged. GASB 100 will be implemented in the District's fiscal year 2024 financial statements and the impact has not yet been determined.

Splendor Independent School District

Notes to the Financial Statements

GASB Statement No. 101, *Compensated Absences* (GASB 101), improves the information needs of financial statements users by updating the recognition and measurement guidance for compensated absences under a unified model and amending certain previously required disclosures. The requirements of this statement are effective for reporting periods beginning after December 15, 2023, with earlier application encouraged. GASB 101 will be implemented in the District's fiscal year 2025 financial statements and the impact has not yet been determined.

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 20 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.

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 difference between the original and final amended budget of the general fund was to decrease function 11 for reallocation of excess payroll costs.

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, 2022.

C. Excess of Expenditures Over Appropriations

For the fiscal year June 30, 2022, expenditures did exceed appropriations in the following functions (the legal level of budgetary control):

Fund	Function	Final Budget	Actual	Variance
General Fund	41	\$ 2,113,540	\$ 2,121,165	\$ (7,625)

Splendora Independent School District
 Notes to the Financial Statements

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.

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 net asset value 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, 2022	Percent of Total Investments	Weighted Average Maturity (Days)	Credit Risk
Investments measured at amortized cost:				
Investment pools:				
TexPool	\$ 7,164,646	52%	23	AAAm*
Lone Star	1,696,807	12%	12	AAAm*
Investments measured at net asset value:				
Texas Class	<u>5,009,856</u>	<u>36%</u>	38	AAAm*
Total value	<u>\$ 13,871,309</u>	<u>100%</u>		
Portfolio weighted average maturity			27	

* Standard & Poor's Rating

Splendor Independent School District

Notes to the Financial Statements

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.

Texas CLASS is an external investment pool measured at net asset value. It was created in accordance with the requirements contained in section 2256.016 of the Public Funds Investment Act (PFIA). The Texas CLASS Trust Agreement is an agreement of indefinite term regarding the investment, reinvestment, and withdrawal of local government funds. The parties to the Trust Agreement are Texas local government entities that choose to participate in the Trust (the Participants), Public Trust Advisors, LLC (Public Trust) as Program Administrator, and Wells Fargo Bank Texas, N.A. as Custodian.

TexPool, Texas CLASS 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.

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. Texas CLASS is duly chartered and administered by the State Comptroller's Office. All credit ratings met acceptable levels required by legal guidelines prescribed by both the PFIA and the District's investment policy.

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, 2022, 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.

Splendor Independent School District
 Notes to the Financial Statements

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	\$ (5,000)
Change in uncollectibles related to debt service property taxes	<u>(1,000)</u>
Total change in uncollectibles of the current fiscal year	<u><u>\$ (6,000)</u></u>

Approximately 53% of the outstanding balance of property taxes receivable is not anticipated to be collected within the next year.

C. Interfund Receivables, Payables, and Transfers

1. Receivables/Payables

The composition of interfund receivable/payable balances as of June 30, 2022, is as follows:

Fund	Interfund Receivables	Interfund Payables
General fund	\$ 223,927	\$ 9,734
Debt service fund	9,734	-
Other governmental funds - nonmajor	<u>16,222</u>	<u>240,149</u>
Totals	<u><u>\$ 249,883</u></u>	<u><u>\$ 249,883</u></u>

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 District did not have any transfers in the current fiscal year.

Splendora Independent School District
 Notes to the Financial Statements

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2022 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land and improvements	\$ 2,807,057	\$ 95,971	\$ -	\$ 2,903,028
Construction in progress	9,973,531	1,051,507	-	11,025,038
Total capital assets, not being depreciated	12,780,588	1,147,478	-	13,928,066
Capital assets, being depreciated:				
Buildings and improvements	114,166,896	174,239	-	114,341,135
Furniture and equipment	13,996,502	578,664	-	14,575,166
Total capital assets, being depreciated	128,163,398	752,903	-	128,916,301
Less accumulated depreciation for:				
Buildings and improvements	(38,666,355)	(2,966,083)	-	(41,632,438)
Furniture and equipment	(10,279,383)	(606,851)	-	(10,886,234)
Total accumulated depreciation	(48,945,738)	(3,572,934)	-	(52,518,672)
Total capital assets, being depreciated, net	79,217,660	(2,820,031)	-	76,397,629
Governmental activities capital assets, net	\$ 91,998,248	\$ (1,672,553)	\$ -	\$ 90,325,695

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

Governmental activities:	
11 Instruction	\$ 2,516,170
12 Instructional resources and media services	62,185
21 Instructional leadership	2,492
23 School leadership	36,507
31 Guidance, counseling, and evaluation services	11,530
33 Health services	11,606
34 Student transportation	291,732
35 Food services	256,590
36 Extracurricular activities	218,651
41 General administration	13,749
51 Plant maintenance and operations	47,428
52 Security and monitoring services	33,341
53 Data processing services	62,830
61 Community services	8,123
Total depreciation expense-governmental activities	\$ 3,572,934

Splendora Independent School District
 Notes to the Financial Statements

E. Long-term Liabilities

The District's long-term liabilities consist of bond indebtedness, claims payable, 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, 2022, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 52,550,000	\$ -	\$ (4,705,000)	\$ 47,845,000	\$ 4,910,000
Issuance premiums	5,661,661	-	(395,024)	5,266,637	-
For accreted interest (CAB's)	-	-	-	-	-
Total bonds payable, net	58,211,661	-	(5,100,024)	53,111,637	4,910,000
Claims payable	-	300,000	(28,000)	272,000	34,000
Compensated absences	51,188	5,376	(16,019)	40,545	40,545
Net pension liability	13,073,611	1,458,306	(7,616,449)	6,915,468	-
Net OPEB liability	12,706,734	2,743,634	(1,572,583)	13,877,785	-
Governmental activities long-term liabilities	\$ 84,043,194	\$ 4,507,316	\$ (14,333,075)	\$ 74,217,435	\$ 4,984,545

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
2015 REF	2.00-4.00%	3,530,000	2033	2,600,000	-	(180,000)	2,420,000
2016A REF	2.00-5.00%	14,315,000	3039	12,515,000	-	(490,000)	12,025,000
2016B BLDG & REF	2.00-5.00%	32,225,000	2037	19,865,000	-	(3,125,000)	16,740,000
2020 REF	2.25-5.00%	5,890,000	2030	5,345,000	-	(575,000)	4,770,000
2020A REF	3.00-3.00%	8,160,000	2043	8,160,000	-	(335,000)	7,825,000
2021 REF	3.00-3.00%	2,165,000	2027	2,165,000	-	-	2,165,000
Total general obligation bonds				\$ 52,550,000	\$ -	\$ (4,705,000)	\$ 47,845,000

Splendora Independent School District
 Notes to the Financial Statements

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

Year Ending June 30,	Principal	Interest	Total Requirements
2023	\$ 4,910,000	\$ 1,641,281	\$ 6,551,281
2024	2,480,000	1,483,919	3,963,919
2025	2,585,000	1,388,937	3,973,937
2026	2,695,000	1,290,722	3,985,722
2027	2,795,000	1,181,700	3,976,700
2028	2,905,000	1,072,463	3,977,463
2029	3,020,000	970,450	3,990,450
2030	2,380,000	886,181	3,266,181
2031	3,315,000	791,500	4,106,500
2032	3,330,000	664,575	3,994,575
2033	2,450,000	551,250	3,001,250
2034	2,270,000	462,875	2,732,875
2035	2,360,000	375,150	2,735,150
2036	2,445,000	288,869	2,733,869
2037	2,535,000	204,206	2,739,206
2038	1,450,000	139,350	1,589,350
2039	1,500,000	95,100	1,595,100
2040	575,000	63,975	638,975
2041	595,000	46,425	641,425
2042	615,000	28,275	643,275
2043	635,000	9,525	644,525
Totals	\$ 47,845,000	\$ 13,636,728	\$ 61,481,728

As of June 30, 2022, the District did not have any authorized but unissued bonds.

In prior years, the District defeased certain bonds through the issuance of the new bonds and placed the proceeds in an irrevocable trust to provide for all future debt service payments of the old bonds. Securities being utilized to repay the refinanced debt as it becomes due consist solely of U.S. government obligations. Accordingly, the trust account securities and the liability for the defeased bonds are not included in the District's basic financial statements. As of June 30, 2022, there were no outstanding defeased bonds.

Claims Payable

During 2022, the District entered into a mediated settlement agreement in the amount of \$300,000 requiring annual payments through 2030.

The following is a summary of changes in the claims payable for the fiscal year:

Description	Interest Rate	Original Obligation	Maturity Date	Beginning Balance	Additions	Reductions	Ending Balance
Claim payable	N/A	\$ 300,000	2030	\$ -	\$ 300,000	\$ (28,000)	\$ 272,000
Total Claims Payable				\$ -	\$ 300,000	\$ (28,000)	\$ 272,000

Splendora Independent School District
 Notes to the Financial Statements

Year Ending June 30,	Principal	Interest	Total Requirements
2023	\$ 34,000	\$ -	\$ 34,000
2024	34,000	-	34,000
2025	34,000	-	34,000
2026	34,000	-	34,000
2027	34,000	-	34,000
2028	34,000	-	34,000
2029	34,000	-	34,000
2030	34,000	-	34,000
Totals	\$ 272,000	\$ -	\$ 272,000

F. Fund Balance

Other committed fund balance includes the following commitments of funds:

Other governmental funds:	
General Fund	\$ 272,000
Campus activity funds	241,350
Total other committed fund balance	\$ 513,350

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	\$ 10,683,387	\$ 4,921,904	\$ -	\$ -	\$ 15,605,291
Investment income	44,295	2,147	5,819	2,249	54,510
Food sales	-	-	-	266,684	266,684
Extracurricular activities	351,158	-	-	284,028	635,186
Other	210,669	1,348	-	-	212,017
Totals	\$ 11,289,509	\$ 4,925,399	\$ 5,819	\$ 552,961	\$ 16,773,688

Splendora Independent School District

Notes to the Financial Statements

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.

Health Insurance

During the year ended June 30, 2022, 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. 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, 2022, 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.

Splendora Independent School District

Notes to the Financial Statements

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 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 Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information. That report may be obtained on the Internet at <http://www.trs.texas.gov/TRS%20Documents/acfr-2021.pdf>; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

Benefits Provided

TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3% (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.

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

Splendora Independent School District
 Notes to the Financial Statements

Rates for such plan fiscal years are as follows:

	Contribution Rates	
	2022	2021
Member	8.00%	7.70%
Non-employer contributing entity (State)	7.75%	7.50%
Employers (District)	7.75%	7.50%

The contribution amounts for the District's fiscal year 2022 are as follows:

District contributions	\$	1,267,094
Member contributions		2,630,098
NECE on-behalf contributions (State)		1,728,555

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.

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.
- Public education employer contribution - all public schools, charter schools and regional education service centers must contribute 1.6% of the member's salary beginning in September 1, 2012, gradually increasing to 2.0% on September 1, 2024.

Splendor Independent School District

Notes to the Financial Statements

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

At June 30, 2022, the District reported a liability of \$6,915,468 for its proportionate share of the TRS's net pension liability. 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	\$ 6,915,468
State's proportionate share of the net pension liability associated with the District	<u>9,670,202</u>
Total	<u>\$ 16,585,670</u>

The net pension liability was measured as of August 31, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as August 31, 2020 rolled forward to August 31, 2021. 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, 2020 through August 31, 2021.

At the measurement date of August 31, 2021, the District's proportion of the collective net pension liability was 0.0271551972% which was an increase of 0.00027449586% from its proportion measured as of August 31, 2020.

For the fiscal year ended June 30, 2022, the District recognized pension expense of \$1,061,898 and revenue of \$38,660 for support provided by the State.

At June 30, 2022, 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	\$ 11,573	\$ 486,854
Changes of assumptions	2,444,483	1,065,585
Difference between projected and actual earnings on pension plan investments	-	5,798,530
Changes in proportion and difference between District's contributions and the proportionate share of contributions	1,811,471	310,221
District contributions paid subsequent to the measurement date	<u>1,074,783</u>	<u>-</u>
Totals	<u>\$ 5,342,310</u>	<u>\$ 7,661,190</u>

Splendora Independent School District

Notes to the Financial Statements

\$1,074,783 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, 2023. 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,	
2023	\$ (423,789)
2024	(502,048)
2025	(1,073,062)
2026	(1,579,559)
2027	135,416
Thereafter	<u>49,379</u>
Total	<u>\$ (3,393,663)</u>

Actuarial Methods and Assumptions

The actuarial valuation of the total pension liability was performed as of August 31, 2020. Update procedures were used to roll forward the total pension liability to August 31, 2021 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 2020	1.95%. 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)	2120
Inflation	2.30%
Salary increases	3.05% to 9.05% including inflation
Ad hoc postemployment benefit changes	None
Active mortality rates	Based on 90 percent of the RP 2014 Employee Mortality Tables for males and females with full generational mortality. The post-retirement mortality rates for healthy lives were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables with full generational projection using the ultimate improvement rates from the most recently published 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, 2017 and adopted in July 2018.

Splendor 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, 2021 are summarized below:

Asset Class*	Target Allocation**	Long-term Expected Geometric Real Rate of Return***	Expected Contribution to Long-Term Portfolio Returns
Global equity:			
U.S.	18.00%	3.60%	0.94%
Non-U.S. developed	13.00%	4.40%	0.83%
Emerging markets	9.00%	4.60%	0.74%
Private equity	14.00%	6.30%	1.36%
Stable value:			
Government bonds	16.00%	-0.20%	0.01%
Absolute return	-	1.10%	-
Stable value hedge funds	5.00%	2.20%	0.12%
Real return:			
Real estate	15.00%	4.50%	1.00%
Energy, natural resources and infrastructure	6.00%	4.70%	0.35%
Commodities	-	1.70%	-
Risk parity:			
Risk parity	8.00%	2.80%	0.28%
Asset allocation leverage:			
Cash	2.00%	-0.70%	-0.01%
Asset allocation leverage cash	-6.00%	-0.50%	0.03%
Inflation expectation			2.20%
Volatility drag****			-0.95%
Total	100.00%		6.90%

* Absolute return includes credit sensitive investments

** Target allocations are based on the FY 2021 policy model.

*** Capital market assumptions come from Aon Hewitt (as of 8/31/2021).

**** The volatility drag results from the conversion between arithmetic and geometric mean returns.

Splendor 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	\$ 15,111,395	\$ 6,915,468	\$ 266,083

Change of Assumptions Since the Prior Measurement Date

There were no changes of assumptions that affected measurement of the total pension liability during the measurement period.

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. TRS-CARE was established in 1986 by the Texas legislature and is administered through a trust by the Teacher Retirement System of Texas (TRS) Board of Trustees 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 Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at <http://www.trs.texas.gov/TRS%20Documents/acfr-2021.pdf>; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

Benefits Provided

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

Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. There are no automatic post-employment benefit changes; including automatic cost-of-living adjustments (COLAS). 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	
	2022	2021
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 2022 are as follows:

District contributions	\$ 289,067
Member contributions	215,001
NECE on-behalf contributions (State)	385,315

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.

The State of Texas also contributed \$103,762, \$152,924 and \$128,402 in 2022, 2021, and 2020 respectively, for on-behalf payments for Medicare Part D.

Splendor Independent School District

Notes to the Financial Statements

TRS-Care received a supplemental appropriation from the State of Texas as the Non-Employer Contributing Entity in the amount of \$5.5 million in fiscal year 2021 for consumer protections against medical health care billing by certain out-of-network providers.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2022, the District reported a liability of \$13,877,785 for its proportionate share of the TRS's net OPEB liability. 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	\$ 13,877,785
State's proportionate share of the net OPEB liability associated with the District	<u>18,593,139</u>
Total	<u><u>\$ 32,470,924</u></u>

The net OPEB liability was measured as of August 31, 2021 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as August 31, 2020 rolled forward to August 31, 2021. 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, 2020 through August 31, 2021.

At the measurement date of August 31, 2021, the employer's proportion of the collective net OPEB liability was 0.0359766059% which was an increase of 0.000025505999% from its proportion measured as of August 31, 2020.

For the fiscal year ended June 30, 2022, the District recognized net OPEB revenue of \$498,613 due to recognition of deferred inflows in excess of deferred outflows and current year expense. OPEB revenue of \$686,229 was recognized for support provided by the State.

At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 597,504	\$ 6,717,819
Changes of assumptions	1,537,128	2,934,895
Difference between projected and actual earnings on OPEB plan investments	15,067	-
Changes in proportion and difference between District's contributions and the proportionate share of contributions	4,140,068	-
District contributions paid subsequent to the measurement date	<u>243,544</u>	<u>-</u>
Totals	<u><u>\$ 6,533,311</u></u>	<u><u>\$ 9,652,714</u></u>

Splendor Independent School District

Notes to the Financial Statements

\$243,544 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, 2023. 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,		
2023	\$	(797,250)
2024		(797,590)
2025		(797,497)
2026		(432,197)
2027		62,358
Thereafter		<u>(600,771)</u>
Total	\$	<u>(3,362,947)</u>

Actuarial Methods and Assumptions

The actuarial valuation of the total OPEB liability was performed as of August 31, 2020. Update procedures were used to roll forward the total OPEB liability to August 31, 2021.

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, 2021 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 8.5% for Medicare retirees and 7.10% for non-Medicare retirees. There was an initial prescription drug trend rate of 9.00% for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25 % over a period of 12 years.

Splendor 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	1.95%
Aging factors	Based on plan specific experience
Election rates	Normal retirement: 65% participation prior to age 65 and 40% 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.
Salary increase	3.05% to 9.05%, including inflation
Ad hoc postemployment benefit changes	None

Discount Rate

A single discount rate of 1.95% was used to measure the total OPEB liability at August 31, 2021. This was a decrease of 0.38% in the discount rate since the August 31, 2020 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” as of August 31, 2021.

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 (1.95%) in measuring the net OPEB liability.

	1% Decrease (0.95%)	Current Discount Rate (1.95%)	1% Increase (2.95%)
District's proportionate share of the net OPEB liability	\$ 16,739,806	\$ 13,877,785	\$ 11,625,281

Splendora Independent School District

Notes to the Financial Statements

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	\$ 11,240,546	\$ 13,877,785	\$ 17,416,304

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 2.33% as of August 31, 2020 to 1.95% as of August 31, 2021. This change increased the total OPEB liability.

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 2022, the District received textbooks purchased by the State of Texas for the benefit of the District for a purchase price of \$50,800. The District receives the textbooks as part of state funding for textbook allotment. The textbooks have been recorded in the amount of \$50,800 in a special revenue fund as both state revenues and expenditures, which represents the amount of consideration given by the State of Texas.

Required Supplementary Information

Splendor Independent School District
 Schedule of Revenues, Expenditures, and Changes in
 Fund Balance - Budget and Actual
 General Fund
 For the Fiscal Year Ended June 30, 2022

Data Control Codes		Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
		Original	Final		
REVENUES					
5700	Local and intermediate sources	\$ 11,264,000	\$ 11,354,000	\$ 11,289,509	\$ (64,491)
5800	State program revenues	32,898,000	32,926,000	33,952,659	1,026,659
5900	Federal program revenues	548,000	932,500	927,860	(4,640)
5020	Total revenues	44,710,000	45,212,500	46,170,028	957,528
EXPENDITURES					
Current:					
0011	Instruction	25,859,151	25,927,651	25,430,151	497,500
0012	Instructional resources and media services	243,760	240,760	239,244	1,516
0013	Curriculum and instructional staff development	1,465,780	1,305,780	1,301,273	4,507
0021	Instructional leadership	1,091,755	987,755	983,052	4,703
0023	School leadership	2,511,634	2,493,634	2,487,143	6,491
0031	Guidance, counseling, and evaluation services	1,685,360	1,817,360	1,809,422	7,938
0032	Social work services	3,000	3,000	-	3,000
0033	Health services	412,495	424,495	401,582	22,913
0034	Student transportation	1,968,510	2,128,688	2,108,417	20,271
0036	Extracurricular activities	1,385,825	1,390,647	1,382,786	7,861
0041	General administration	2,143,540	2,113,540	2,121,165	(7,625)
0051	Plant maintenance and operations	4,411,510	4,636,510	4,613,277	23,233
0052	Security and monitoring services	750,580	855,580	839,917	15,663
0053	Data processing services	644,550	633,550	625,025	8,525
0061	Community services	17,550	186,550	162,763	23,787
Capital outlay:					
0081	Facilities acquisition and construction	3,000,000	3,000,000	1,179,901	1,820,099
Intergovernmental:					
0099	Other intergovernmental charges	115,000	120,000	118,263	1,737
6030	Total expenditures	47,710,000	48,265,500	45,803,381	2,462,119
1100	Excess (deficiency) of revenues				
1100	over (under) expenditures	(3,000,000)	(3,053,000)	366,647	3,419,647
0100	Fund balance - beginning	16,576,465	16,576,465	16,576,465	-
3000	FUND BALANCE - ENDING	\$ 13,576,465	\$ 13,523,465	\$ 16,943,112	\$ 3,419,647

Splendor 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 Eight Fiscal Years*

<u>Year</u>	<u>District's Proportion of Net Pension Liability</u>	<u>District's Proportionate Share of the Net Pension Liability</u>	<u>State's Proportionate Share of the Net Pension Liability Associated with the District</u>	<u>Total</u>	<u>District's Covered Payroll</u>	<u>District's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
2022	0.0271552%	\$ 6,915,468	\$ 9,670,202	\$ 16,585,670	\$ 31,169,316	22.19%	88.79%
2021	0.0244102%	\$ 13,073,611	\$ 20,487,116	\$ 33,560,727	\$ 29,318,562	44.59%	75.54%
2020	0.0254541%	\$ 13,231,834	\$ 18,376,485	\$ 31,608,319	\$ 27,004,992	49.00%	75.24%
2019	0.0240344%	\$ 13,229,115	\$ 19,029,341	\$ 32,258,456	\$ 24,961,187	53.00%	73.74%
2018	0.0217969%	\$ 6,969,463	\$ 10,625,117	\$ 17,594,580	\$ 22,205,049	31.39%	82.17%
2017	0.0206477%	\$ 7,802,450	\$ 12,252,564	\$ 20,055,014	\$ 20,809,777	37.49%	78.00%
2016	0.0209355%	\$ 7,400,421	\$ 11,535,411	\$ 18,935,832	\$ 19,614,488	37.73%	78.43%
2015	0.0120075%	\$ 3,207,369	\$ 9,611,056	\$ 12,818,425	\$ 17,594,013	18.23%	83.25%

* The amounts presented for the fiscal years were determined as of the Plan's fiscal year, 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 Pension Plan
 For the Last Eight Fiscal Years*

Year	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2022	\$ 1,267,094	\$ (1,267,094)	\$ -	\$ 33,077,078	3.83%
2021	\$ 1,128,189	\$ (1,128,189)	\$ -	\$ 31,169,316	3.62%
2020	\$ 989,363	\$ (989,363)	\$ -	\$ 29,318,562	3.37%
2019	\$ 880,688	\$ (880,688)	\$ -	\$ 26,680,249	3.30%
2018	\$ 793,198	\$ (793,198)	\$ -	\$ 24,539,187	3.23%
2017	\$ 701,344	\$ (701,344)	\$ -	\$ 22,205,049	3.16%
2016	\$ 654,655	\$ (654,655)	\$ -	\$ 20,627,593	3.17%
2015	\$ 565,600	\$ (565,600)	\$ -	\$ 19,239,683	2.94%

* The amounts presented for the fiscal years were determined as of the District's fiscal year end.
 Ten years of data is not available.

Splendora Independent School District
 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 Five Fiscal Years*

<u>Year</u>	<u>District's Proportion of Net OPEB Liability</u>	<u>District's Proportionate Share of the Net OPEB Liability</u>	<u>State's Proportionate Share of the Net OPEB Liability Associated with the District</u>	<u>Total</u>	<u>District's Covered Payroll</u>	<u>District's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</u>
2022	0.0359766%	\$ 13,877,785	\$ 18,593,139	\$ 32,470,924	\$ 31,169,316	44.52%	6.18%
2021	0.0334260%	\$ 12,706,734	\$ 17,074,805	\$ 29,781,539	\$ 29,318,562	43.34%	4.99%
2020	0.0329609%	\$ 15,587,604	\$ 20,714,438	\$ 36,302,042	\$ 27,004,992	57.72%	2.66%
2019	0.0303332%	\$ 15,145,664	\$ 21,245,185	\$ 36,390,849	\$ 24,961,187	60.68%	1.57%
2018	0.0261940%	\$ 11,390,796	\$ 17,748,283	\$ 29,139,079	\$ 22,205,049	51.30%	0.91%

* The amounts presented for the fiscal years were determined as of the Plan's fiscal year, 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 Five Fiscal Years*

Year	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2022	\$ 289,067	\$ (289,067)	\$ -	\$ 33,077,078	0.87%
2021	\$ 260,855	\$ (260,855)	\$ -	\$ 31,169,316	0.84%
2020	\$ 262,993	\$ (262,993)	\$ -	\$ 29,318,562	0.90%
2019	\$ 226,415	\$ (226,415)	\$ -	\$ 26,680,249	0.85%
2018	\$ 196,832	\$ (196,832)	\$ -	\$ 24,539,187	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.

Splendor Independent School District
Notes to the Required Supplementary Information
June 30, 2022

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 20 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, 2022, 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	41	\$ 2,113,540	\$ 2,121,165	\$ (7,625)

The variance for the general fund is due to timing of invoices received by the District.

Splendor Independent School District
 Notes to the Required Supplementary Information
 June 30, 2022

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
2021	7.250%	7.250%	1.950%
2020	7.250%	7.250%	2.330%
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 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.

Changes in benefit terms

For Measurement Date August 31, 2018 – Net OPEB Liability:

- Changes of benefit terms were made effective September 1, 2017 by the 85th Texas Legislature.

Other changes

For Measurement Date August 31, 2020 – Net OPEB Liability:

- The participation rate for pre-65 retirees was lowered from 50% to 40%.
- The ultimate healthcare trend rate assumption decreased to reflect the repeal of the excise (Cadillac) tax on high-cost employer health plans.

For Measurement Date August 31, 2019 – Net Pension Liability:

- With the enactment of SB3 by the 2019 Texas Legislature, an assumption was 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.

Splendor Independent School District
Notes to the Required Supplementary Information
June 30, 2022

For Measurement Date August 31, 2019 – Net 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.
- The trend rates were reset to better reflect the plan's anticipated experience.
- 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%.

For Measurement Date August 31, 2018 – Net OPEB Liability:

- Adjustments were made for retirees that were known to have discontinued their health care coverage in fiscal year 2018.
- The health care trend rate assumption was updated to reflect the anticipated return of the Health Insurer Fee (HIF) in 2020.

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Supplementary Information

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Splendor Independent School District
 Combining Balance Sheet
 Nonmajor Governmental Funds - Special Revenue Funds
 June 30, 2022

		211	224	225	226
<u>Data Control Codes</u>		<u>ESSA Title I Improving Basic Programs</u>	<u>IDEA-B Formula</u>	<u>IDEA-B Preschool</u>	<u>IDEA B Discretionary</u>
ASSETS					
1110	Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
1120	Current investments	-	-	-	-
1240	Due from other governments	36,867	78,255	3,226	-
1260	Due from other funds	-	-	-	-
1300	Inventories	-	-	-	-
1000	TOTAL ASSETS	<u>\$ 36,867</u>	<u>\$ 78,255</u>	<u>\$ 3,226</u>	<u>\$ -</u>
LIABILITIES					
2160	Accrued wages payable	\$ 32,248	\$ 77,801	\$ 3,200	\$ -
2170	Due to other funds	1,521	454	26	-
2200	Accrued expenditures	3,098	-	-	-
2300	Unearned revenue	-	-	-	-
2000	Total liabilities	36,867	78,255	3,226	-
FUND BALANCES					
3410	Nonspendable - inventories	-	-	-	-
3450	Restricted - grant funds	-	-	-	-
3545	Committed - other	-	-	-	-
3000	Total fund balances	-	-	-	-
4000	TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 36,867</u>	<u>\$ 78,255</u>	<u>\$ 3,226</u>	<u>\$ -</u>

Splendor Independent School District
 Combining Balance Sheet
 Nonmajor Governmental Funds - Special Revenue Funds - Continued
 June 30, 2022

	240	242	244
<u>Data Control Codes</u>	<u>National School Breakfast/Lunch Program</u>	<u>Summer Feeding Program</u>	<u>Career and Technical Basic Grant</u>
ASSETS			
1110 Cash and cash equivalents	\$ 1,508,485	\$ -	\$ -
1120 Current investments	18,210	-	-
1240 Due from other governments	-	24,090	-
1260 Due from other funds	15,768	-	-
1300 Inventories	<u>137,683</u>	<u>-</u>	<u>-</u>
1000 TOTAL ASSETS	<u>\$ 1,680,146</u>	<u>\$ 24,090</u>	<u>\$ -</u>
LIABILITIES			
2160 Accrued wages payable	\$ 143,953	\$ 3,750	\$ -
2170 Due to other funds	-	20,340	-
2200 Accrued expenditures	4,976	-	-
2300 Unearned revenue	<u>-</u>	<u>-</u>	<u>-</u>
2000 Total liabilities	148,929	24,090	-
FUND BALANCES			
3410 Nonspendable - inventories	137,683	-	-
3450 Restricted - grant funds	1,393,534	-	-
3545 Committed - other	<u>-</u>	<u>-</u>	<u>-</u>
3000 Total fund balances	<u>1,531,217</u>	<u>-</u>	<u>-</u>
4000 TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,680,146</u>	<u>\$ 24,090</u>	<u>\$ -</u>

255	263	277	279	280	282	284
ESSA Title II, Part A,; Teacher & Principal Training & Recruiting	Title III, Part A, English Language Acquisition and Enhancement	Governor's Emergency Education Relief Funds - CARES Act	TCLAS Elementary and Secondary School Emergency Relief Funds III	American Rescue Plan, Homeless Children, ESSER II	Elementary and Secondary School Emergency Relief Funds III	American Rescue Plan, IDEA-B Formula
\$ -	\$ 1,974	\$ -	\$ -	\$ 1,568	\$ -	\$ -
-	-	-	-	-	-	-
-	4,474	-	203	4	284,184	-
-	454	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 6,902</u>	<u>\$ -</u>	<u>\$ 203</u>	<u>\$ 1,572</u>	<u>\$ 284,184</u>	<u>\$ -</u>
\$ -	\$ 3,612	\$ -	\$ -	\$ 1,572	\$ 129,413	\$ -
-	-	-	203	-	154,771	-
-	3,290	-	-	-	-	-
-	-	-	-	-	-	-
-	6,902	-	203	1,572	284,184	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 6,902</u>	<u>\$ -</u>	<u>\$ 203</u>	<u>\$ 1,572</u>	<u>\$ 284,184</u>	<u>\$ -</u>

Splendora Independent School District
 Combining Balance Sheet
 Nonmajor Governmental Funds - Special Revenue Funds - Continued
 June 30, 2022

	285	287	288
<u>Data Control Codes</u>	<u>American Rescue Plan, IDEA-B Preschool</u>	<u>Title VI, Part A, Subpart 1</u>	<u>Reserve Officers' Training Corps</u>
ASSETS			
1110 Cash and cash equivalents	\$ -	\$ -	\$ 13,424
1120 Current investments	-	-	-
1240 Due from other governments	-	-	-
1260 Due from other funds	-	-	-
1300 Inventories	-	-	-
	<hr/>	<hr/>	<hr/>
1000 TOTAL ASSETS	\$ -	\$ -	\$ 13,424
LIABILITIES			
2160 Accrued wages payable	\$ -	\$ -	\$ 13,424
2170 Due to other funds	-	-	-
2200 Accrued expenditures	-	-	-
2300 Unearned revenue	-	-	-
	<hr/>	<hr/>	<hr/>
2000 Total liabilities	-	-	13,424
FUND BALANCES			
3410 Nonspendable - inventories	-	-	-
3450 Restricted - grant funds	-	-	-
3545 Committed - other	-	-	-
	<hr/>	<hr/>	<hr/>
3000 Total fund balances	-	-	-
	<hr/>	<hr/>	<hr/>
4000 TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ -	\$ 13,424

289	385	397	410	429	461	
Federally Funded Special Revenue Funds	Visually Impaired	Advanced Placement Incentives	State Textbook Fund	State Funded Special Revenue Funds	Campus Activity Funds	Total Nonmajor Funds (See Exhibit C-1)
\$ -	\$ -	\$ -	\$ 89,292	\$ -	\$ 133,821	\$ 1,748,564
-	-	-	-	-	107,529	125,739
70,207	-	-	-	-	-	501,510
-	-	-	-	-	-	16,222
-	-	-	-	-	-	137,683
<u>\$ 70,207</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,292</u>	<u>\$ -</u>	<u>\$ 241,350</u>	<u>\$ 2,529,718</u>
\$ 7,373	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 416,346
62,834	-	-	-	-	-	240,149
-	-	-	115	-	-	11,479
-	-	-	89,177	-	-	89,177
70,207	-	-	89,292	-	-	757,151
-	-	-	-	-	-	137,683
-	-	-	-	-	-	1,393,534
-	-	-	-	-	241,350	241,350
-	-	-	-	-	241,350	1,772,567
<u>\$ 70,207</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,292</u>	<u>\$ -</u>	<u>\$ 241,350</u>	<u>\$ 2,529,718</u>

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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, 2022

Data Control Codes	211	224	225	226
	ESSA Title I Improving Basic Programs	IDEA-B Formula	IDEA-B Preschool	IDEA B Discretionary
REVENUES				
5700 Local and intermediate sources	\$ -	\$ -	\$ -	\$ -
5800 State program revenues	-	-	-	-
5900 Federal program revenues	700,609	654,481	19,266	36,208
5020 Total revenues	700,609	654,481	19,266	36,208
EXPENDITURES				
Current:				
0011 Instruction	229,040	291,743	19,266	36,208
0012 Instructional resources and media services	139,356	-	-	-
0013 Curriculum and instructional staff development	269,405	-	-	-
0031 Guidance, counseling, and evaluation services	-	344,438	-	-
0032 Social work services	-	-	-	-
0033 Health services	-	-	-	-
0034 Student transportation	-	-	-	-
0035 Food services	-	-	-	-
0036 Extracurricular activities	-	-	-	-
0041 General administration	-	-	-	-
0051 Plant maintenance and operations	-	-	-	-
0052 Security and monitoring services	-	-	-	-
0053 Data processing services	-	-	-	-
0061 Community services	62,808	-	-	-
Intergovernmental:				
0093 Payments related to shared services arrangements	-	18,300	-	-
6030 Total expenditures	700,609	654,481	19,266	36,208
1100 Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
0100 Fund balances - beginning	-	-	-	-
3000 FUND BALANCES - ENDING	\$ -	\$ -	\$ -	\$ -

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, 2022

<u>Data Control Codes</u>	240	242	244
	<u>National School Breakfast/ Lunch Program</u>	<u>Summer Feeding Program</u>	<u>Career and Technical Basic Grant</u>
REVENUES			
5700 Local and intermediate sources	\$ 268,167	\$ -	\$ -
5800 State program revenues	8,277	-	-
5900 Federal program revenues	<u>3,283,060</u>	<u>24,090</u>	<u>47,059</u>
5020 Total revenues	3,559,504	24,090	47,059
EXPENDITURES			
Current:			
0011 Instruction	-	-	44,559
0012 Instructional resources and media services	-	-	-
0013 Curriculum and instructional staff development	-	-	2,500
0031 Guidance, counseling, and evaluation services	-	-	-
0032 Social work services	-	-	-
0033 Health services	-	-	-
0034 Student transportation	-	-	-
0035 Food services	2,730,018	24,090	-
0036 Extracurricular activities	-	-	-
0041 General administration	-	-	-
0051 Plant maintenance and operations	-	-	-
0052 Security and monitoring services	-	-	-
0053 Data processing services	-	-	-
0061 Community services	-	-	-
Intergovernmental:			
0093 Payments related to shared services arrangements	<u>-</u>	<u>-</u>	<u>-</u>
6030 Total expenditures	<u>2,730,018</u>	<u>24,090</u>	<u>47,059</u>
1100 Excess (deficiency) of revenues over (under) expenditures	829,486	-	-
0100 Fund balances - beginning	<u>701,731</u>	<u>-</u>	<u>-</u>
3000 FUND BALANCES - ENDING	<u>\$ 1,531,217</u>	<u>\$ -</u>	<u>\$ -</u>

255	263	277	279	280	282	284
ESSA Title II, Part A, Teacher & Principal Training & Recruiting	Title III, Part A, English Language Acquisition and Enhancement	Governor's Emergency Education Relief Funds - CARES Act	TCLAS Elementary and Secondary School Emergency Relief Funds III	American Rescue Plan, Homeless Children, ESSER II	Elementary and Secondary School Emergency Relief Funds III	American Rescue Plan, IDEA-B Formula
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
105,046	75,935	1,034,092	70,407	2,765	1,670,044	112,121
105,046	75,935	1,034,092	70,407	2,765	1,670,044	112,121
88,020	68,141	193,342	57,251	-	924,376	80,326
-	-	-	-	-	-	-
10,649	7,794	-	13,156	-	134,461	-
-	-	-	-	-	216,059	-
-	-	-	-	-	78,820	-
-	-	8,965	-	-	-	-
-	-	216,350	-	2,765	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,377	-	-	-	-	-	-
-	-	615,435	-	-	245,045	-
-	-	-	-	-	-	-
-	-	-	-	-	71,283	-
-	-	-	-	-	-	-
-	-	-	-	-	-	31,795
105,046	75,935	1,034,092	70,407	2,765	1,670,044	112,121
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2022

<u>Data Control Codes</u>	285	287	288
	<u>American Rescue Plan, IDEA-B Preschool</u>	<u>Title VI, Part A, Subpart 1</u>	<u>Reserve Officers' Training Corps</u>
REVENUES			
5700 Local and intermediate sources	\$ -	\$ -	\$ -
5800 State program revenues	-	-	-
5900 Federal program revenues	<u>676</u>	<u>47,213</u>	<u>70,381</u>
5020 Total revenues	676	47,213	70,381
EXPENDITURES			
Current:			
0011 Instruction	676	23,776	70,381
0012 Instructional resources and media services	-	-	-
0013 Curriculum and instructional staff development	-	12,112	-
0031 Guidance, counseling, and evaluation services	-	-	-
0032 Social work services	-	-	-
0033 Health services	-	-	-
0034 Student transportation	-	-	-
0035 Food services	-	-	-
0036 Extracurricular activities	-	-	-
0041 General administration	-	-	-
0051 Plant maintenance and operations	-	-	-
0052 Security and monitoring services	-	11,325	-
0053 Data processing services	-	-	-
0061 Community services	-	-	-
Intergovernmental:			
0093 Payments related to shared services arrangements	<u>-</u>	<u>-</u>	<u>-</u>
6030 Total expenditures	<u>676</u>	<u>47,213</u>	<u>70,381</u>
1100 Excess (deficiency) of revenues over (under) expenditures	-	-	-
0100 Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>
3000 FUND BALANCES - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Exhibit H-2
 (Page 3 of 3)

289	385	397	410	429	461	
Federally Funded Special Revenue Funds	Visually Impaired	Advanced Placement Incentives	State Textbook Fund	State Funded Special Revenue Funds	Campus Activity Funds	Total Nonmajor Funds (See Exhibit C-2)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 284,794	\$ 552,961
-	2,010	473	239,013	22,765	-	272,538
561,123	-	-	-	-	-	8,514,576
561,123	2,010	473	239,013	22,765	284,794	9,340,075
381,146	2,010	473	239,013	-	-	2,749,747
-	-	-	-	-	-	139,356
-	-	-	-	22,765	-	472,842
-	-	-	-	-	-	560,497
-	-	-	-	-	-	78,820
57,250	-	-	-	-	-	66,215
-	-	-	-	-	-	219,115
-	-	-	-	-	-	2,754,108
-	-	-	-	-	248,491	248,491
-	-	-	-	-	-	6,377
103,433	-	-	-	-	-	963,913
19,294	-	-	-	-	-	30,619
-	-	-	-	-	-	71,283
-	-	-	-	-	-	62,808
-	-	-	-	-	-	50,095
561,123	2,010	473	239,013	22,765	248,491	8,474,286
-	-	-	-	-	36,303	865,789
-	-	-	-	-	205,047	906,778
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 241,350	\$ 1,772,567

Splendoria Independent School District
 Schedule of Delinquent Taxes Receivable
 For the Fiscal Year Ended June 30, 2022

Year Ended June 30,	1		2		3	
	Tax Rates				Assessed/Appraised Value For School Tax Purposes	
	Maintenance		Debt Service			
2013 and prior years	\$	Various	\$	Various	\$	Various
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
2021		0.9751		0.4300		976,390,506
2022		0.9603		0.4452		1,100,801,483

1000 TOTALS

9000 - Portion of row 1000 for taxes paid into tax increment zone under chapter 311, tax code

<u>10</u> <u>Beginning</u> <u>Balance</u> <u>7/1/21</u>	<u>20</u> <u>Current</u> <u>Year's</u> <u>Total Levy</u>	<u>31</u> <u>Maintenance</u> <u>Collections</u>	<u>32</u> <u>Debt Service</u> <u>Collections</u>	<u>40</u> <u>Entire</u> <u>Year's</u> <u>Adjustments</u>	<u>50</u> <u>Ending</u> <u>Balance</u> <u>06/30/22</u>
\$ 137,262	\$ -	\$ 4,647	\$ 1,231	\$ (9,464)	\$ 121,920
20,110	-	836	221	(135)	18,918
23,793	-	3,502	435	(153)	19,703
28,507	-	5,004	622	(519)	22,362
74,427	-	12,574	4,621	(269)	56,963
98,472	-	21,195	7,790	8,297	77,784
133,319	-	37,120	13,642	20,070	102,627
221,122	-	70,495	28,372	829	123,084
513,137	-	208,922	92,131	(17,347)	194,737
<u>-</u>	<u>15,471,985</u>	<u>10,117,766</u>	<u>4,690,859</u>	<u>-</u>	<u>663,360</u>
<u>\$ 1,250,149</u>	<u>\$ 15,471,985</u>	<u>\$ 10,482,061</u>	<u>\$ 4,839,924</u>	<u>\$ 1,309</u>	<u>\$ 1,401,458</u>
		\$ -	\$ -		

Splendor 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, 2022

Data Control Codes		Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
		Original	Final		
REVENUES					
5700	Local and intermediate sources	\$ 172,500	\$ 172,500	\$ 268,167	\$ 95,667
5800	State program revenues	8,500	8,500	8,277	(223)
5900	Federal program revenues	2,681,000	2,681,000	3,283,060	602,060
5020	Total revenues	2,862,000	2,862,000	3,559,504	697,504
EXPENDITURES					
Current:					
0035	Food services	2,862,000	2,862,000	2,730,018	131,982
6030	Total expenditures	2,862,000	2,862,000	2,730,018	131,982
1100	Excess (deficiency) of revenues over (under) expenditures	-	-	829,486	829,486
0100	Fund balance - beginning	701,731	701,731	701,731	-
3000	FUND BALANCE - ENDING	<u>\$ 701,731</u>	<u>\$ 701,731</u>	<u>\$ 1,531,217</u>	<u>\$ 829,486</u>

Splendor 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, 2022

Data Control Codes		Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
		Original	Final		
REVENUES					
5700	Local and intermediate sources	\$ 4,900,000	\$ 4,900,000	\$ 4,925,399	\$ 25,399
5800	State program revenues	1,557,000	1,557,000	1,348,481	(208,519)
5020	Total revenues	6,457,000	6,457,000	6,273,880	(183,120)
EXPENDITURES					
Debt service:					
0071	Principal on long-term debt	4,705,000	4,705,000	4,705,000	-
0072	Interest on long-term debt	1,953,681	1,953,681	1,953,681	-
0073	Issuance costs and fees	227,319	227,319	4,830	222,489
6030	Total expenditures	6,886,000	6,886,000	6,663,511	222,489
1100	Excess (deficiency) of revenues over (under) expenditures	(429,000)	(429,000)	(389,631)	39,369
0100	Fund balance - beginning	654,795	654,795	654,795	-
3000	FUND BALANCE - ENDING	\$ 225,795	\$ 225,795	\$ 265,164	\$ 39,369

Splendor Independent School District
 Use of Funds Report – Select State Allotment Programs
 For the Fiscal Year Ended June 30, 2022

<u>Data Control Codes</u>		<u>Responses</u>
<u>Section A: Compensatory Education Programs</u>		
AP1	Did your LEA expend any state compensatory education program state allotment funds during the District's fiscal year?	Yes
AP2	Does the LEA have written policies and procedures for its state compensatory education program?	Yes
AP3	List the total state allotment funds received for state compensatory education programs during the District's fiscal year.	\$ 3,946,511
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. (PICs 24, 26, 28, 29, 30, 34)	\$ 2,337,833
<u>Section B: Bilingual Education Programs</u>		
AP5	Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year?	Yes
AP6	Does the LEA have written policies and procedures for its bilingual education program?	Yes
AP7	List the total state allotment funds received for bilingual education programs during the LEA's fiscal year.	\$ 570,230
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PICs 25, 35)	\$ 392,876

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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated [insert date of report].

Report on 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) as a basis for designing 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 that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.

Conroe, Texas

IAR DATE

**Independent Auditor's Report on Compliance for Each Major Federal
Program and Report on Internal Control over Compliance
in Accordance with the Uniform Guidance**

The Board of Trustees of
Splendora Independent School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Splendora Independent School District's (the District) compliance with the types of compliance requirements identified as subject to audit 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, 2022. 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.

In our opinion, the District complied, in all material respects, with the 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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

The Board of Trustees of
Splendora Independent School District

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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.

The Board of Trustees of
Splendora Independent School District

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

Conroe, Texas
IAR DATE

Splendor Independent School District
 Schedule of Findings and Questioned Costs
 For the Fiscal Year Ended June 30, 2022

Section 1. Summary of Auditor's Results

Financial Statements

- | | |
|--|---------------|
| 1. Type of auditor's report issued | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weakness(es) identified? | No |
| b. 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: | |
| a. Material weakness(es) identified? | No |
| b. 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 | 84.425 – Elementary and Secondary School Emergency Relief
21.019 - Coronavirus Relief Fund |
| 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

Splendoria Independent School District
Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2022

Prior Year Findings

None reported

Splendora Independent School District
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2022

(1)	(2)	(2A)	(3)
Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
Passed Through State Department of Education:			
ESEA Title I, Part A - Improving Basic Programs	84.010A	22610101170907	\$ 643,872
ESEA Title I, 1003 School Improvement Grant	84.010A	22610141170907	<u>56,737</u>
Total Assistance Listing Number 84.010A			700,609
Special Education Cluster (IDEA):			
IDEA - Part B Formula	84.027A	226600011709076000	654,481
COVID-19 - IDEA - Part B Formula, ARP	84.027A	225350011709075000	112,121
IDEA - High Cost	84.027A	66002106	<u>36,208</u>
Total Assistance Listing Number 84.027			802,810
IDEA - Part B Preschool	84.173A	226610011709076000	19,266
COVID-19 - IDEA - Part B Preschool, ARP	84.173A	225360011709075000	<u>676</u>
Total Assistance Listing Number 84.173			<u>19,942</u>
Total Special Education Cluster (IDEA)			822,752
Career and Technology - Basic Grant	84.048A	22420006170907	47,059
Title III, Part A, English Language Acquisition and Language Enhancement	84.365A	22671001170907	75,935
ESEA Title II, Part A - Teacher and Principal Training and Recruiting	84.367A	22694501170907	105,046
Summer School, LEP	84.369A	69552002	7,373
Title IV, Part A, Subpart 1	84.424A	22680101170907	47,213
COVID-19 - TCLAS - ESSER III	84.425U	21528042170907	70,407
COVID-19 - ARP ESSER III	84.425U	21528001170907	1,662,545
COVID-19 - TLCAS High Quality	84.425U	215280587110142	7,499
COVID-19 - ARP Homeless	84.425W	21533002170907	<u>2,765</u>
Total Assistance Listing Number 84.425			<u>1,743,216</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			3,549,203
U.S. DEPARTMENT OF AGRICULTURE			
Child Nutrition Cluster:			
Passed Through State Department of Education:			
School Breakfast Program	10.553	71402101	<u>751,169</u>
Total Assistance Listing Number 10.553			751,169
Passed Through Texas Department of Agriculture - Non-Cash Assistance:			
National School Lunch Program	10.555	00834	230,551
Passed Through Texas Department of Agriculture:			
COVID-19 - Supply Chain Assistance Program	10.555	00834	88,064
Passed Through State Department of Education:			
National School Lunch Program	10.555	71302101	<u>2,209,428</u>
Total Assistance Listing Number 10.555			<u>2,528,043</u>
Total Child Nutrition Cluster			3,279,212

Splendora Independent School District
 Schedule of Expenditures of Federal Awards – Continued
 For the Fiscal Year Ended June 30, 2022

(1)	(2)	(2A)	(3)
Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
Passed Through Texas Department of Agriculture: Child and Adult Care Food Program (CACFP)	10.558	00834	27,938
Passed Through Montgomery County, Texas: Forest Service Schools and Roads Cluster: Schools and Roads - Grant to States (Mineral Funds)	10.665	N/A	<u>3,160</u>
Total Forest Service Schools and Roads Cluster			<u>3,160</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			3,310,310
U.S. FEDERAL COMMUNICATIONS COMMISSION (FCC)			
Passed Through State Department of Education: COVID-19 - Emergency Connectivity Fund Program	32.009	141265	<u>373,772</u>
TOTAL U.S. FEDERAL COMMUNICATIONS COMMISSION (FCC)			373,772
U.S. DEPARTMENT OF THE TREASURY			
Passed Through Montgomery County, Texas: COVID-19 - Coronavirus Relief Funds	21.019	N/A	<u>1,034,092</u>
TOTAL U.S. DEPARTMENT OF THE TREASURY			1,034,092
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed Through State Office of the Governor Homeland Security Grant Program	97.067	EM-2021-SS-00062	<u>19,295</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			19,295
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed Through State Department of Education: ELC Reopening Schools	93.323	39352201	160,683
Medicaid Cluster: Passed Through Texas Health and Human Services Commission Medicaid Administrative Claiming (MAC)	93.778	HHS000537900091	<u>39,093</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>199,776</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 8,486,448</u>

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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. Coronavirus Relief Fund COVID-19 Remote Learning Operation Connectivity bulk purchases matching funds are considered non-cash and are recorded at their estimated market value at the time of purchase.

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	\$ 8,486,448
Additional federal revenues reported in governmental funds:	
SHARS	765,604
E-Rate	120,003
ROTC	<u>70,381</u>
Total federal revenues per Exhibit C-2	<u>\$ 9,442,436</u>

Splendor Independent School District
 Schedule of Required Responses to Selected
 School FIRST Indicators (Unaudited)
 For the Fiscal Year Ended June 30, 2022

<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 at fiscal year-end?	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.) Payments to the TRS and TWC are considered timely if a warrant hold that was issued in connection to the untimely payment was cleared within 30 days from the date the warrant hold was issued. Payments to the IRS are considered timely if a penalty or delinquent payment notice was cleared within 30 days from the date the notice was issued.	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 Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	No
SF6	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
SF7	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
SF8	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
SF9	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: Oct 18, 2022

Submitted Date: Oct 7, 2022

Agenda Business Items:

- Consent Agenda Item
- New Action

Information Only Items:

- Presentation
- Recognition
- Information

Name of Person Responsible: Chief Colin Weatherly

Department or Campus: Police

Topic: Monthly Report

Background Information:

Attachments: Monthly Report(s)

Superintendent's Resolutions: Reviewed

October 2022 Police Report

- MONTHLY ACTIVITY September 2022
 - Semester Lockdown and Secure Drills Completed

- SIGNIFICANT EVENTS
 - None

- PERSONNEL ISSUES
 - Multiple training classes for all officers upcoming

- BUDGET ISSUES
 -

- OTHER
 - Submitted EOP and other documentation required to Texas School Safety Center

MONTHLY PRODUCTIVITY REPORT

9/1/2022 to 9/30/2022

Assignment	Felony	Class A/B Misdemeanor	Class C (No Tickets)	Suspects Placed in Jail	Traffic Stops	Warnings	Moving Citations	Non Moving Citations	Parking	Primary Calls (Dispatch)	Primary Calls (Campus/Other)	Secondary Calls	Follow Up Investigations	Inc/Acc Reports	Tuancy/Residency Checks	Crime Initiatives/Community Service	Traffic Mobility	Admin/Meetings	Training/Court Hours	Drills
Greenleaf	0	0	0	0	0	0	0	0	0	0	49	0	0	0	0	0	29	16	2	2
Patrol	0	0	0	0	0	0	0	0	0	2	3	2	0	0	0	194	31	15	2	0
Peach Creek	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	86	21	21	0	2
Piney Woods	0	0	0	0	0	0	0	0	0	0	55	0	4	8	0	3	0	12	5 ¹¹²	0
Splendor High School	0	0	0	0	0	0	0	0	0	0	18	0	1	5	0	80	18	25	5	1
Splendor Jr High	0	0	0	0	0	0	0	0	0	2	5	1	0	2	0	37	52	3	2	0
Timber Lakes	0	0	0	0	0	0	0	0	0	0	2	0	1	0	0	62	54	42	0	2
TOTALS	0	0	0	0	0	0	0	0	0	4	132	3	6	15	4	462	205	134	16	7

Currently have 8 Officers, 1 Lieutenant, 1 Chief



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

Board Meeting Date: October 18, 2022

Submitted Date: October 13, 2022

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: Suzanne Soto, 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 trustee's election or appointment or two-year anniversary of his or her previous training, as applicable.

There are seven training areas for board members 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 member's training in excess of the continuing education requirements.

Suzanne Soto - President, Is deficient in meeting the required continuing education.

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

Jackie Knott - Secretary, Is deficient in meeting the required continuing education.

Dan Muirhead – Assistant Secretary, Is deficient in meeting the required continuing education.

Barry Welch – Member, Has exceeded the required continuing education requirements.

Jason Sessum - Member, Is deficient in meeting the required continuing education.

Kimberly Klepcyk - Member, Has exceeded the required continuing education requirements.

Annual Announcement on Continuing Education of Board Members

Splendora ISD

November 2021 through October 2022 - Report run on 10/14/2022

NEW / EXPERIENCED TRUSTEES	Local District Orientation <i>(3 hours for new Trustees, within 1st 120 days)</i>	Introduction to Texas Education Code <i>(3 hours for new Trustees, within 1st 120 days)</i>	School Safety <i>(2 hour every 2 years for all trustees) (Within 1st 120 days for new trustees)</i>	Evaluating & Improving Student Outcomes <i>(3 hours every 2 years for all trustees) (Within 1st 120 days for new trustees)</i>	Post Legislative Update to TEC <i>(2 hours for experienced Trustees after each Legislative Session) (New Trustees - N/A)</i>	Child Abuse Prevention <i>((1 hour every 2 years) (Within 1st 120 days for new trustees)</i>	Team Building Session <i>(3 hours for all Trustees)</i>	Continuing Education <i>(10 hours for new trustees; 5 hours for experienced Trustees)</i>	Completed Exceeded Incomplete
Kimberly Klepcyk (N)	Complete	Complete	Complete	Complete	N/A	Complete	Complete	12 hrs	Exceeds
Allen Wells	N/A	N/A	Complete	Complete	N/A	Complete	Complete	6 hrs	Exceeds
Barry Welch	N/A	N/A	Complete	Complete	Complete	Complete	Complete	9 hrs	Exceeds
Dan Muirhead	N/A	N/A	Incomplete	Complete	N/A	Incomplete	Complete	11 hrs	Incomplete
Jackie Knott	N/A	N/A	Incomplete	Complete	N/A	Incomplete	Complete	3 hrs	Incomplete
Jason Sessum	N/A	N/A	Complete	Complete	N/A	Incomplete	Complete	0 hrs	Incomplete
Suzanne Soto	N/A	N/A	Complete	Complete	N/A	Incomplete	Complete	8 hrs	Incomplete

116

(N) = New Trustee

School board members must complete training that is required by the State Board of Education (SBOE), and the board president must publicly announce whether each board member has met the SBOE training requirements. Board members must receive continuing education training in the areas reflected in this table, according to Tex. Educ. Code §11.159; 19 Tex. Admin. Code § 61.1, 61.3.

The annual announcement does not cover open government and cybersecurity training required for trustees under other law. Tex. Gov't Code §§ 551.005, 552.012, and 2054.5191. OMA and PIA training is required of all elected officials within 90 days of election or appointment. PIA training may be delegated by district policy. Cybersecurity training is required of all school board members annually.



This report is provided as a TASB member service. Official recordkeeping of Board Member continuing education credit is the responsibility of the district.



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

Board Meeting Date: Oct 18, 2022

Submitted Date: Oct 10, 2022

Agenda Business Items:

- Consent Agenda Item
- New Action

Information Only Items:

- Presentation
- Recognition
- Information

Name of Person Responsible: Carrie Garza

Department or Campus: Teaching & Learning

Topic: Curriculum Writing Update, 5 Year Plan, RTI

Background Information:

Attachments: Presentation

Superintendent's Resolutions: Reviewed



SISD

TEACHING & LEARNING

UPDATES

OCTOBER 18, 2022

HIGHLIGHTS

1.2 INCREASE FOCUS ON STUDENT LEARNING AND GROWTH THROUGH MULTIPLE MEASURES

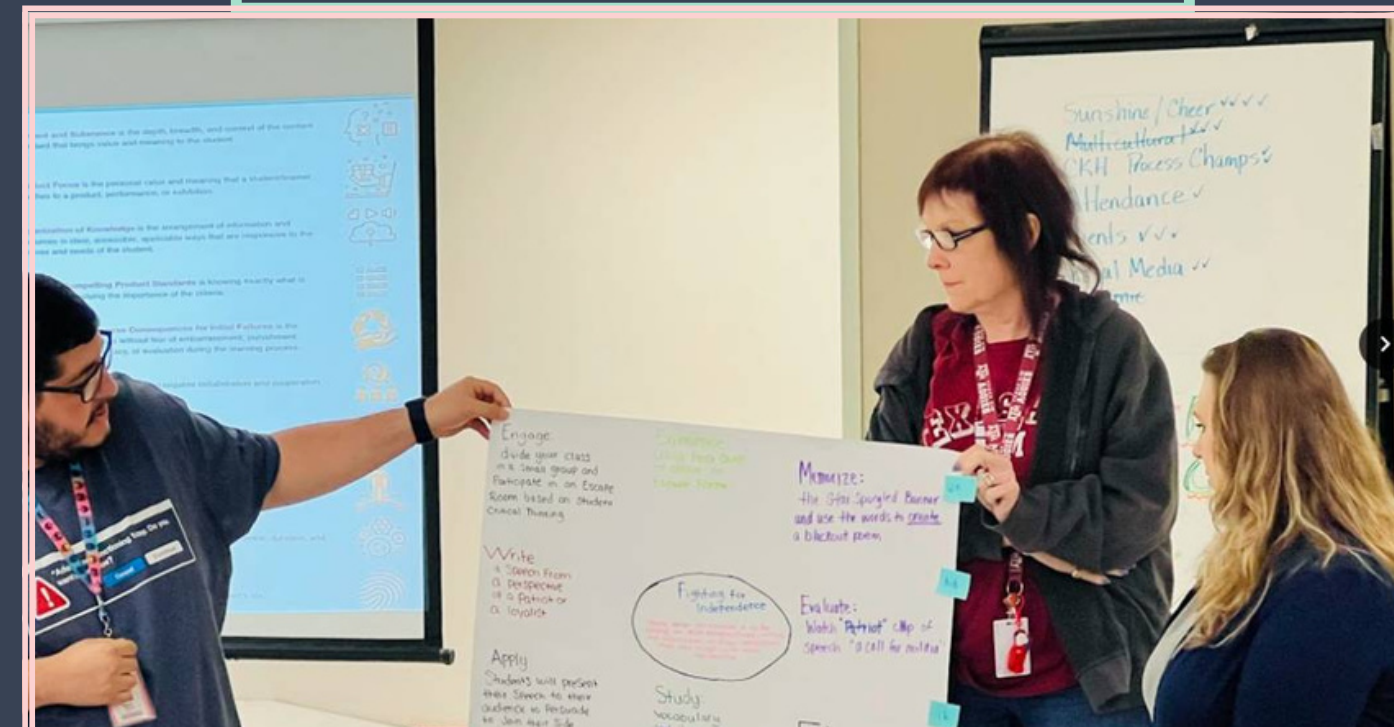
- ENHANCE THE HPLS
 - REVISE HPLS BASED ON TEACHER FEEDBACK & DATA
 - SISD CURRICULUM TIMELINE
 - ELEMENTARY DESIGN DAY
 - COLLABORATION USING THE PLC MODEL
- ADDITION OF EARLY LITERACY PHONICS PROGRAM
 - PARENT RESOURCE WEBSITE



HIGHLIGHTS

1.2 INCREASE FOCUS ON STUDENT LEARNING AND GROWTH THROUGH MULTIPLE MEASURES

- MULTIPLE MEASURES
 - DRA, CLI, MAP, MCLASS, CONSTRUCTED OPEN RESPONSES, & COMMON FORMATIVE ASSESSMENTS
- CREATE TEKS-ALIGNED STANDARDS BASED ASSESSMENTS
 - SBA BLUEPRINT
 - SBA PROTOCOLS
- STAAR REDESIGN PROFESSIONAL DEVELOPMENT



HIGHLIGHTS

1.2 INCREASE FOCUS ON STUDENT LEARNING AND GROWTH THROUGH MULTIPLE MEASURES

- PROVIDE CAMPUS SUPPORT
 - INSTRUCTIONAL CHECK-IN & FEEDBACK
- CREATE DISTRICT FRAMEWORKS AND PROCEDURES TO INCREASE CLARITY AND CONSISTENCY
- SCHLECHTY CENTER
 - COACHING TO INCREASE ENGAGEMENT
- ASSESSMENT FOCUS GROUP



CHALLENGES

- STAYING AHEAD OF TEACHERS SO THEY HAVE WHAT THEY NEED WHEN THEY NEED IT
- AMPLIFY - MATERIALS
- PRIORITIZING WORK ON THE HPLS
- PROVIDING CONSISTENT RESOURCES
- TRANSITIONING TO ASSESSING ONLINE

CULTIVATING EXCEPTIONAL PEOPLE



SELF MOTIVATED
CONFIDENT
ADAPTABLE LEARNER
A CRITICAL THINKER
A PRODUCTIVE CITIZEN



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

Board Meeting Date: October 18, 2022

Submitted Date: October 4, 2022

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: Dianna Archer

Department or Campus: Student Services

Topic: Bullying and Behavioral Threat Assessment Update

Background Information: Providing an update on what we are doing as a district for bullying and behavioral threat assessment.

Attachments: [Bullying and Behavioral Threat Assessment Update Presentation](#)

Superintendent's Resolutions: Reviewed

Bullying and Threat Assessment

Bullying - what are we doing?

- Bullying Committees on all campuses
- Process for reporting
- AP's trained to investigate
- Process for investigating
- Bullying checklist
- Student education
- Parent education
- Staff training (Eduhero)
- Anonymous reporting system
- Posters posted in schools
- Trusted adult training for all teachers

Number of Bullying Investigations

- **SISD - 6**
- **SHS - 2**
- **SJH - 1**
- **Peach Creek - 1**
- **Timber Lakes - 2**

Behavioral Threat Assessment

What are we doing?

- Behavioral Threat Assessment Manual created
- All campus and district level behavioral threat assessment teams have been trained (SISD process)
- Online training through the Texas School Safety Center (required)
- Grade level meetings at campuses
- Detailed process of how to run a threat assessment
- Determine if a threat is transient or substantive
- Crisis management training for counselors and AP's
- Safety plans created to support students as needed
- Process for reporting
- Trusted Adult training for all teachers

Number of Behavioral Threat Assessments

- **SISD - 21**
- **SHS - 1**
- **SJH - 1**
- **Greenleaf - 1**
- **Peach Creek - 6**
- **Piney Woods - 9**
- **Timber Lakes - 3**

Determined to be an imminent threat - 3



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

Board Meeting Date: October 18, 2022

Submitted Date: October 13, 2022

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: Glenn Barnes

Department or Campus: Assistant Superintendent, Leadership & Culture

Topic: Principal Support & Development

Background Information:

Attachments: Presentation

Superintendent's Resolutions: Reviewe



Principal Coaching

*Focused on Supporting the Growth of
Campus Leaders*

Supporting the Work

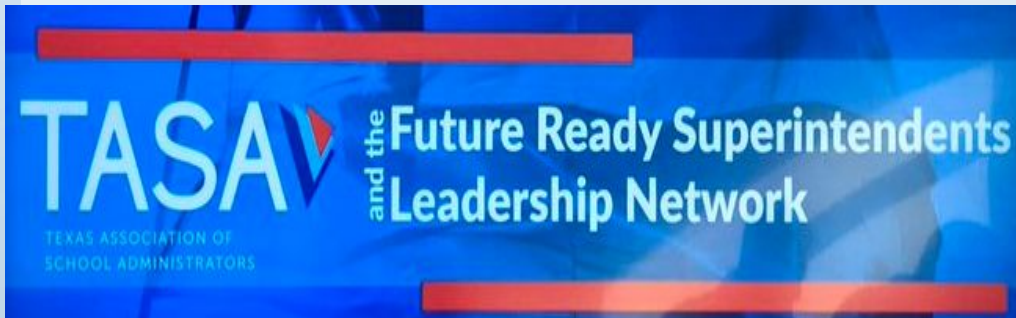


Principal Specific Professional Development



Sharpening Your
Edge to Turn
Potential into
Performance

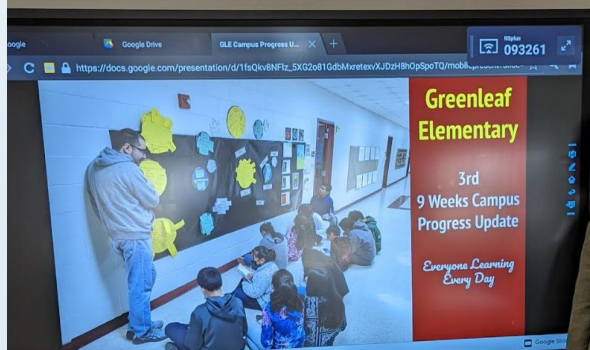
Kozhi Makai



Campus Progress Presentations

Student Learning and Progress

- Progress on Annual Campus Goals
- Academic Data
 - [Assessment Protocols](#)
- Initiatives and Monitoring
- Attendance Data
 - Initiatives and Monitoring
- Campus Discipline
 - Initiatives and Monitoring
- Pass/Fail Update
 - Initiatives and Monitoring
- [HB 4545](#)



SEL- STUDENTS

- Campus Wide
 - SEL Word of the Week
 - Display Board
 - Daily Announcements
 - Weekly Slide with Definition
 - Monthly Guidance Lessons
 - Leadworthy
 - Career
 - Wellness
 - Student of the Month
- Leadworthy Classes - required for all 7th Grade Students
 - Weekly assignment over the Word of the Week
 - Extension lessons in class



Goal Setting

Barnesville HS Scorecard for: <u>Attendance Improvement</u>					
Student Data Problem Statement	Metric Measured	Annual Goal	Leading Indicators (Weekly Actions)		Lagging Indicators (Nine Weeks Goal)
Low student attendance during second 9 weeks Marking Period	Average Daily Attendance	Increase ADA by 3 pts compared to LSY	<u>Weekly Actions:</u> Number of nonacademic calls made to absentee students/parents each week by assigned mentor teachers	<u>Metric Tracker:</u> <u>Calls Made</u> ?/100 <u>Call Goals</u> 100 per week	Student attendance rates
Teacher's Role	Teachers will call their mentor students when they are out for two consecutive days or missed more than two days in two weeks				
Staff's Role	Attendance will provide updated absentee list for staff weekly and names of students with consecutive absences				
Administrator's Role	Update attendance percentage on charts weekly, ensure list are getting to teachers, and verify calls are being made				

Indicator 2.3: Observations, Feedback, and Coaching – Conducts rigorous, calibrated, and supported observations

Ratings						Distinguished	Accomplished	Proficient	Developing	Needs Improvement
	Dis	Acc	Pro	Dev	NI	Leverages observations and feedback to build capacity with others as an established professional growth model	Systematically uses normed tools and processes with instructional leadership teams to analyze calibrated teacher observation data	Uses normed tools and processes to conduct frequent formal and informal observations, capture data trends, and track progress over time	Observes teachers primarily during scheduled observations and occasional walkthroughs	Comment Required
BOY						Maintains and models coaching and actionable feedback as primary means of interacting with staff	Establishes and makes available to staff clearly defined and reflective classroom routines and instructional strategies as exemplars for performance	Reviews observation data and student achievement to ensure alignment between the two	Feedback is sometimes provided	
MOY						Establishes a robust system of professional development that is personalized, data-driven based on student learning and observation and feedback data, and includes follow up to ensure implementation of practices covered in professional development	Conducts targeted observations based on analysis of formative student assessment data and follows up observations with coaching that leads to rapid improvement in teacher practice and student learning	Provides timely, clear, and actionable feedback and coaching to all teachers	Provides coaching primarily to new teachers and those in need of support	
EOY								Feedback and coaching includes clear models/exemplars, concise actions steps for improvement, and opportunities to practice with embedded coaching		

Domain 2: Examples of Artifacts and/or Evidence:

- Campus Improvement Plan
- Teacher Recruiting and Hiring Processes
- Teacher and Staff Onboarding Systems
- Teacher Placement Decisions Results
- Teacher Capacity-Building Strategies
- Professional Development Plans and Resources
- Teacher and Staff Retention Data
- Teacher Professional Growth Plans
- Coaching and Other Support **135**
- Teacher Goal Setting Data and

Campus visits (informal)





Glenn Barnes gbarnes@splendorisd.org
to Robert, Dawn, Jessica, Duana, Sheree, Heath

Sep 16, 2022, 9:39 AM

Good Morning
I hope everyone is enjoying their week the weather has been great. I wish we could get about 100 more days like this. lol Its going to be a full day from goal setting/accountability presentations, the stock show, vball game, and football. I'm going to be a tired camper this evening. Enjoy your weekend. Don't forget to relax, refresh, and recharge. If you have any questions or concerns, please feel free to reach out to me.

NEW INFO

Follow Up Meeting

- Mrs. Moore is going to set up a follow up meeting with me and you to review the Goals and Plans your campus has determined for the school year. These meetings will take place the week of September 26-30. We will utilize this meeting to also look how to mess your campus goals with your TTESS goals for the 22-23 SY. If you have any questions please don't hesitate to contact me.

Article of the Week

- The article this week is actually a video I'm creating a T-chart with your team and identify add [Acceleration: The Path to Closing the](#)

Principal Calendar

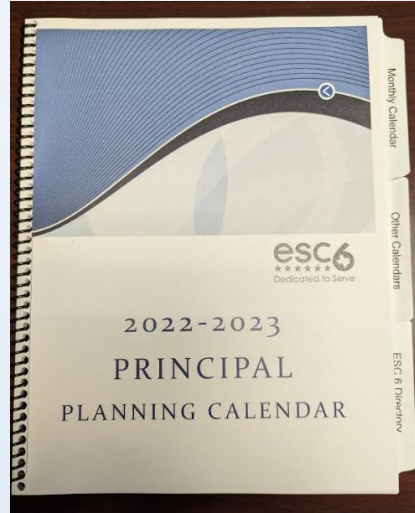
- Here is a short video on how to use the color [Google Calendar Time Insights](#) how to video

Principal Checklist

Weekly Items

- PLC/weekly data meetings weekly (60-90 minutes)
 - Review daily and weekly common assessment data
 - [Make sure input in data collection system is consistent](#)
 - Answer the questions in PLC:
 - [What do we want our students to learn?](#)
 - [How will we know when they have learned?](#)
 - [What will we do when they do not learn?](#)
 - [What will we do when they do learn?](#)
- Time to check lesson plan on Friday (60 minutes), lesson plans due Thursday by noon
 - [Check against lesson plan rubric](#)
 - [Guide to Reviewing Checklist](#)
 - [Personal feedback when standards are not met](#)
- Run attendance reports for teacher and students for Monday meetings
 - [Check against goal and share with leadership team](#)
- Run observation reports for Monday meetings
 - [Check against goal and share with leadership team](#)
- Include time for morning, afternoon, and lunch duty daily (APs daily and Principal when possible)
- Include time for classroom observations (5-15 minute) and teacher feedback meetings minimum of five a week

Communication



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

MISSION Cultivating Exceptional People

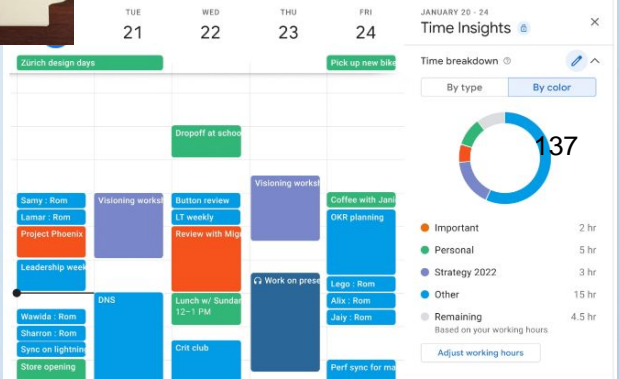
August 3, 2022

Good Things - Share your love language and the favorite example of someone utilizing it

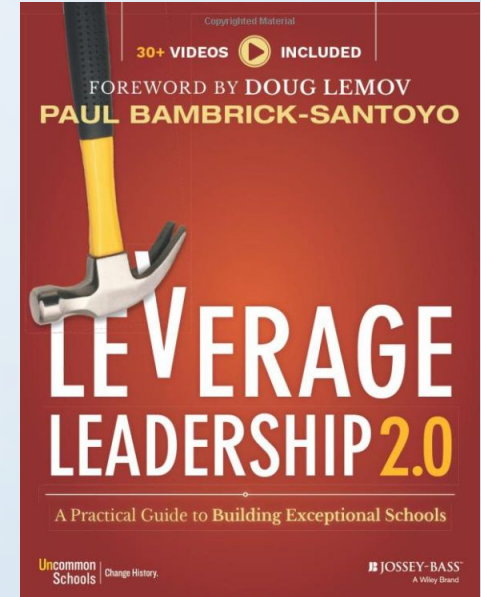
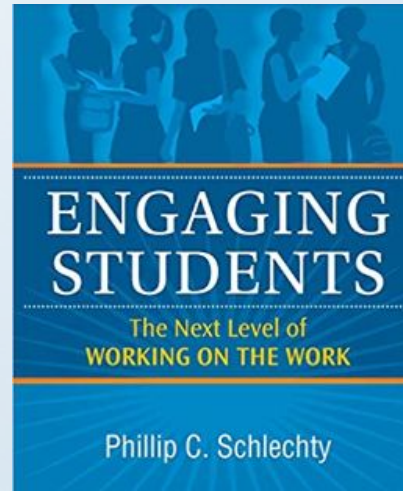
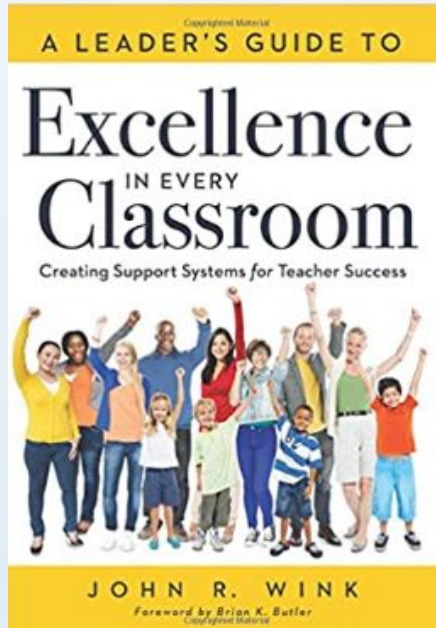
STRATEGIC DIRECTION 2.0 - Ensuring a safe physical, emotional, and social environment

Principal Meeting Agenda

- Principal Meeting Dates
- Campus Progress Presentation Dates
- Dress code for the first days of school should be our normal professional dress for teachers/staff
- Building Hours 6 am - 8 pm and by campus designated time on Saturdays
 - Put police numbers by alarm-If a teacher sets it off they should notify the police via the number posted.
- Amazon Wishlists and GoFundme
- Annual Enrollment forms
- [Visitor Plan](#)
 - Look at putting "no door dash/grub hub, ec" into our visitor policy.
 - Communications (Johnson)
 - Elem Principals -Meet the Teacher distribute calendar magnets and have visitors complete feedback form.
 - SJH-Pass out during early schedule pick up
 - Remind Accounts
 - Still waiting for Timber Lakes to be synced
 - Email (hopefully) to go out to employees tomorrow, followed by an



Book Study



SPLENDORA INDEPENDENT SCHOOL DISTRICT
SPECIAL BOARD/WORKSHOP MEETING MINUTES

September 6, 2022

5:30 PM

The Trustees of the Splendora Independent School District met at Splendora ISD Administration Boardroom located at 23419 FM 2090, Splendora, TX 77372, on Tuesday, September 6, 2022, for a workshop/special meeting. The meeting was recorded as required by law.

1. STRATEGIC DIRECTION - WHY WE EXIST

2. Meeting began at 5:36 **PM. ROLL CALL:** (1) Kim Klepcyk - Member, (2) Dan Muirhead – Assistant Secretary, (3) Barry Welch – Member, (4) Jason Sessum - Member, (5) Allen Wells - Vice President, (6) Jackie Knott - Secretary, (7) Suzanne Soto - President, and Dr. Jeff Burke – Superintendent

Presiding: Suzanne Soto Recording: Allen Wells Absent: 0
Jackie Knott arrived at 6:55 pm, Jason Sessum & Dan Muirhead arrived at 5:38, Barry Welch arrived at 6:10 pm

3. INVOCATION by Suzanne Soto

4. U.S. & STATE OF TEXAS PLEDGE OF ALLEGIANCES

5. GOOD THINGS

6. AUDIENCE - Participants must have signed up prior to the 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.

No one asked to address the Board.

7. WORKSHOP - Review Balanced Scorecard, District Goals with Greg Gibson

8. ACTION ITEM(S)

- ~~A. Discussion and Possible action to approve the Proposal for TEA Required Education Specifications and Additional Long Range Facility Planning Scope Services.~~

~~"I make a motion to approve the Stantec Proposal for TEA Required Education Specifications and Additional Long Range Facility Planning Scope Services as presented."~~

A motion was made _____ seconded by _____ to approve the _____
~~Stantec Proposal for TEA Required Education Specifications and Additional Long~~
~~Range Facility Planning Scope Services as presented. Voting For: _____ Against:~~
~~_____ Motion _____~~

The Board did not take action on this item.

9. CLOSED SESSION ITEM(S)

"The Board of Trustees will now go into a Closed session. This Closed Session will be held for purposes authorized by the Texas Open Meetings Act, Texas Government Code(s) Personnel - Section 551.074 and Real Estate - Section 551.072, concerning any and all purposes permitted by the Act. No voting will take place in the closed meeting. Any action the Board wishes to take as a part of discussions in closed session will take place after the board reconvenes in the open meeting. It is now 8:09 pm."

- A. Personnel - Section 551.074
- B. Real Estate - Section 551.072

BREAK AT 8:09 PM
CLOSED SESSION BEGAN AT 8:10 PM
RECONVENED FROM CLOSED SESSION AT 8:16 PM

10. POSSIBLE ACTION ARISING FROM CLOSED SESSION

11. **ADJOURNMENT at 8:17 pm**

Board President

Board Secretary

SPLENDORA INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES
REGULAR MEETING MINUTES
September 19, 2022
6:30 PM

The Trustees of the Splendor Independent School District met at Splendor ISD Administration Boardroom located at 23419 FM 2090, Splendor, TX 77372, on Monday, September 19, 2022, for a regular monthly meeting. It was the intent of the District to have, and the meeting did have, a quorum of the Board of Trustees physically present at 23419 FM 2090 Splendor, TX 77372, although one or more Trustees may have participated by video conference in compliance with the Texas Open Meetings Act. The meeting was recorded as required by law.

1. STRATEGIC DIRECTION - WHY WE EXIST
2. Meeting began at **6:30 PM. ROLL CALL:** (1) Kim Klepcyk - Member
(2) Dan Muirhead – Assistant Secretary, (3) Barry Welch – Member, (4) Jason Sessum - Member, (5) Allen Wells - Vice President, (6) Jackie Knott - Secretary, (7) Suzanne Soto - President, and Dr. Jeff Burke – Superintendent

Presiding: Suzanne Soto Recording: Dan Muirhead Absent: Jackie Knott

3. INVOCATION by Chief Weatherly
4. U.S. & STATE OF TEXAS PLEDGES
5. GOOD THINGS
6. CAMPUS SPOTLIGHT - Principal Duana Brashear highlighted several areas including WIN and the Band at Splendor Junior High.
7. DISTRICT RECOGNITION - A special recognition of former Board member, Adam Dietrich.
8. AUDIENCE - Participants must have signed up prior to the 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.

No one asked to address the Board.

9. SUPERINTENDENT'S REPORT

- A. Enrollment
- B. Month at a Glance
- C. Miscellaneous

10. PRESENTATION(S)

- A. 2022 Delinquent Tax Collections Report - Alan Bush and Jeff McRae from Linebarger will present the current Delinquent Tax Collection Report.

11. INFORMATION/DISCUSSION ITEMS

- A. Monthly Police Report - The Monthly Police report was in the Boardbook packet. Chief Weatherly was available for questions.

12. ADMINISTRATIVE PRESENTATION(S)

A. Teaching & Learning Presentations

- a. H.I.T. Program Update - After School Activities Coordinator Harrison Gillaspay gave an update on the afterschool tutorial H.I.T. program.
- b. Paper - First Month Update - Executive Director of Teaching & Learning Carrie Garza gave an update on the on-demand online tutorial Paper program.
- c. Needs Assessment for Multilingual Services - Director of Multilingual Programs Itzil Welch gave an update on the Multilingual department.

- B. New Teacher Report 2022-2023 - Executive Director of Human Resources Brian Kroeger gave an update on the new teachers for the 2022-2023 school year.

13. CONSENT AGENDA ITEMS

- A. Minutes
- B. Financials, Tax Report, Investment Report, and Accounts Payable
- C. Consider Unemployment Compensation Renewal 2022-2023
- D. Consider Approval of Donation for Girls Basketball from Principal Services
- E. Consider Approval of Donation from Thompson Horton
- F. Consider Approval of Donation from the Splendora Education Foundation

A motion was made by Jason Sessum seconded by Dan Muirhead to approve the August 1, 2022, special meeting workshop minutes, the August 15 regular meeting minutes, the financials, tax reports, investment, and collections reports, and accounts payable in the General Operating Account in the total amount of \$1,792,288.51, the Unemployment Compensation

Renewal for 2022-2023, the Donation for Girls Basketball from Principal Services, the Donation from Thompson Horton, the Donation from the Splendor Education Foundation as presented. Voting for: 6, Against: 0 Motion carried.

14. ACTION ITEMS

- A. Discussion and Possible Action to Declare Each Unopposed Candidate Elected to Office and Accept an Order Canceling the November 8, 2022 Board of Trustees Election

A motion was made Allen Wells seconded by Suzanne Soto to Declare Each Unopposed Candidate Elected to Office and Accept an Order Canceling the November 8, 2022 Board of Trustees Election. Voting For: 6 Against: 0 Motion carried.

- B. Discussion and Possible Action to approve the Proposal for TEA Required Education Specifications and Additional Long Range Facility Planning Scope Services.

A motion was made Allen Wells seconded by Suzanne Soto to approve the Stantec Proposal for TEA Required Education Specifications and Additional Long Range Facility Planning Scope Services as presented. Voting For: 6 Against: 0 Motion carried.

15. CLOSED SESSION

- A. Personnel - 551.074
- a. Resignation(s)
 - b. Consider Recommendation to void Probationary Contract and take related actions under Texas Education Code 21.0031.
 - c. Consultation with Attorney - Section 551.071
- B. Real Estate - Section 551.072
- C. Safety - Section 551.076

"The Board of Trustees will now go into a Closed session. This Closed Session will be held for purposes authorized by the Texas Open Meetings Act, Texas Government Code(s) Personnel - Section 551.074, Consultation with Attorney - Section 551.071, Real Estate - Section 551.072, Safety - Section 551.076 concerning any and all purposes permitted by the Act. No voting will take place in the closed meeting. Any action the Board wishes to take as a part of discussions in closed session will take place after the board reconvenes in the open meeting. It is now 8:29 pm."

BREAK AT 8:29 PM

CLOSED SESSION BEGAN AT 8:37 PM

RECONVENED FROM CLOSED SESSION AT 9:36 PM

16. POSSIBLE ACTION ARISING FROM CLOSED SESSION

- a. A motion was made by Suzanne Soto seconded by Allen Wells to void the probationary contract discussed in closed session pursuant to section 21.0031 of the Texas Education Code for failure to hold a valid certificate issued by the State Board for Educator Certification. Voting for: 6, Against 0 Motion carried.
- b. A motion was made by Suzanne Soto seconded by Jason Sessum to terminate the employee discussed in closed session pursuant to section 21.0031(b) of the Texas Education Code for failure to hold a valid certificate issued by the State Board for Educator Certification. Voting for: 6, Against 0 Motion carried.

17. POSSIBLE AGENDA ITEMS FOR NEXT REGULAR MEETING:

- A. Campus Spotlight - TLE
- B. Teaching & Learning Updates - Curriculum Writing Update, 5-Year Plan & RTI
- C. Monthly Police Report
- D. Public Hearing - FIRST
- E. Board CE Hours Report
- F. Legislative Update
- G. Class Size Waivers
- H. Balanced Scorecard

18. ADJOURN

ADJOURNMENT AT **9:42 pm.**

President

Secretary

Cnty Dist: 170-907

From To

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
101545	09-26-2022	TARKINGTON ISD	003087	VB 10/01 TOURN	169-36-6499.00-041-391000	DID NOT ATTEND	-600.00	N
101822	09-01-2022	PURDUE UNIVERSITY G	003182	OXNER	279-13-6221.00-999-399000	VOID AND REISSUE NEW AMT	-3,539.00	N
101839	09-01-2022	PURDUE UNIVERSITY G	003184	SARAH OXNER	279-13-6221.00-999-399000	TUITION S. OXNER	2,652.00	N
101840	09-01-2022	ROGER SLAID	230508	3 TUNINGS	199-11-6399.93-041-311000	CHOIR PIANO TUNING	420.00	N
101841	09-08-2022	ACME ARCHITECTURAL	230608	4040682	199-11-6399.93-041-311000	REKEY TEACHER RESTROOMS	164.69	N
			230195	4040962	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	162.41	N
			230195	4039006	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	415.32	N
						Totals for Check 101841	742.42	
101842	09-08-2022	ADVANCED GRAPHICS	230278	108950	199-11-6399.93-101-311000	LAMINATE FOR TEACHERS	719.37	N
101843	09-08-2022	AMAZON CAPITAL	230129	07/06-08/27	199-00-1312.00-000-300000	DISTRICT 2022/23	2,524.50	N
			230307	08/04-25	199-00-1312.00-000-300000	DISTRICT STOCK 2022-23	8,710.26	N
						Totals for Check 101843	11,234.76	
101844	09-08-2022	AMERICAN INDUSTRIAL	230143	35855	199-11-6269.61-001-322000	WELDING BOTTLE RENTAL	195.75	N
101845	09-08-2022	AMPLIFY EDUCATION,	230030	INV-140248	199-11-6397.00-999-330043	READING SOFTWARE	10,539.45	N
101846	09-08-2022	AMS OF HOUSTON, LLC	230131	1295088	199-51-6248.77-999-399000	HVAC REPAIR @ HS	3,273.33	N
101847	09-08-2022	HOUSTON PASADENA A	230065	H02554-IN	199-34-6311.00-999-399000	Fuel	25,018.65	N
101848	09-08-2022	ATSSB	230694	RYAN RAMSEY	199-13-6495.29-001-399000	BAND - R. RAMSEY	50.00	N
			230694	RYAN	199-13-6495.29-001-399000	BAND - R. MEADOWS	50.00	N
						Totals for Check 101848	100.00	
101849	09-08-2022	BALL HIGH CROSS COU	003198	09/09 CC ENTRY	169-36-6499.18-001-391000	VARSITY CC ENTRY 09/092022	120.00	N
101850	09-08-2022	BENCHMARK EDUCATIO	230538	882	282-11-6399.00-999-311043	BENCHMARK KITS/Quote 37719	10,410.00	N
101851	09-08-2022	BSN SPORTS, LLC	230515	917807526	169-36-6399.10-001-391000	HOODIES	188.00	N
			230370	917829446	199-36-6395.20-001-399000	CHEER JOGGERS	862.00	N
						Totals for Check 101851	1,050.00	
101852	09-08-2022	CAR STICKERS INC	230513	C633854	199-11-6399.00-001-311000	HANG TAG PARKING PASS	718.77	N
101853	09-08-2022	CASCO AUTO PARTS #2	230763	9151-267157	199-34-6319.00-999-399000	Parts	15.77	N
101854	09-08-2022	CEV MULTIMEDIA, LTD	230715	133498	244-11-6399.00-001-322000	ICEV MULTIMEDIA CURRICULUM	6,950.00	N
101855	09-08-2022	CINTAS CORPORATION	230066	4129798957	199-34-6299.00-999-399000	Dry Cleaning	75.27	N
			230310	4129798959	199-51-6249.00-999-399000	UNIFORM SERVICE	62.31	N
						Totals for Check 101855	137.58	
101856	09-08-2022	CLASSIC PROTECTION	230389	Q22092	199-51-6249.77-999-399000	FIRE ALARM REPAIR @ HS	500.00	N
101857	09-08-2022	COCA-COLA	230244	25965200847	168-61-6399.00-999-399000	SYRUP FOR CONCESSION	1,431.14	N
101858	09-08-2022	CONROE WELDING SUP	230241	R08222532	168-61-6399.00-999-399000	HELIUM FOR PARTIES	7.20	N
			230049	R08222533	199-34-6299.00-999-399000	Lease of Tank	7.20	N
			230197	R 08222531	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	17.70	N
						Totals for Check 101858	32.10	
101859	09-08-2022	DATA RECOGNITION CO	230651	162710	199-11-6399.00-999-325000	SCANNABLE SCORE SHEET	350.00	N

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
101860	09-08-2022	DEMCO	230411	7162514	199-12-6399.00-105-399000	Library supplies	132.38	N
101861	09-08-2022	DEPT. OF INFORMATION	230553	22071381N	199-51-6259.71-999-399000	DISTRICT PHONE SERVICE	403.92	N
101862	09-08-2022	EDUCATIONAL THERAP	230358	OTAUG22SISD	199-11-6299.00-999-323023	OT Services	2,167.50	N
			230358	COTAAUG22SIS	199-11-6299.00-999-323023	OT Services	1,425.00	N
Totals for Check 101862							3,592.50	
101863	09-08-2022	EDUCATIONAL TRAVEL	230738	149458	199-11-6299.29-001-311000	HS BAND CLINIC 8/16	450.00	N
101864	09-08-2022	EDUCATOR'S DEPOT	230306	14686	199-00-1312.00-000-200000	DIST STOCK OFC CHAIRS 22-23	2,545.10	N
101865	09-08-2022	EDUPHORIA	230701	INV6553	255-13-6299.00-999-324000	WEB TRAINING	500.00	N
101866	09-08-2022	EMERGENT TREE EDUC	230369	1838	199-11-6299.00-999-323023	Emergent Tree	5,002.00	N
101867	09-08-2022	EMPOWERING WRITERS	230604	142110	199-11-6397.00-104-330000	EMPOWERING WRITERS	930.00	N
101868	09-08-2022	EMR ELEVATOR, INC.	003191	SIN165194	199-51-6249.00-999-399000	ELEVATOR REPAIR	975.34	N
101869	09-08-2022	ERNEST NELSON AND M	003192	9/15	199-41-6211.00-750-399062	LEGAL SETTLEMENT	8,500.00	N
101870	09-08-2022	EXPRESS BOOKSELLER	230449	14951	199-00-1312.00-000-300000	BOOKS/RHEA/DISTRICT	1,040.44	N
101871	09-08-2022	FLATT STATIONERS,INC	230595	246966-00	199-00-1312.00-000-300000	US & TX CLASSRM FLAGS	369.60	N
101872	09-08-2022	FOLLETT CONTENT SOL	230476	1485944	199-11-6299.00-999-311053	DESTINY ADMINMENTS TO SERVI	1,234.05	N
101873	09-08-2022	GENERATION GENIUS, I	230623	GG133132	199-11-6397.00-104-330000	GENERATION GENIUS PROGRAM	1,795.00	N
101874	09-08-2022	GHFCA	003199	22-23	169-36-6495.00-001-391000	22-23 MEMBERSHIP	150.00	N
101875	09-08-2022	GOLD STAR FOODS, INC	003189	407002	240-35-6344.00-999-399000	FOOD DELIVERED	2,312.01	N
101876	09-08-2022	GOOD PROMOTIONS	230641	20193	169-36-6399.10-001-391000	EMBROIDERY	168.00	N
			230650	20296	169-36-6399.10-001-391000	SCREEN PRINTING	66.00	N
Totals for Check 101876							234.00	
101877	09-08-2022	GREATER EMC CHAMBE	003197	95512	199-41-6411.00-750-399000	GEMCC MONTHLY LUNCHEON	25.00	N
101878	09-08-2022	HAND2MIND, INC.	230602	INV000028738	199-11-6399.53-104-330000	PLACE VALUE DISKS	152.95	N
101879	09-08-2022	HARDIE'S FRUIT & VEGE	230690	05259731	240-35-6341.00-001-399000	OPEN PO FOR FOOD DELIVERY	919.91	N
			230690	05259731	240-35-6341.00-001-399021	OPEN PO FOR FOOD DELIVERY	136.27	N
			230690	05259732	240-35-6341.00-041-399000	OPEN PO FOR FOOD DELIVERY	612.65	N
			230690	05259732	240-35-6341.00-041-399021	OPEN PO FOR FOOD DELIVERY	165.53	N
			230690	05259729	240-35-6341.00-101-399000	OPEN PO FOR FOOD DELIVERY	505.31	N
			230690	05259729	240-35-6341.00-101-399021	OPEN PO FOR FOOD DELIVERY	211.55	N
			230690	05259728	240-35-6341.00-102-399000	OPEN PO FOR FOOD DELIVERY	529.06	N
			230690	05259728	240-35-6341.00-102-399021	OPEN PO FOR FOOD DELIVERY	304.24	N
			230690	05259730	240-35-6341.00-104-399000	OPEN PO FOR FOOD DELIVERY	336.79	N
			230690	05259730	240-35-6341.00-104-399021	OPEN PO FOR FOOD DELIVERY	77.37	N
			230690	05259733	240-35-6341.00-105-399000	OPEN PO FOR FOOD DELIVERY	898.37	N
			230690	05259733	240-35-6341.00-105-399021	OPEN PO FOR FOOD DELIVERY	232.24	N
Totals for Check 101879							4,929.29	
101880	09-08-2022	HIGH POINT	230243	191465	168-61-6399.00-999-399000	JANITORIAL SUPPLIES	848.94	N

Cnty Dist: 170-907

From To

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
101881	09-08-2022	HILLTOP SECURITIES IN	003201	R19165	199-41-6299.00-750-399000	ARBITRAGE CALCULATIONS	860.00	N
101882	09-08-2022	JASON'S DELI	230428	22080106905229	199-41-6497.00-702-399000	BOARD MEETING FOOD 8-1-22	163.48	N
101883	09-08-2022	JDP PALATINE	230205	78229	199-61-6299.00-999-399000	Criminal History for Volunteer	446.25	N
101884	09-08-2022	JOAN LISTER	003203	09012022	169-36-6294.00-001-391000	VOLLEYBALL OFFICIAL	130.00	N
101885	09-08-2022	JOE FLORES	003204	09012022	169-36-6294.00-001-391000	VOLLEYBALL OFFICIAL	130.00	N
101886	09-08-2022	JORDAN KOSKAMP	003202	09012022	169-36-6294.00-001-391000	VOLLEYBALL OFFICIAL	130.00	N
101887	09-08-2022	JW PEPPER & SON INC.	230174	364384910	199-11-6399.29-001-311000	Music for Band	70.00	N
			230174	364376099	199-11-6399.29-001-311000	Music for Band	147.99	N
			230174	364376446	199-11-6399.29-001-311000	Music for Band	75.00	N
Totals for Check 101887							292.99	
101888	09-08-2022	KURZ AND COMPANY	003187	211172420012	240-35-6341.00-001-399000	FOOD DELIVERED	205.51	N
			003187	211172420012	240-35-6341.00-001-399021	FOOD DELIVERED	1.49	N
			003186	211172420013	240-35-6341.00-041-399000	FOOD DELIVERED	128.98	N
			003186	211172420013	240-35-6341.00-041-399021	FOOD DELIVERED	4.79	N
			003186	211172420015	240-35-6341.00-101-399000	FOOD DELIVERED	118.15	N
			003186	211172420016	240-35-6341.00-102-399000	FOOD DELIVERED	135.49	N
			003186	211172420014	240-35-6341.00-105-399000	FOOD DELIVERED	139.37	N
			003186	211172420014	240-35-6341.00-105-399021	FOOD DELIVERED	41.52	N
Totals for Check 101888							775.30	
101889	09-08-2022	LABATT FOOD SERVICE	003190	08302684	240-35-6341.00-001-399000	FOOD DELIVERED	7,398.68	N
			003190	08302684	240-35-6341.00-001-399021	FOOD DELIVERED	797.60	N
			003190	08302682	240-35-6341.00-041-399000	FOOD DELIVERED	283.74	N
			003190	08302683	240-35-6341.00-041-399000	FOOD DELIVERED	1,594.44	N
			003190	08302683	240-35-6341.00-041-399021	FOOD DELIVERED	142.74	N
			003190	08302686	240-35-6341.00-101-399000	FOOD DELIVERED	2,436.08	N
			003190	08302685	240-35-6341.00-101-399000	FOOD DELIVERED	31.27	N
			003190	08302686	240-35-6341.00-101-399021	FOOD DELIVERED	1,167.81	N
			003190	08302687	240-35-6341.00-102-399000	FOOD DELIVERED	2,154.23	N
			003190	08302687	240-35-6341.00-102-399021	FOOD DELIVERED	1,066.89	N
			003190	08302681	240-35-6341.00-105-399000	FOOD DELIVERED	2,489.84	N
			003190	08302681	240-35-6341.00-105-399021	FOOD DELIVERED	1,623.03	N
			003190	08302684	240-35-6342.00-001-399000	FOOD DELIVERED	2,309.12	N
			003190	08302684	240-35-6342.00-001-399021	FOOD DELIVERED	134.28	N
			003190	08302683	240-35-6342.00-041-399000	FOOD DELIVERED	20.99	N
			003190	08302683	240-35-6342.00-041-399021	FOOD DELIVERED	10.49	N
			003190	08302686	240-35-6342.00-101-399000	FOOD DELIVERED	21.56	N
			003190	08302686	240-35-6342.00-101-399021	FOOD DELIVERED	21.55	N
			003190	08302681	240-35-6342.00-105-399000	FOOD DELIVERED	525.27	N
Totals for Check 101889							24,229.61	
101890	09-08-2022	LAKESHORE LEARNING	230147	294231080622	199-11-6396.00-101-311000	FURNITURE FOR GROWTH OF CL	1,424.05	N
			230621	404069082222	199-11-6399.00-102-323000	TASK BOXES FOR LIFESKILLS	75.98	N
Totals for Check 101890							1,500.03	

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
101891	09-08-2022	LEAD4WARD, LLC	230653	A22C17701380	282-13-6495.00-999-399000	TASA ACCOUNTABILITY CONNEC	2,500.00	N
101892	09-08-2022	LEARNING A-Z	230603	5763052	199-11-6397.00-104-330000	RAZ PLUS CONNECTED	2,736.00	N
101893	09-08-2022	LEARNING WITHOUT TE	230410	CI230410	410-11-6321.00-999-311000	Handwriting Instruction	26,706.52	N
101894	09-08-2022	LEGENDS OF LEARNING	230600	4059	199-11-6397.00-041-330000	SOFTWARE	2,200.00	N
101895	09-08-2022	LEHMAN'S PIPES AND S	230645	385519	199-11-6399.65-001-322000	CERTIFICATION PLATE	1,968.62	N
101896	09-08-2022	MAGNOLIA HS CROSS C	003205	09/10 JH XC	169-36-6499.00-041-391000	JH XC 09/10 ENTRY	150.00	N
101897	09-08-2022	MCCOY CORPORATION	230194	9827160	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	494.98	N
			230194	9827324	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	17.50	N
			230194	9827350	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	143.94	N
Totals for Check 101897							656.42	
101898	09-08-2022	MIMEO.COM,INC.	230287	1847107	282-11-6299.00-999-311200	Zearn Math	2,198.01	N
101899	09-08-2022	MOAK, CASEY & ASSOCI	230658	TAC 08-0500	199-13-6411.00-001-399000	SEIDEL - ASSESSMENT CONFER	200.00	N
			230744	08-9310	199-41-6299.00-701-399000	CONSORTIUM IMPROVEMENT DU	800.00	N
Totals for Check 101899							1,000.00	
101900	09-08-2022	MORRISON SUPPLY CO	230218	S113677394.002	199-51-6319.00-999-399000	PLUMBING SUPPLIES	2,030.79	N
101901	09-08-2022	MUSIC & ARTS	230273	INV032700289	199-11-6396.29-001-311000	CONDENSOR MICROPHONE/AUDI	505.61	N
101902	09-08-2022	N8RHYTHM	230737	AS OF 8/12/22	199-11-6299.29-001-311000	BAND - R. MEADOWS	900.00	N
101903	09-08-2022	NATIONAL STUDENT CL	230647	HS2210053	199-11-6399.93-001-311039	Student Tracker Subscription	595.00	N
101904	09-08-2022	NEW DAIRY OPCO, LLC	003188	500039227	240-35-6341.00-001-399000	FOOD DELIVERED	381.84	N
			003188	499761564	240-35-6341.00-001-399000	FOOD DELIVERED	79.55	N
			003188	500039227	240-35-6341.00-001-399021	FOOD DELIVERED	159.10	N
			003188	499481223	240-35-6341.00-001-399021	FOOD DELIVERED	50.28	N
			003188	499481224	240-35-6341.00-041-399000	FOOD DELIVERED	189.07	N
			003188	500039226	240-35-6341.00-041-399000	FOOD DELIVERED	159.10	N
			003188	499481224	240-35-6341.00-041-399021	FOOD DELIVERED	94.53	N
			003188	500039226	240-35-6341.00-041-399021	FOOD DELIVERED	79.55	N
			003188	499481226	240-35-6341.00-101-399000	FOOD DELIVERED	484.87	N
			003188	499481226	240-35-6341.00-101-399021	FOOD DELIVERED	397.75	N
			003188	499761566	240-35-6341.00-102-399000	FOOD DELIVERED	294.34	N
			003188	499481227	240-35-6341.00-102-399000	FOOD DELIVERED	603.29	N
			003188	499761566	240-35-6341.00-102-399021	FOOD DELIVERED	294.33	N
			003188	499481227	240-35-6341.00-102-399021	FOOD DELIVERED	413.66	N
			003188	499481225	240-35-6341.00-104-399000	FOOD DELIVERED	282.00	N
			003188	500039224	240-35-6341.00-104-399000	FOOD DELIVERED	190.92	N
			003188	499481225	240-35-6341.00-104-399021	FOOD DELIVERED	270.57	N
			003188	500039224	240-35-6341.00-104-399021	FOOD DELIVERED	190.92	N
			003188	500039222	240-35-6341.00-105-399000	FOOD DELIVERED	342.94	N
			003188	499481221	240-35-6341.00-105-399000	FOOD DELIVERED	342.94	N
			003188	499761561	240-35-6341.00-105-399000	FOOD DELIVERED	342.94	N
			003188	500039222	240-35-6341.00-105-399021	FOOD DELIVERED	171.48	N
			003188	499481221	240-35-6341.00-105-399021	FOOD DELIVERED	171.48	N

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			003188	499761561	240-35-6341.00-105-399021	FOOD DELIVERED	171.48	N
						Totals for Check 101904	6,158.93	
101905	09-08-2022	O'REILLY AUTOMOTIVE	230589	3052776	199-11-6399.64-001-322000	AUTO BODY SUPPLIES	376.18	N
			230260	AUGUST	199-34-6319.00-999-399000	Parts	690.22	N
						Totals for Check 101905	1,066.40	
101906	09-08-2022	PERRY WEATHER LLC	230246	4042	169-36-6299.00-001-391000	WEATHER WARNING SYSTEM	5,275.00	N
101907	09-08-2022	FOUR PZ PIZZA, INC.	230242	00036 08/26	168-61-6399.00-999-399000	PIZZAS FOR CONC/PARTIES	45.00	N
			230242	00077 08/27	168-61-6399.00-999-399000	PIZZAS FOR CONC/PARTIES	45.00	N
			230242	0000 08/27	168-61-6399.00-999-399000	PIZZAS FOR CONC/PARTIES	25.00	N
			230242	0037 08/26	168-61-6399.00-999-399000	PIZZAS FOR CONC/PARTIES	45.00	N
						Totals for Check 101907	160.00	
101908	09-08-2022	POSITIVE PROMOTIONS	230317	07000171	199-23-6399.00-105-399000	Principal	565.20	N
			230498	07003075	282-11-6399.00-999-311043	LANYARDS	2,759.63	N
						Totals for Check 101908	3,324.83	
101909	09-08-2022	POTETZ HOME CENTER	230200	6001276	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	52.43	N
			230200	6000356	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	50.49	N
						Totals for Check 101909	102.92	
101910	09-08-2022	QUAVERED, INC	230566	7/1/22-7/1/24	282-11-6397.50-999-311000	SUBSCRIPTION-TWO YEARS	16,800.00	N
101911	09-08-2022	REGION 4 ESC	230615	F97972	199-11-6399.59-104-311000	GATEWAY TO SCIENCE	229.50	N
101912	09-08-2022	RETHINK AUTISM, INC.	230365	SO4839	224-11-6398.00-999-323000	Vizzle License	12,700.00	N
101913	09-08-2022	ROGERS, MORRIS, & GR	230682	51699	199-41-6211.00-702-399000	BOARD LEGAL FEES	6,507.35	N
101914	09-08-2022	SFA CARRER SERVICES	230654	4563	199-41-6411.00-750-399041	SFA CAREER FAIR	150.00	N
101915	09-08-2022	SHOES FOR CREWS	230652	45033412	240-35-6395.00-999-399000	Shoes	2,058.48	N
101916	09-08-2022	SOLUTION TREE INC	230574	S264879	199-13-6411.00-102-311000	MATHEMATICS IN A PLC CONFER	679.00	N
			230525	S264621	282-13-6299.00-999-399043	T&L RTI TRAINING	5,200.00	N
			230525	S264622	282-13-6299.00-999-399043	T&L RTI TRAINING	10,400.00	N
						Totals for Check 101916	16,279.00	
101917	09-08-2022	SOUTHERN FLORAL	230552	206106	199-11-6399.68-001-322000	FLORAL DESIGN LAB SUPPLIES	66.22	N
			230552	206319	199-11-6399.68-001-322000	FLORAL DESIGN LAB SUPPLIES	197.31	N
						Totals for Check 101917	263.53	
101918	09-08-2022	SPECTRUM CORPORATI	230266	2022710-IN	199-51-6299.79-999-399091	ATHLETIC CONTRACTED SERVIC	472.75	N
			230266	2022709-IN	199-51-6299.79-999-399091	ATHLETIC CONTRACTED SERVIC	1,023.92	N
						Totals for Check 101918	1,496.67	
101919	09-08-2022	SUMMIT K12 HOLDINGS	230667	3250	263-11-6397.00-999-325000	RENEWAL C2L FOR SJH & SHS	4,492.50	N
101920	09-08-2022	SWICEGOOD MUSIC CO	230248	R215277	199-11-6249.29-001-311000	OPEN PO FOR BAND REPAIRS	165.00	N
			230248	R215321	199-11-6249.29-001-311000	OPEN PO FOR BAND REPAIRS	110.00	N
			230248	R215300	199-11-6249.29-001-311000	OPEN PO FOR BAND REPAIRS	360.00	N
			230248	R215279	199-11-6249.29-001-311000	OPEN PO FOR BAND REPAIRS	145.00	N
			230248	R215282	199-11-6249.29-001-311000	OPEN PO FOR BAND REPAIRS	155.00	N
			230248	R215276	199-11-6249.29-001-311000	OPEN PO FOR BAND REPAIRS	165.00	N
			230248	R215280	199-11-6249.29-001-311000	OPEN PO FOR BAND REPAIRS	235.00	N
			230248	R215349	199-11-6249.29-001-311000	OPEN PO FOR BAND REPAIRS	145.00	N

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			230248	R215281	199-11-6249.29-001-311000	OPEN PO FOR BAND REPAIRS	205.00	N
			230248	R215278	199-11-6249.29-001-311000	OPEN PO FOR BAND REPAIRS	75.00	N
			230248	R215299	199-11-6249.29-001-311000	OPEN PO FOR BAND REPAIRS	205.00	N
			230558	S434494	199-11-6396.29-001-311000	BAND -OPEN PO PERCUSSION E	652.48	N
			230249	S435317	199-11-6399.29-001-311000	OPEN PO FOR BAND SUPPLIES	794.80	N
			230249	S425870	199-11-6399.29-001-311000	OPEN PO FOR BAND SUPPLIES	874.60	N
						Totals for Check 101920	4,286.88	
101921	09-08-2022	TARKINGTON BOOSTER	003195	JH VB 10/01	169-36-6499.00-041-391000	JH VOLLEYBALL 10/01	400.00	N
101922	09-08-2022	TASA	230673	148354	199-21-6495.00-999-399040	MEMBERSHIP DUES	462.00	N
101923	09-08-2022	TASB	230705	632015	199-11-6299.00-999-323023	Subscription	750.00	N
			230628	634118	199-21-6411.00-999-399040	TASA/TASB CONVENTION 2022	425.00	N
			230628	634118	199-21-6411.00-999-399043	TASA/TASB CONVENTION 2022	425.00	N
			230628	634118	199-41-6411.00-701-399000	TASA/TASB CONVENTION 2022	850.00	N
			230628	634118	199-41-6419.00-702-399000	TASA/TASB CONVENTION 2022	2,125.00	N
						Totals for Check 101923	4,575.00	
101924	09-08-2022	TASBO	230758	382031	199-34-6411.00-999-399000	School Operations Conf 2022	335.00	N
			230059	39901-2022	199-34-6495.00-999-399000	Membership Dues	145.00	N
			003193	24887-2022	199-41-6495.00-750-399000	MEMBERSHIP DUES BOLSTER	145.00	N
						Totals for Check 101924	625.00	
101925	09-08-2022	TASCO AUTO COLOR C	230325	ACCT 22798	199-11-6399.64-001-322000	STUDENT PPE AND SUPPLIES	1,638.18	N
101926	09-08-2022	TASPA	230696	300007931	199-41-6495.00-750-399041	TASPA MEMBERSHIP RENEWAL	110.00	N
101927	09-08-2022	TASSP	003196	77714	199-13-6495.00-001-399000	MEMBERSHIP RENEWAL CRANN	270.00	N
101928	09-08-2022	TEJAS MATERIALS, INC.	230401	2204994-00	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	771.41	N
101929	09-08-2022	TEPSA	230702	SONYA	199-23-6495.00-104-399000	TEPSA MEMBERSHIP	700.00	N
			230702	HEATH LUCAS	199-23-6499.00-104-399000	TEPSA MEMBERSHIP	28.00	N
						Totals for Check 101929	728.00	
101930	09-08-2022	TEXAS ALTERNATOR ST	230666	5005078	199-34-6319.00-999-399000	PO Created by Req: 007094	981.60	N
101931	09-08-2022	TEXAS ASSOCIATION MI	230745	SPLENDORA	199-41-6495.00-701-399000	ANNUAL MEMBERSHIP	500.00	N
101932	09-08-2022	TEXAS DEPT OF PUBLIC	230117	CR242973	199-41-6499.00-750-399041	CRIMINAL HISTORIES	88.00	N
101933	09-08-2022	TEXAS OPERATIONS &	230132	116120	199-51-6259.74-999-399000	WWTP/WTP REPAIRS	6,379.36	N
101934	09-08-2022	TEXAS SCENIC	230659	ARI009069	199-36-6249.23-001-399000	THEATER - R. BUTLER	207.38	N
101935	09-08-2022	THE HONEYSUCKLE HO	230335	000258	199-11-6399.05-102-311000	SPIRIT SHIRT FOR STAFF	1,031.00	N
			230565	000258	199-11-6399.05-102-311000	SPIRIT SHIRT FOR NEW STAFF	52.00	N
						Totals for Check 101935	1,083.00	
101936	09-08-2022	THE SCHOLASTIC NETW	230301	2383	199-41-6299.00-750-399042	Visual Communication System	8,200.00	N
101937	09-08-2022	THOMAS BUS GULF	230067	SIP-02560986	199-34-6319.00-999-399000	Parts	217.02	N
			230067	SIP-02561155	199-34-6319.00-999-399000	Parts	1,399.88	N
			230067	SIP-02560997	199-34-6319.00-999-399000	Parts	3,429.04	N
						Totals for Check 101937	5,045.94	

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101938	09-08-2022	TNT PRINTING CO.	230661	67560	199-11-6399.00-104-311000	TEACHER JOURNALS	1,344.40	N
101939	09-08-2022	VARSITY SPIRIT FASHIO	230008	91900770	199-36-6395.20-041-399000	CHEERLEADING UNIFORMS	8,043.70	N
101940	09-08-2022	VERIZON	230399	9913702391	199-52-6399.00-999-399000	Yearly MDT Wireless Card	38.13	N
101941	09-08-2022	VOSS LIGHTING	230618	44143704-00	199-51-6319.00-999-399000	LIGHTING SUPPLIES -GLE & AG B	1,106.00	N
			230502	44143611-00	199-51-6319.00-999-399000	LIGHTING SUPPLIES	2,778.40	N
Totals for Check 101941							3,884.40	
101942	09-08-2022	CAPITAL ONE	230180	1643673686	199-00-1312.00-000-300000	DISTRICT STOCK 2022-23	1,432.92	N
			230492	1643673686	199-11-6399.00-999-321000	GT Materials	99.14	N
			230329	1643673686	199-11-6399.93-041-311000	POPS FOR STUDENTS	17.64	N
			230385	1643673686	199-13-6497.00-041-399000	4 DAYS OF INSERVICE SNACKS	285.28	N
			230208	1643673686	199-13-6497.00-999-399043	Summer Professional Learning	175.13	N
			230429	1643673686	199-13-6497.00-999-399043	PL DAYS SNACKS	162.72	N
			230408	1643673686	199-21-6299.00-999-399040	DISTRICT TRAINING	307.44	N
			230060	1643673686	199-34-6497.00-999-399000	Bus Driver Appreciation Breakf	170.85	N
			230060	1643673686	199-34-6497.00-999-399000	Bus Driver Appreciation Breakf	72.44	N
Totals for Check 101942							2,723.56	
101943	09-08-2022	WEAVER	003200	10718360	199-41-6212.00-750-399000	PREGRESS BILLING	22,000.00	N
101944	09-08-2022	WETZELS STATE INSPE	230064	C-1-2023	199-34-6249.00-999-399000	Vehicle Inspections	25.50	N
			230064	M-58-2023	199-34-6249.00-999-399000	Vehicle Inspections	25.50	N
Totals for Check 101944							51.00	
101945	09-08-2022	WAYNE ADAMSON	003194	09012022	169-36-6294.00-001-391000	VOLLEYBALL OFFICIAL	130.00	N
101946	09-08-2022	WORTH HYDROCHEM O	230188	121458	199-51-6248.77-999-399000	HVAC SERVICES	775.00	N
101947	09-08-2022	WRIGHT EXPRESS FINA	230068	83049764	199-34-6311.00-999-399000	Fuel	593.47	N
101948	09-08-2022	YELLOWSTONE LANDSC	230204	NH 420551	199-51-6299.79-999-399000	ANNUAL LANDSCAPING SERVICE	11,658.27	N
			230103	NH 420332	199-51-6299.79-999-399091	IRRIGATION REPAIRS	4,601.93	N
Totals for Check 101948							16,260.20	
101949	09-08-2022	YUMI ICE CREAM CO., IN	003185	23734672	240-35-6341.00-041-399000	FOOD DELIVERED	614.40	N
			003185	23734670	240-35-6341.00-101-399000	FOOD DELIVERED	434.64	N
			003185	23734671	240-35-6341.00-102-399000	FOOD DELIVERED	524.64	N
			003185	23734669	240-35-6341.00-105-399000	FOOD DELIVERED	501.60	N
Totals for Check 101949							2,075.28	
101950	09-15-2022	ACME ARCHITECTURAL	230195	4041448	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	37.89	N
101951	09-15-2022	AMAZON CAPITAL	230129	07/28-08/04	199-00-1312.00-000-300000	DISTRICT 2022/23	1,383.25	N
			230307	08/05-09/01	199-00-1312.00-000-300000	DISTRICT STOCK 2022-23	1,935.27	N
Totals for Check 101951							3,318.52	
101952	09-15-2022	AT&T	230263	4539022709	199-51-6259.71-999-399000	DISTRICT PHONE SERVICE	706.15	N
			230263	7804522701	199-51-6259.71-999-399000	DISTRICT PHONE SERVICE	513.09	N
Totals for Check 101952							1,219.24	
101953	09-15-2022	AT&T	230264	28168993920142	199-51-6259.71-999-399000	DISTRICT PHONE SERVICE	70.01	N
			230264	28168959656359	199-51-6259.71-999-399000	DISTRICT PHONE SERVICE	74.65	N
			230264	28139951804958	199-51-6259.71-999-399000	DISTRICT PHONE SERVICE	215.91	N
			230264	28168974305560	199-51-6259.71-999-399000	DISTRICT PHONE SERVICE	79.50	N

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			230264	28168936436818	199-51-6259.71-999-399000	DISTRICT PHONE SERVICE	42.73	N
			230264	28168993305872	199-51-6259.71-999-399000	DISTRICT PHONE SERVICE	500.31	N
			230264	28168971282960	199-51-6259.71-999-399000	DISTRICT PHONE SERVICE	49.37	N
			230264	28168963113892	199-51-6259.71-999-399000	DISTRICT PHONE SERVICE	79.50	N
			230264	28168951983892	199-51-6259.71-999-399000	DISTRICT PHONE SERVICE	79.50	N
			230264	28168936936080	199-51-6259.71-999-399000	DISTRICT PHONE SERVICE	49.37	N
			230264	28168920980227	199-51-6259.71-999-399000	DISTRICT PHONE SERVICE	126.85	N
			230264	28168905120518	199-51-6259.71-999-399000	DISTRICT PHONE SERVICE	48.03	N
			230264	28168932136818	199-51-6259.71-999-399000	DISTRICT PHONE SERVICE	42.80	N
			230264	28168979759266	199-51-6259.71-999-399000	DISTRICT PHONE SERVICE	119.25	N
						Totals for Check 101953	1,577.78	
101954	09-15-2022	BOOKSOURCE	003211	22108450	282-11-6399.00-999-311043	CLASSROOM LIBRARIES	27.93	N
101955	09-15-2022	BSN SPORTS, LLC	230663	917977514	169-36-6399.10-001-391000	HATS & BACKPACKS	908.00	N
			230665	917977465	169-36-6399.10-001-391000	FB POLOS	4,297.00	N
			230350	917917017	169-36-6399.11-001-391000	BBALL EQUIPMENT	1,042.50	N
			230478	918026484	169-36-6399.12-001-391000	BACKPACKS & SCOREBOOKS	642.50	N
			230314	917894749	169-36-6399.12-001-391000	GIRLS BBALL PRACTICE GEAR	817.50	N
			230446	917894745	169-36-6399.12-001-391000	WARM UP GEAR	1,273.75	N
			230366	917894720	169-36-6399.15-001-391000	JACKETS	284.58	N
			230435	918026493	169-36-6399.16-001-391000	BASEBALL EQUIPMENT	240.00	N
			230556	917941297	169-36-6399.30-001-391000	SOCCER WORKOUT CLOTHES	553.35	N
						Totals for Check 101955	10,059.18	
101956	09-15-2022	CALVIN AYERS	003233	09092022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	145.00	N
101957	09-15-2022	CASCO AUTO PARTS #2	230193	9151-267177	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	7.00	N
			230193	9151-267434	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	2.48	N
			230193	9151-267519	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	50.76	N
			230193	9151-267641	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	15.28	N
			230193	9151-267685	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	53.77	N
			230193	9151-267687	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	15.73	N
						Totals for Check 101957	145.02	
101958	09-15-2022	CDW GOVERNMENT	230669	CL88406	199-11-6398.93-001-322000	AUTOBODY CLASSROOM CHROM	900.00	N
			230669	CM03352	199-11-6398.93-001-322000	AUTOBODY CLASSROOM CHROM	10,170.00	N
			230759	CN63558	199-34-6398.00-999-399000	REPLACEMENT DESKTOPS	1,798.00	N
						Totals for Check 101958	12,868.00	
101959	09-15-2022	CENTERPOINT ENERGY	230222	2624185-1	199-51-6259.73-999-399000	DISTRICT GAS	41.73	N
101960	09-15-2022	CHICK FIL A MAGNOLIA	003246	22 1401	169-36-6412.00-001-391000	JH XC MEALS 9/10	101.97	N
101961	09-15-2022	CHONDRA BEATY	003212	09092022	169-36-6294.00-001-391000	VOLLEYBALL OFFICIAL	205.00	N
101962	09-15-2022	CHRISTOPHER WASHIN	003236	09092022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	145.00	N
101963	09-15-2022	CINTAS CORPORATION	230310	4130569698	199-51-6249.00-999-399000	UNIFORM SERVICE	73.46	N
101964	09-15-2022	CITY OF SPLENDORA	230225	08017201262000	199-51-6259.73-999-399000	DISTRICT GAS	7.50	N

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101965	09-15-2022	CITY OF SPLENDORA-W	230232	08016104451500	168-51-6259.70-999-399000	DISTRICT WATER	740.63	N
			230232	08016104451000	199-51-6259.70-999-399000	DISTRICT WATER	387.82	N
			230232	08016104451550	199-51-6259.70-999-399000	DISTRICT WATER	238.23	N
			230232	08016104452000	199-51-6259.70-999-399000	DISTRICT WATER	188.52	N
			230232	08016104460500	199-51-6259.70-999-399000	DISTRICT WATER	2,228.51	N
						Totals for Check 101965	3,783.71	
101966	09-15-2022	CONROE WELDING SUP	230241	PS497496	168-61-6399.00-999-399000	HELIUM FOR PARTIES	334.22	N
101967	09-15-2022	DARREL STOREY	003229	09092022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	75.00	N
101968	09-15-2022	DARRICK WHITE	003228	09092022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	145.00	N
101969	09-15-2022	DAVE ORTON	003227	09082022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	90.00	N
101970	09-15-2022	DAVID HONERKAMP	003226	09082022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	90.00	N
101971	09-15-2022	DAVID MENAUGH	003221	09122022	169-36-6294.00-001-391000	VOLLEYBALL OFFICIAL	130.00	N
101972	09-15-2022	DAYTON ATHLETICS	003248	JH XC 9/17	169-36-6499.00-041-391000	JH XC 9/17 ENTRY FEE	140.00	N
101973	09-15-2022	DEANA EUBANKS	003240	09022022	169-36-6411.00-001-391000	FB TRAVEL 09/02	36.00	N
101974	09-15-2022	DEBRA ABBOTT	003215	09062022	169-36-6294.00-001-391000	VOLLEYBALL OFFICIAL	205.00	N
101975	09-15-2022	DECKER EQUIPMENT	230733	493459A	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	201.09	N
101976	09-15-2022	DOUGLAS RICHARDS	003235	09092022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	145.00	N
101977	09-15-2022	EAST MONGOMERY CO.	230223	30550092003520	199-51-6259.70-999-399000	DISTRICT WATER	791.39	N
			230223	30550092003510	199-51-6259.70-999-399000	DISTRICT WATER	419.77	N
						Totals for Check 101977	1,211.16	
101978	09-15-2022	EASY STREET FLORIST	003241	100030192	199-41-6399.00-702-399000	FLOWERS	80.00	N
101979	09-15-2022	EDUCATION	230070	14263	199-31-6299.90-999-399000	TESTHOUND SUBSCRIPTION	4,822.40	N
101980	09-15-2022	ELLIOTT ELECTRIC SUP	230190	69-19720-03	199-51-6319.00-999-399000	ELECTRICAL SUPPLIES @ HS	1,268.53	N
101981	09-15-2022	EMC Towing EMC Car	230297	7085	199-34-6249.00-999-399000	Towing	275.00	N
101982	09-15-2022	GOOD PROMOTIONS	003244	22132	169-36-6399.10-001-391000	SCREEN PRINTING	132.00	N
101983	09-15-2022	GRAINGER	230134	9438988876	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	10.35	N
101984	09-15-2022	GREATER EMC CHAMBE	230749	95497	199-41-6411.00-701-399000	GEMCC MONTHLY LUNCHEON B	25.00	N
			230749	95348	199-41-6411.00-701-399000	BREAKFAST BURKE	15.00	N
			230749	95497	199-41-6419.00-702-399000	LUNCHEON KNOTT WELLS	50.00	N
						Totals for Check 101984	90.00	
101985	09-15-2022	HARDIE'S FRUIT & VEGE	230690	05267434	240-35-6341.00-001-399000	OPEN PO FOR FOOD DELIVERY	414.28	N
			230690	05267434	240-35-6341.00-001-399021	OPEN PO FOR FOOD DELIVERY	66.37	N
			230690	05267435	240-35-6341.00-041-399000	OPEN PO FOR FOOD DELIVERY	135.44	N
			230690	05267435	240-35-6341.00-041-399021	OPEN PO FOR FOOD DELIVERY	67.72	N
			230690	05267431	240-35-6341.00-101-399000	OPEN PO FOR FOOD DELIVERY	151.48	N
			230690	05267431	240-35-6341.00-101-399021	OPEN PO FOR FOOD DELIVERY	112.28	N
			230690	05267430	240-35-6341.00-102-399000	OPEN PO FOR FOOD DELIVERY	211.43	N
			230690	05267430	240-35-6341.00-102-399021	OPEN PO FOR FOOD DELIVERY	182.02	N
			230690	05267432	240-35-6341.00-104-399000	OPEN PO FOR FOOD DELIVERY	188.57	N

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			230690	05267432	240-35-6341.00-104-399021	OPEN PO FOR FOOD DELIVERY	89.99	N
			230690	05267436	240-35-6341.00-105-399000	OPEN PO FOR FOOD DELIVERY	241.65	N
			230690	05267436	240-35-6341.00-105-399021	OPEN PO FOR FOOD DELIVERY	98.78	N
Totals for Check 101985							1,960.01	
101986	09-15-2022	HUDL	003243	INV01376725	169-36-6299.00-001-391000	AD PACKAGE 22-23	9,400.00	N
101987	09-15-2022	IMAGINE LEARNING LLC	230780	864257	410-11-6299.00-999-311000	MYPATH NWEA MAP	37,526.66	N
101988	09-15-2022	JACOB BRINEGAR	003238	08312022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	90.00	N
101989	09-15-2022	JAMES LUCAS	003224	09012022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	90.00	N
101990	09-15-2022	JOAN LISTER	003214	09062022	169-36-6294.00-001-391000	VOLLEYBALL OFFICIAL	205.00	N
101991	09-15-2022	JOE W. FLY CO., INC.	230773	TYLINV000406	199-51-6248.77-999-399000	HVAC SUPPLIES	756.00	N
101992	09-15-2022	JOHNSON SUPPLY	230231	04268630	199-51-6248.77-999-399000	HVAC SUPPLIES	173.17	N
			230231	04268658	199-51-6248.77-999-399000	HVAC SUPPLIES	1,993.68	N
			230231	04268805	199-51-6248.77-999-399000	HVAC SUPPLIES	1,741.01	N
Totals for Check 101992							3,907.86	
101993	09-15-2022	JW PEPPER & SON INC.	230714	364497922	199-11-6399.22-001-311000	CHOIR - MUSIC	207.47	N
			230714	364504258	199-11-6399.22-001-311000	CHOIR - MUSIC	21.84	N
Totals for Check 101993							229.31	
101994	09-15-2022	KEVIN MERTENS	003242	09/24 COMP	199-36-6412.35-001-399000	ROTC COMPETITION TRAVEL ME	276.00	N
101995	09-15-2022	KURZ AND COMPANY	003208	211172490019	240-35-6341.00-001-399000	FOOD DELIVERED	232.51	N
			003208	211172490019	240-35-6341.00-001-399021	FOOD DELIVERED	4.79	N
			003208	211172490020	240-35-6341.00-041-399000	FOOD DELIVERED	60.44	N
			003208	211172490022	240-35-6341.00-101-399000	FOOD DELIVERED	83.97	N
			003208	211172490022	240-35-6341.00-101-399021	FOOD DELIVERED	40.71	N
			003208	211172490023	240-35-6341.00-102-399000	FOOD DELIVERED	98.38	N
			003208	211172490021	240-35-6341.00-104-399000	FOOD DELIVERED	112.78	N
			003208	211172490021	240-35-6341.00-104-399021	FOOD DELIVERED	14.37	N
Totals for Check 101995							647.95	
101996	09-15-2022	LABATT FOOD SERVICE	003206	09061479	240-35-6341.00-001-399000	FOOD DELIVERED	6,842.74	N
			003206	09061479	240-35-6341.00-001-399021	FOOD DELIVERED	275.38	N
			003206	09061478	240-35-6341.00-041-399000	FOOD DELIVERED	2,228.88	N
			003206	09061478	240-35-6341.00-041-399021	FOOD DELIVERED	167.80	N
			003206	09061480	240-35-6341.00-101-399000	FOOD DELIVERED	1,934.19	N
			003206	09061480	240-35-6341.00-101-399021	FOOD DELIVERED	1,023.93	N
			003206	09061481	240-35-6341.00-102-399000	FOOD DELIVERED	3,019.49	N
			003206	09061481	240-35-6341.00-102-399021	FOOD DELIVERED	1,338.81	N
			003206	09061477	240-35-6341.00-104-399000	FOOD DELIVERED	3,234.68	N
			003206	09061477	240-35-6341.00-104-399021	FOOD DELIVERED	1,043.64	N
			003206	09061476	240-35-6341.00-105-399000	FOOD DELIVERED	1,508.33	N
			003206	09061476	240-35-6341.00-105-399021	FOOD DELIVERED	1,154.36	N
			003206	09061482	240-35-6341.00-999-399000	FOOD DELIVERED	469.92	N
			003206	09061479	240-35-6342.00-001-399000	FOOD DELIVERED	714.90	N
			003206	09061479	240-35-6342.00-001-399021	FOOD DELIVERED	169.80	N

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			003206	09061478	240-35-6342.00-041-399000	FOOD DELIVERED	169.50	N
			003206	09061478	240-35-6342.00-041-399021	FOOD DELIVERED	84.75	N
			003206	09061480	240-35-6342.00-101-399000	FOOD DELIVERED	62.07	N
			003206	09061480	240-35-6342.00-101-399021	FOOD DELIVERED	62.07	N
			003206	09061477	240-35-6342.00-104-399000	FOOD DELIVERED	340.56	N
			003206	09061477	240-35-6342.00-104-399021	FOOD DELIVERED	340.56	N
			003206	09061476	240-35-6342.00-105-399000	FOOD DELIVERED	381.78	N
			003206	09061482	240-35-6342.00-999-399000	FOOD DELIVERED	624.96	N
					Totals for Check 101996		27,193.10	
101997	09-15-2022	LAKESHORE LEARNING	230396	322154080122	199-00-1312.00-000-200000	GLE/FURN/RECT TABLE 22-23	1,098.20	N
			230453	337777080322	199-00-1312.00-000-200000	DIST/PCE/FLEX FURN 22-23	2,595.40	N
			230269	296056072622	199-11-6399.55-105-330000	Instructional Reading	1,604.17	N
					Totals for Check 101997		5,297.77	
101998	09-15-2022	LCD CONCEPTS, INC	230497	22493	282-11-6398.00-999-311053	BALANCE BOX INSTALLATION	11,275.00	N
101999	09-15-2022	LIBERTY ISD ATHLETICS	003247	9/24 XC ENTRY	169-36-6499.00-041-391000	JH XC 9/24 ENTRY	150.00	N
102000	09-15-2022	LONE STAR A/C	003207	LS1900	240-35-6249.00-001-399000	WIF GASKET	515.00	N
			003207	LS1877	240-35-6249.00-001-399000	REFRIGERATION MAINT.	1,815.00	N
			003207	LS1878	240-35-6249.00-101-399000	REFRIGERATION MAINT.	2,640.00	N
			003207	LS1884	240-35-6249.00-102-399000	FREEZERS A&B REPAIRS	930.00	N
			003207	LS1879	240-35-6249.00-999-399000	WALK IN COOLER SUMMER MAIN	450.00	N
					Totals for Check 102000		6,350.00	
102001	09-15-2022	MADISONVILLE SOCCER	003250	SOCCER 1/5-	169-36-6499.30-001-391000	SOCCER 1/5-7/23 ENTRY FEE	425.00	N
102002	09-15-2022	MARSHA NULL	003219	09122022	169-36-6294.00-001-391000	VOLLEYBALL OFFICIAL	130.00	N
102003	09-15-2022	MASTERY EDUCATION	230680	10525936	199-11-6399.00-102-325000	RESOURCE FOR HB4545	233.27	N
			230680	10525936	199-11-6399.55-102-311000	RESOURCE FOR HB4545	1,943.90	N
					Totals for Check 102003		2,177.17	
102004	09-15-2022	MCCOY CORPORATION	230194	9828268	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	35.00	N
102005	09-15-2022	MICHAEL CARSON	003239	08312022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	90.00	N
102006	09-15-2022	MICHAEL ROBINSON	003232	09092022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	145.00	N
102007	09-15-2022	MICHAEL TWEEDEL	003234	09092022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	145.00	N
102008	09-15-2022	MITINET LIBRARY SERVI	230782	118468	199-12-6299.00-999-399000	RENEWAL BESTMARC LICENSE	990.00	N
102009	09-15-2022	NAVASOTA ISD	003249	09/14 XC ENTRY	169-36-6499.18-001-391000	XC 9/14 ENTRY	270.00	N
102010	09-15-2022	NEW DAIRY OPCO, LLC	003210	500777351	240-35-6341.00-001-399000	FOOD DELIVERED	238.65	N
			003210	500499723	240-35-6341.00-001-399000	FOOD DELIVERED	381.84	N
			003210	500777351	240-35-6341.00-001-399021	FOOD DELIVERED	190.92	N
			003210	500499723	240-35-6341.00-001-399021	FOOD DELIVERED	159.10	N
			003210	500777350	240-35-6341.00-041-399000	FOOD DELIVERED	169.71	N
			003210	500499722	240-35-6341.00-041-399000	FOOD DELIVERED	201.53	N
			003210	500777350	240-35-6341.00-041-399021	FOOD DELIVERED	84.85	N
			003210	500499722	240-35-6341.00-041-399021	FOOD DELIVERED	100.76	N
			003210	500777352	240-35-6341.00-101-399000	FOOD DELIVERED	127.28	N

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			003210	500499724	240-35-6341.00-101-399000	FOOD DELIVERED	270.47	N
			003210	500777352	240-35-6341.00-101-399021	FOOD DELIVERED	127.28	N
			003210	500499724	240-35-6341.00-101-399021	FOOD DELIVERED	270.47	N
			003210	500039229	240-35-6341.00-102-399000	FOOD DELIVERED	159.10	N
			003210	500777353	240-35-6341.00-102-399000	FOOD DELIVERED	143.19	N
			003210	500499725	240-35-6341.00-102-399000	FOOD DELIVERED	286.38	N
			003210	500039229	240-35-6341.00-102-399021	FOOD DELIVERED	159.10	N
			003210	500777353	240-35-6341.00-102-399021	FOOD DELIVERED	143.19	N
			003210	500499725	240-35-6341.00-102-399021	FOOD DELIVERED	286.38	N
			003210	500499721	240-35-6341.00-104-399000	FOOD DELIVERED	175.02	N
			003210	500499721	240-35-6341.00-104-399021	FOOD DELIVERED	175.00	N
			003210	500777348	240-35-6341.00-105-399000	FOOD DELIVERED	373.20	N
			003210	500499720	240-35-6341.00-105-399000	FOOD DELIVERED	373.20	N
			003210	500777348	240-35-6341.00-105-399021	FOOD DELIVERED	186.61	N
			003210	500499720	240-35-6341.00-105-399021	FOOD DELIVERED	186.61	N
						Totals for Check 102010	4,969.84	
102011	09-15-2022	PETER BARBUSIN	003223	09012022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	90.00	N
			003230	09092022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	75.00	N
						Totals for Check 102011	165.00	
102012	09-15-2022	PHILLIP HERRINGTON	003225	09012022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	90.00	N
102013	09-15-2022	FOUR PZ PIZZA, INC.	230242	00001 00002 9/3	168-61-6399.00-999-399000	PIZZAS FOR CONC/PARTIES	70.00	N
			230242	0027 00028 9/2	168-61-6399.00-999-399000	PIZZAS FOR CONC/PARTIES	60.00	N
						Totals for Check 102013	130.00	
102014	09-15-2022	PROFESSIONAL TURF P	230500	2026499-00	199-51-6299.79-999-399091	ATHLETIC FIELD SERVICES	2,062.72	N
102015	09-15-2022	PS LIGHTWAVE, INC.	230326	RC00086124	199-11-6299.00-999-311053	SISD ISP AND WAN	3,509.00	N
			230326	RC00086500	199-11-6299.00-999-311053	SISD ISP AND WAN	1,400.00	N
						Totals for Check 102015	4,909.00	
102016	09-15-2022	QUILL CORP.	230187	26305174	199-00-1312.00-000-300000	DISTRICT STOCK 2022-23	197.54	N
			230187	26307039	199-00-1312.00-000-300000	DISTRICT STOCK 2022-23	95.90	N
			230187	26921997	199-00-1312.00-000-300000	DISTRICT STOCK 2022-23	142.35	N
			230631	27215072	199-00-1312.00-000-300000	DISTRICT STOCK 2022-23	983.85	N
			230631	27222253	199-00-1312.00-000-300000	DISTRICT STOCK 2022-23	82.35	N
			230631	27212601	199-00-1312.00-000-300000	DISTRICT STOCK 2022-23	392.75	N
			230397	26889134	199-00-1312.00-000-300000	DISTRICT STOCK 2022-23	304.20	N
			230397	26694630	199-00-1312.00-000-300000	DISTRICT STOCK 2022-23	33.80	N
			230506	26917621	199-00-1312.00-000-300000	DISTRICT STOCK 2022-23	345.80	N
			230506	27030126	199-00-1312.00-000-300000	DISTRICT STOCK 2022-23	712.25	N
			230506	26922698	199-00-1312.00-000-300000	DISTRICT STOCK 2022-23	947.31	N
						Totals for Check 102016	4,238.10	
102017	09-15-2022	REGION 4 ESC	230238	16897054	199-21-6411.00-999-399043	STAAR REDESIGN SESSIONS	120.00	N
102018	09-15-2022	ALLIED WASTE SERVICE	230250	053006958490	199-51-6259.75-999-399000	DIST DUMPSTER 22-23	4,797.77	N

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102019	09-15-2022	RICHARD BRINEGAR, JR	003237	08312022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	90.00	N
102020	09-15-2022	RONALD BARRERA	003216	09062022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	180.00	N
102021	09-15-2022	SOLIEL FUENTES	003213	09092022	169-36-6294.00-001-391000	VOLLEYBALL OFFICIAL	205.00	N
102022	09-15-2022	SUNSET FIRE & SECURI	230491	019480	199-51-6249.77-999-399000	SECURITY MONITORING FEE	1,190.70	N
102023	09-15-2022	TASA	230804	148934	199-21-6495.00-999-399043	TASA MEMBERSHIP	327.00	N
			230789	148884	199-41-6495.00-750-399042	TASA Membership 2022-23	279.00	N
Totals for Check 102023							606.00	
102024	09-15-2022	TASB	230798	633295	199-41-6219.00-702-399000	MEMBERSHIP RENEWAL	2,450.00	N
102025	09-15-2022	TAUREN JEMISON	003218	09062022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	180.00	N
102026	09-15-2022	TAYLOR MCCHESENEY	003231	09092022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	145.00	N
102027	09-15-2022	TERRENCE MURRAY	003217	09062022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	180.00	N
102028	09-15-2022	TIFFANY BAILEY	003251	CN ACCT	240-00-5751.00-000-300000	CN ACCOUNT REFUND	17.10	N
102029	09-15-2022	TOTAL GRAPHIC	230040	184	199-34-6399.00-999-399000	Department Shirts	1,124.00	N
102030	09-15-2022	TUAN MAI	003222	09122022	169-36-6294.00-001-391000	VOLLEYBALL OFFICIAL	130.00	N
102031	09-15-2022	UNIVERSAL NATURAL G	230221	ACCT#400650	199-51-6259.73-999-399000	DISTRICT GAS	330.32	N
102032	09-15-2022	WENDY BOWERS	003245	CN ACCT	240-00-5751.00-000-300000	CN ACCOUNT REFUND	45.25	N
102033	09-15-2022	YARBARNETTE BROWN	003220	09122022	169-36-6294.00-001-391000	VOLLEYBALL OFFICIAL	130.00	N
102034	09-15-2022	YUMI ICE CREAM CO., IN	003209	21234179	240-35-6341.00-001-399000	FOOD DELIVERED	279.60	N
			003209	21234181	240-35-6341.00-041-399000	FOOD DELIVERED	449.76	N
			003209	21234182	240-35-6341.00-041-399000	FOOD DELIVERED	423.84	N
			003209	21234183	240-35-6341.00-102-399000	FOOD DELIVERED	417.60	N
			003209	21234180	240-35-6341.00-104-399000	FOOD DELIVERED	760.32	N
			003209	21234188	240-35-6341.00-105-399000	FOOD DELIVERED	434.88	N
Totals for Check 102034							2,766.00	
102035	09-22-2022	ACME ARCHITECTURAL	230195	4041970	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	93.53	N
102036	09-22-2022	ADA BARRON	003282	TEXTBOOK	429-13-6399.00-999-399038	TEXTBOOK REIMB	58.00	N
102037	09-22-2022	AMAZON CAPITAL	230307	07/28-09/09	199-00-1312.00-000-300000	DISTRICT STOCK 2022-23	3,448.57	N
102038	09-22-2022	ANDERSON SHIRO HS B	003277	09/21 XC ENTRY	169-36-6499.18-001-391000	XC ENTRY FEE 09/21	250.00	N
102039	09-22-2022	ANTHONY ZUCCARINI	003262	09162022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	125.00	N
102040	09-22-2022	HOUSTON PASADENA A	230065	H05333-IN	199-34-6311.00-999-399000	Fuel	25,412.68	N
102041	09-22-2022	ARC MECHANICAL LLC	003257	i8482	240-35-6249.00-001-399000	INSINKERATOR DISPOSAL	90.00	N
102042	09-22-2022	AU CONCEPTS & DESIG	230640	SO0068966	169-36-6399.10-001-391000	TA DECALS	132.50	N
102043	09-22-2022	BARNES & NOBLE EDUC	230742	7925	199-11-6321.00-001-311039	Advanced Academics-Book study	499.00	N
			230646	7924	199-11-6321.00-001-311039	AP Psychology textbooks-Jones	3,140.10	N
Totals for Check 102043							3,639.10	

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102044	09-22-2022	BILLY ROSS JR.	003274	09162022	169-36-6294.00-001-391000	VOLLEYBALL OFFICIAL	205.00	N
102045	09-22-2022	BSN SPORTS, LLC	230741	918066786	169-36-6399.09-001-391000	FB UNIFORMS	9,999.00	N
102046	09-22-2022	CALEB BONDS	003263	09162022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	125.00	N
102047	09-22-2022	CASCO AUTO PARTS #2	230193	9151-267753	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	156.59	N
102048	09-22-2022	CDW GOVERNMENT	230031	BF27143	282-11-6398.00-999-311053	REPLACEMENT FOR END OF LIFE	13,500.00	N
			230031	BF54806	282-11-6398.00-999-311053	REPLACEMENT FOR END OF LIFE	121,500.00	N
Totals for Check 102048							135,000.00	
102049	09-22-2022	CINTAS CORPORATION	230066	4131221634	199-34-6299.00-999-399000	Dry Cleaning	108.93	N
			230066	4130569671	199-34-6299.00-999-399000	Dry Cleaning	92.85	N
			230310	4131221587	199-51-6249.00-999-399000	UNIFORM SERVICE	73.46	N
			230311	5125145836	199-51-6319.00-999-399000	FIRST AID KIT SUPPLIES	25.52	N
Totals for Check 102049							300.76	
102050	09-22-2022	CITIBANK	230157		168-61-6499.00-999-399000	MONTHLY CHARGE FOR POS SY	184.00	N
			230526		199-11-6397.87-001-322000	TDLR STUDENT PERMIT	525.00	N
			230627		199-11-6399.93-041-311000	PLC Room Decorations	254.00	N
			003260		199-11-6499.99-999-311000	VOLLEYBALL REIMB CITIBANK	2,349.54	N
					199-13-6411.00-101-330000	DOUBLE CHARGED	-1,000.00	N
			230444		199-13-6497.00-041-399000	BREAKFAST FOR STAFF MEETIN	315.00	N
			230457		199-13-6497.00-101-399000	WORKING LUNCH	564.64	N
			230573		199-23-6399.00-041-399000	OFFICE DECORATIONS	188.81	N
					199-23-6411.00-041-399000	SALES TAX CREDIT	-41.25	N
			230674		199-31-6411.90-999-399000	37TH - TEXAS ASSESSMENT CON	1,600.00	N
			230765		199-31-6411.90-999-399000	Tx ASSESSMENT CONF HOTEL D	225.00	N
			230830		199-31-6411.90-999-399000	Tx ASSESSMENT CONF HOTEL D	450.00	N
			230045		199-34-6299.00-999-399000	Fingerprinting	98.50	N
			230550		199-36-6411.20-001-399000	CHEER SPONSOR CERTIFICATIO	160.00	N
			230550		199-36-6494.20-001-399000	CHEER SPONSOR CERTIFICATIO	6.00	N
			230593		199-41-6411.00-701-399000	TASA/TASB HOTEL SEPT 21, 2022	268.48	N
			230347		199-41-6411.00-701-399000	SOTY INTERVIEWHOTEL	239.34	N
			230468		199-41-6497.00-701-399000	CENTRAL OFFICE MEETING	43.89	N
			230719		199-41-6497.00-701-399000	LUNCH MEETING 8-29-22	35.60	N
			230213		199-41-6499.00-701-399000	ZOOM MONTHLY FEE	42.00	N
			230520		199-41-6499.00-750-399041	EMERGENCY CERTIFICATIONS	285.00	N
			230664		199-41-6499.00-750-399041	EMERGENCY CERTIFICATION	57.00	N
			230713		199-61-6299.00-999-399000	Online Photo Editing	39.99	N
			230700		255-13-6411.00-999-324000	Tx ASSESSMENT CONF HOTEL D	900.00	N
			230700		255-13-6411.00-999-324000	Tx ASSESSMENT CONF HOTEL D	225.00	N
Totals for Check 102050							8,015.54	
102051	09-22-2022	CLAIMS ADMINISTRATIV	003280	75369	199-34-6143.00-999-399099	CAS ANNUAL SERVICE FEE	600.00	N
102052	09-22-2022	COREY PAYNE	003266	09162022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	125.00	N
102053	09-22-2022	CURRICULUM ASSOCIA	230706	90202653	199-11-6399.00-102-311000	HB 4545/CLASSRM CURRICULUM	1,116.08	N
			230706	90202653	199-11-6399.53-102-311000	HB 4545/CLASSRM CURRICULUM	3,660.00	N
			230706	90202653	199-11-6399.53-102-330000	HB 4545/CLASSRM CURRICULUM	4,226.00	N

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			230706	90202653	199-11-6399.55-102-311000	HB 4545/CLASSRM CURRICULUM	4,511.00	N
			230706	90202653	199-11-6399.59-102-311000	HB 4545/CLASSRM CURRICULUM	1,554.00	N
Totals for Check 102053							15,067.08	
102054	09-22-2022	DAVID WHITE	003271	09162022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	125.00	N
102055	09-22-2022	DUSTY HART	003275	09/30-10/04	199-11-6411.61-001-322000	DALLAS STATE FAIR TRAVEL	156.00	N
102056	09-22-2022	EXAMITY INC	230835	SPLE822 V5	199-31-6339.39-001-399039	examity testing	50.00	N
102057	09-22-2022	FOLLETT CONTENT SOL	230417	527741F	199-12-6669.00-102-399000	books for circulation	658.40	N
			230419	527743F	199-12-6669.00-104-399000	books for circulation	481.45	N
			230412	527531F	199-12-6669.00-105-399000	books for circulation	621.58	N
Totals for Check 102057							1,761.43	
102058	09-22-2022	GEM ABE	003268	09162022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	65.00	N
102059	09-22-2022	GOSTRENGTHS, INC	230831	2139280	282-11-6397.50-999-311000	TWO YEAR SUBSCRIPTION	594.00	N
102060	09-22-2022	GRAINGER	230638	9431762047	199-51-6649.00-999-399078	EQUIPMENT <5000	444.64	N
102061	09-22-2022	HARDIE'S FRUIT & VEGE	230690	05275924	240-35-6341.00-001-399000	OPEN PO FOR FOOD DELIVERY	406.00	N
			230690	05275924	240-35-6341.00-001-399021	OPEN PO FOR FOOD DELIVERY	68.08	N
			230690	05275926	240-35-6341.00-041-399000	OPEN PO FOR FOOD DELIVERY	220.68	N
			230690	05275926	240-35-6341.00-041-399021	OPEN PO FOR FOOD DELIVERY	83.52	N
			230690	05275921	240-35-6341.00-101-399000	OPEN PO FOR FOOD DELIVERY	262.33	N
			230690	05275921	240-35-6341.00-101-399021	OPEN PO FOR FOOD DELIVERY	150.72	N
			230690	05275920	240-35-6341.00-102-399000	OPEN PO FOR FOOD DELIVERY	251.27	N
			230690	05275920	240-35-6341.00-102-399021	OPEN PO FOR FOOD DELIVERY	216.96	N
			230690	05275923	240-35-6341.00-104-399000	OPEN PO FOR FOOD DELIVERY	200.23	N
			230690	05275923	240-35-6341.00-104-399021	OPEN PO FOR FOOD DELIVERY	136.16	N
			230690	05275927	240-35-6341.00-105-399000	OPEN PO FOR FOOD DELIVERY	388.99	N
			230690	05275927	240-35-6341.00-105-399021	OPEN PO FOR FOOD DELIVERY	127.68	N
Totals for Check 102061							2,512.62	
102062	09-22-2022	HIGH POINT	230660	191803	199-51-6249.00-999-399078	CUSTODIAL MAINT & REPAIRS	35.29	N
			230082	191837	199-51-6399.00-999-399078	PUBLIC SUPPLIES	2,004.00	N
			230519	191837	199-51-6399.02-999-399078	DEPARTMENT SUPPLIES	3,799.90	N
Totals for Check 102062							5,839.19	
102063	09-22-2022	HOME DEPOT CREDIT S	230229	8012124	199-11-6399.61-001-322000	AG BARN SUPPLIES	190.72	N
			230588	1522158	199-11-6399.64-001-322000	AUTO BODY SUPPLIES	899.94	N
			230644	8024841	199-11-6399.65-001-322000	WELDING LAB SUPPLIES	589.33	N
			003261	2011747	199-11-6499.99-999-311000	HS STUCO REIMB HD	187.33	N
			230192	3534344	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	813.63	N
			230192	541085	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	190.70	N
			230192	3094204	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	1,466.91	N
			230192	511615	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	102.09	N
			230192	3032824	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	100.62	N
			230192	3754143	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	175.34	N
			230192	21415	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	280.88	N
				1191356	199-51-6319.00-999-399000	ITEMS RETURNED	-199.80	N
Totals for Check 102063							4,797.69	

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102064	09-22-2022	HUNTON SERVICES	230805	SVC193523	282-51-6248.77-999-399000	CHILLER 1 REPAIR @ HS	10,380.59	N
			230803	SVC195577	282-51-6248.77-999-399000	BAS TROUBLESHOOT	2,340.00	N
Totals for Check 102064							12,720.59	
102065	09-22-2022	HUNTSVILLE HORNET G	003278	11/02 GOLF	169-36-6499.25-001-391000	GOLF TOURN ENTRY 11/02	150.00	N
102066	09-22-2022	IRON MOUNTAIN INC	230754	GWDH910	199-51-6399.00-999-399025	DISTRICT SHRED 22-23	1,390.59	N
			230151	GWDH910	199-51-6399.00-999-399025	DISTRICT SHRED 22-23	233.64	N
			230810	GWDH910	240-35-6249.00-999-399000	SHRED 22-23	1,085.50	N
Totals for Check 102066							2,709.73	
102067	09-22-2022	JACE WHITE	003267	09162022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	65.00	N
102068	09-22-2022	RIGHT CALL REFEREE S	003265	09162022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	125.00	N
102069	09-22-2022	K12 INSIGHT LLC	230856	6451	287-61-6299.00-999-324000	Let's Talk Subscription	13,230.00	N
102070	09-22-2022	KENT BROUSSARD	003276	09/20-21	199-41-6411.00-750-399041	UT CAREER FAIR TRAVEL	48.00	N
102071	09-22-2022	KENTECH INC.	003255	30293	240-35-6249.00-999-399000	WAREHOUSE LOW COOLANT	487.95	N
102072	09-22-2022	KEVIN LYNCH	003284	09132022	199-41-6411.00-750-399000	TOUR OF SURROUNDING SCHOO	27.88	N
102073	09-22-2022	KURZ AND COMPANY	003252	211172560012	240-35-6341.00-001-399000	FOOD DELIVERED	294.21	N
			003252	211172560012	240-35-6341.00-001-399021	FOOD DELIVERED	4.79	N
			003252	211172560013	240-35-6341.00-041-399000	FOOD DELIVERED	72.11	N
			003252	211172560016	240-35-6341.00-101-399000	FOOD DELIVERED	117.23	N
			003252	211172560017	240-35-6341.00-102-399000	FOOD DELIVERED	170.14	N
			003252	211172560014	240-35-6341.00-104-399000	FOOD DELIVERED	136.73	N
			003252	211172560014	240-35-6341.00-104-399021	FOOD DELIVERED	14.37	N
			003252	211172560015	240-35-6341.00-105-399000	FOOD DELIVERED	149.75	N
			003252	211172560015	240-35-6341.00-105-399021	FOOD DELIVERED	31.14	N
Totals for Check 102073							990.47	
102074	09-22-2022	LIBERTY PAPER	230698	315182	199-00-1312.00-000-300000	DISTRICT STOCK 2022-23	37,674.00	N
102075	09-22-2022	LABATT FOOD SERVICE	003258	09132511	240-35-6341.00-001-399000	FOOD DELIVERED	7,146.91	N
			003258	09132510	240-35-6341.00-001-399000	FOOD DELIVERED	113.04	N
			003259	08028385	240-35-6341.00-001-399000	FOOD DELIVERED	9,974.44	N
			003258	09132511	240-35-6341.00-001-399021	FOOD DELIVERED	2,347.69	N
			003259	08028385	240-35-6341.00-001-399021	FOOD DELIVERED	1,323.40	N
			003258	09132509	240-35-6341.00-041-399000	FOOD DELIVERED	4,074.05	N
			003258	09132509	240-35-6341.00-041-399021	FOOD DELIVERED	2,177.12	N
			003258	09132513	240-35-6341.00-101-399000	FOOD DELIVERED	30.82	N
			003258	09132512	240-35-6341.00-101-399000	FOOD DELIVERED	1,570.02	N
			003258	09132513	240-35-6341.00-101-399021	FOOD DELIVERED	30.82	N
			003258	09132512	240-35-6341.00-101-399021	FOOD DELIVERED	1,588.83	N
			003258	09132514	240-35-6341.00-102-399000	FOOD DELIVERED	3,375.30	N
			003258	09132514	240-35-6341.00-102-399021	FOOD DELIVERED	1,686.29	N
			003258	09132506	240-35-6341.00-104-399000	FOOD DELIVERED	2,348.61	N
			003258	09132508	240-35-6341.00-104-399000	FOOD DELIVERED	27.40	N
			003258	09132507	240-35-6341.00-104-399000	FOOD DELIVERED	140.60	N
			003258	09132506	240-35-6341.00-104-399021	FOOD DELIVERED	1,210.44	N

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			003258	09132505	240-35-6341.00-105-399000	FOOD DELIVERED	1,814.73	N
			003258	09132505	240-35-6341.00-105-399021	FOOD DELIVERED	1,306.83	N
			003258	09132516	240-35-6341.00-999-399000	FOOD DELIVERED	608.12	N
			003258	09132515	240-35-6341.00-999-399000	FOOD DELIVERED	5,575.90	N
			003258	09132511	240-35-6342.00-001-399000	FOOD DELIVERED	353.43	N
			003259	08028385	240-35-6342.00-001-399000	FOOD DELIVERED	25.56	N
			003258	09132511	240-35-6342.00-001-399021	FOOD DELIVERED	352.00	N
			003258	09132509	240-35-6342.00-041-399000	FOOD DELIVERED	276.15	N
			003258	09132509	240-35-6342.00-041-399021	FOOD DELIVERED	138.07	N
			003258	09132512	240-35-6342.00-101-399000	FOOD DELIVERED	142.22	N
			003258	09132512	240-35-6342.00-101-399021	FOOD DELIVERED	142.21	N
			003259	08028396	240-35-6342.00-101-399021	FOOD DELIVERED	93.04	N
			003258	09132514	240-35-6342.00-102-399000	FOOD DELIVERED	351.90	N
			003259	08028396	240-35-6342.00-102-399000	FOOD DELIVERED	93.28	N
			003258	09132506	240-35-6342.00-104-399000	FOOD DELIVERED	104.96	N
			003258	09132507	240-35-6342.00-104-399000	FOOD DELIVERED	159.36	N
			003258	09132506	240-35-6342.00-104-399021	FOOD DELIVERED	104.96	N
			003258	09132507	240-35-6342.00-104-399021	FOOD DELIVERED	100.00	N
			003258	09132505	240-35-6342.00-105-399000	FOOD DELIVERED	889.44	N
			003258	09132505	240-35-6342.00-105-399021	FOOD DELIVERED	151.84	N
Totals for Check 102075							51,949.78	
102076	09-22-2022	LIDIA GOMEZ	230843	0068164	199-11-6399.35-001-311000	UNIFORM ALTERATIONS	135.00	N
102077	09-22-2022	MANEUVERING THE MID	230762	3098	199-11-6399.00-101-311000	6TH GRADE TEKS	438.00	N
102078	09-22-2022	MARK'S PLUMBING PAR	230199	INV002040289	199-51-6319.00-999-399000	MAINTENANCE PLUMBING SUPPL	679.00	N
102079	09-22-2022	MICHAEL ALSOBROOKS	003272	09162022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	125.00	N
102080	09-22-2022	MOAK, CASEY & ASSOCI	230774	TAC 09-0758	199-13-6411.00-041-399000	CONFERENCE	200.00	N
102081	09-22-2022	NEW CANEY HIGH	003279	XC 09/28 ENRTY	169-36-6499.19-001-391000	XC ENTRY FEES 9/28	240.00	N
102082	09-22-2022	NEW DAIRY OPCO, LLC	003256	500962611	240-35-6341.00-001-399000	FOOD DELIVERED	206.83	N
			003256	501242143	240-35-6341.00-001-399000	FOOD DELIVERED	286.38	N
			003256	501520370	240-35-6341.00-001-399000	FOOD DELIVERED	190.92	N
			003256	500962611	240-35-6341.00-001-399021	FOOD DELIVERED	190.92	N
			003256	501242143	240-35-6341.00-001-399021	FOOD DELIVERED	127.28	N
			003256	501520370	240-35-6341.00-001-399021	FOOD DELIVERED	127.28	N
			003256	500962610	240-35-6341.00-041-399000	FOOD DELIVERED	275.77	N
			003256	501242142	240-35-6341.00-041-399000	FOOD DELIVERED	275.77	N
			003256	501520369	240-35-6341.00-041-399000	FOOD DELIVERED	212.14	N
			003256	500962610	240-35-6341.00-041-399021	FOOD DELIVERED	137.89	N
			003256	501242142	240-35-6341.00-041-399021	FOOD DELIVERED	137.89	N
			003256	501520369	240-35-6341.00-041-399021	FOOD DELIVERED	106.06	N
			003256	500962612	240-35-6341.00-101-399000	FOOD DELIVERED	270.47	N
			003256	501520371	240-35-6341.00-101-399000	FOOD DELIVERED	159.11	N
			003256	500962612	240-35-6341.00-101-399021	FOOD DELIVERED	270.47	N
			003256	501520371	240-35-6341.00-101-399021	FOOD DELIVERED	159.09	N

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			003256	500962613	240-35-6341.00-102-399000	FOOD DELIVERED	278.43	N
			003256	501520372	240-35-6341.00-102-399000	FOOD DELIVERED	206.83	N
			003256	501242146	240-35-6341.00-102-399000	FOOD DELIVERED	190.92	N
			003256	500962613	240-35-6341.00-102-399021	FOOD DELIVERED	278.42	N
			003256	501520372	240-35-6341.00-102-399021	FOOD DELIVERED	206.83	N
			003256	501242146	240-35-6341.00-102-399021	FOOD DELIVERED	190.92	N
			003256	500962609	240-35-6341.00-104-399000	FOOD DELIVERED	167.06	N
			003256	501242141	240-35-6341.00-104-399000	FOOD DELIVERED	222.74	N
			003256	500962609	240-35-6341.00-104-399021	FOOD DELIVERED	167.05	N
			003256	501242141	240-35-6341.00-104-399021	FOOD DELIVERED	222.74	N
			003256	501242140	240-35-6341.00-105-399000	FOOD DELIVERED	373.20	N
			003256	500962608	240-35-6341.00-105-399000	FOOD DELIVERED	373.20	N
			003256	501242140	240-35-6341.00-105-399021	FOOD DELIVERED	186.61	N
			003256	500962608	240-35-6341.00-105-399021	FOOD DELIVERED	186.61	N
						Totals for Check 102082	6,385.83	
102083	09-22-2022	FOUR PZ PIZZA, INC.	230242	0001 00002 9/10	168-61-6399.00-999-399000	PIZZAS FOR CONC/PARTIES	178.00	N
			230790	00018 9/6	199-41-6497.00-702-399000	BOARD MEETING FOOD 9-6-22	118.69	N
						Totals for Check 102083	296.69	
102084	09-22-2022	PROGRESS LEARNING,	230601	CI-005116	199-11-6397.00-101-311000	MATH/READING SUPPORT	4,750.00	N
102085	09-22-2022	PS LIGHTWAVE, INC.	230326	RC00083621	199-11-6299.00-999-311053	SISD ISP AND WAN	3,509.00	N
			230326	RC00084898	199-11-6299.00-999-311053	SISD ISP AND WAN	1,400.00	N
						Totals for Check 102085	4,909.00	
102086	09-22-2022	QUILL CORP.	230767	27518994	199-00-1312.00-000-300000	DISTRICT STOCK 2022-23	457.90	N
			230655	27313777	199-00-1312.00-000-300000	DISTRICT STOCK 2022-23	287.98	N
			230655	27409014	199-00-1312.00-000-300000	DISTRICT STOCK 2022-23	488.90	N
			230655	27312192	199-00-1312.00-000-300000	DISTRICT STOCK 2022-23	137.04	N
			230633	27429921	199-00-1312.00-000-300000	DISTRICT STOCK 2022-23	909.00	N
			230522	26991600	199-00-1312.00-000-300000	DISTRICT STOCK 2022-23	17.89	N
			230522	27245883	199-00-1312.00-000-300000	DISTRICT STOCK 2022-23	214.56	N
						Totals for Check 102086	2,513.27	
102087	09-22-2022	REGION 4 ESC	230865	9211004698	199-41-6299.00-750-399041	HRSA MEMBERSHIP	1,575.00	N
102088	09-22-2022	REGION ONE EDUCATIO	230440	2950000213	199-23-6411.00-041-399000	AEL TRAINING FOR 2 APs	475.00	N
102089	09-22-2022	RESPONSIVE LEARNING	230736	14669-1	199-13-6299.00-001-399000	T-TESS TEACHER TRAINING	340.00	N
			230736	14669-1	199-13-6299.00-041-399000	T-TESS TEACHER TRAINING	455.00	N
			230736	14669-1	199-13-6299.00-101-399000	T-TESS TEACHER TRAINING	780.00	N
			230736	14669-1	199-13-6299.00-102-399000	T-TESS TEACHER TRAINING	895.00	N
			230736	14669-1	199-13-6299.00-104-399000	T-TESS TEACHER TRAINING	455.00	N
			230736	14669-1	199-13-6299.00-105-399000	T-TESS TEACHER TRAINING	650.00	N
						Totals for Check 102089	3,575.00	
102090	09-22-2022	RICHARD HERNANDEZ	003270	09162022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	75.00	N
102091	09-22-2022	RONARRO LEMINGO CL	003269	09162022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	75.00	N

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102092	09-22-2022	SCHOOL LIFE	230806	INV200060278	199-11-6399.98-102-311000	ATTENDANCE INCENTIVES	803.59	N
			230823	INV 200060310	199-31-6399.00-102-399000	RED RIBBON WEEK SUPPLIES	213.45	N
						Totals for Check 102092	1,017.04	
102093	09-22-2022	SEMICO BROWN JR.	003264	09162022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	125.00	N
102094	09-22-2022	SWICEGOOD MUSIC CO	230693	S447127	199-11-6396.29-001-311000	BAND SUPPLIES	595.00	N
			230693	S447028	199-11-6396.29-001-311000	BAND SUPPLIES	576.00	N
						Totals for Check 102094	1,171.00	
102095	09-22-2022	SYMMETRY ENERGY SO	230233	15076964	199-51-6259.73-999-399000	DISTRICT GAS	6,278.05	N
102096	09-22-2022	TASBO	230802	384103	199-51-6411.00-999-399025	PUR ACADEMY 2022	335.00	N
			230802	384102	199-51-6411.00-999-399025	PURCHASING FUNDAMENTALS 2	235.00	N
			230799	384104	199-51-6411.00-999-399025	PUR ACADEMY 2022	335.00	N
						Totals for Check 102096	905.00	
102097	09-22-2022	TASPA	230883	200013894	199-41-6411.00-750-399041	TASPA WINTER CONFERENCE	275.00	N
102098	09-22-2022	TEXAS ALTERNATOR ST	230666	5005210	199-34-6319.00-999-399000	PO Created by Req: 007094	981.60	N
102099	09-22-2022	TEXAS COUNSELING AS	230852	TAMAYO	199-31-6495.00-001-399000	MEMBERSHIP TAMAYO	180.00	N
			230852	BARNES	199-31-6495.00-001-399000	MEMBERSHIP - BARNES	180.00	N
			230852	LOUGEE	199-31-6495.00-001-399000	MEMBERSHIP - LOUGEE	180.00	N
			230852	BOLES	199-31-6495.00-001-399000	MEMBERSHIP - BOLES	180.00	N
			003281	MONA GETZ	199-31-6495.00-102-399000	MEMBERSHIP GETZ	160.00	N
						Totals for Check 102099	880.00	
102100	09-22-2022	THOMAS BUS GULF	230067	SIP-02561739	199-34-6319.00-999-399000	Parts	80.40	N
102101	09-22-2022	TRANSFINDER	230041	47079	199-34-6397.00-999-399000	Routing Software Renewal	2,400.00	N
102102	09-22-2022	TUAN MAI	003273	09162022	169-36-6294.00-001-391000	VOLLEYBALL OFFICIAL	205.00	N
102103	09-22-2022	TCASE	230841	300012567	199-13-6495.00-001-399000	A. CRANNEY DUES	125.00	N
102104	09-22-2022	UIL REGION 9 MUSIC	230840	10/18 EVENT	199-36-6499.29-001-399000	BAND - R. MEADOWS	500.00	N
102105	09-22-2022	UNIVERSITY OF TX RIO	003283	NS0008220-INV	199-41-6411.00-750-399041	CAREER FAIR RIO GRANDE 11/10	350.00	N
102106	09-22-2022	VOSS LIGHTING	230502	44143611-01	199-51-6319.00-999-399000	LIGHTING SUPPLIES	310.00	N
102107	09-22-2022	YUMI ICE CREAM CO., IN	003253	23035705	240-35-6341.00-101-399000	FOOD DELIVERED	352.32	N
			003253	23035704	240-35-6341.00-102-399000	FOOD DELIVERED	364.80	N
			003253	23035703	240-35-6341.00-105-399000	FOOD DELIVERED	509.04	N
						Totals for Check 102107	1,226.16	
102108	09-29-2022	ALLHEART	230495	5411881	199-51-6395.00-999-399078	CUSTODIAL UNIFORMS	2,909.16	N
102109	09-29-2022	AMAZON CAPITAL	230809	09/09-09/15	199-00-1312.00-000-300000	DISTRICT STOCK 2022-23	2,293.34	N
102110	09-29-2022	BIG GAME	230876	209857	169-36-6399.10-001-391000	FOOTBALLS	292.94	N
102111	09-29-2022	BILLY PARSONS	003292	09232022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	130.00	N
102112	09-29-2022	BLICK ART MATERIALS	230788	9214518	199-11-6399.45-102-311000	ART SUPPLIES	845.60	N
102113	09-29-2022	BROOKS DUPLICATOR	230846	100663	199-11-6399.00-001-311000	LIBRARY - CAMPUS	444.75	N

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102114	09-29-2022	BSN SPORTS, LLC	230517	918160118	169-36-6399.10-001-391000	NIKE S/S TOPS	334.00	N
102115	09-29-2022	CARRIE GARZA	003312	09/22-25	199-21-6411.00-999-399043	TASA/TASB CONF TRAVEL	108.00	N
102116	09-29-2022	CASCO AUTO PARTS #2	230193	9151-267976	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	38.97	N
			230193	9151-268028	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	7.76	N
			230193	9151-268040	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	38.87	N
			230193	9151-268061	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	9.78	N
			230193	9151-268094	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	31.96	N
			230193	9151-268154	199-51-6319.00-999-399000	MAINTENANCE SUPPLIES	12.14	N
Totals for Check 102116							139.48	
102117	09-29-2022	CDP SALES AND	230881	5027	199-11-6399.65-001-322000	WELDING LAB SUPPLIES	2,002.80	N
102118	09-29-2022	CDW GOVERNMENT	230849	CV17765	199-11-6398.00-102-311000	DESKTOP/MONITOR FOR RTI TEA	1,065.58	N
			230832	CT19481	199-41-6398.00-750-399000	LAPTOP FOR BUSINESS OFFICE	1,745.00	N
Totals for Check 102118							2,810.58	
102119	09-29-2022	CINTAS CORPORATION	230066	4131B75406	199-34-6299.00-999-399000	Dry Cleaning	214.59	N
			230432	5125145886	199-34-6319.00-999-399000	Service	97.84	N
			230310	4131875397	199-51-6249.00-999-399000	UNIFORM SERVICE	81.93	N
Totals for Check 102119							394.36	
102120	09-29-2022	CIRCLE SAW BLDRS SU	230919	INV11247	199-11-6399.67-001-322000	TABLE SAW SAFETY STOP	254.99	N
102121	09-29-2022	CONCORD THEATRICAL	230818	10733685	199-36-6399.23-001-399000	THEATER - R. BUTLER	154.35	N
			230818	10733773	199-36-6399.23-001-399000	THEATER - R. BUTLER	123.15	N
Totals for Check 102121							277.50	
102122	09-29-2022	CRAWFORD ELECTRIC	230352	S011146803.001	199-51-6399.79-999-399091	ELECTRICAL SUPPLIES @ STADI	675.00	N
			230352	S011146803.002	199-51-6399.79-999-399091	ELECTRICAL SUPPLIES @ STADI	842.50	N
Totals for Check 102122							1,517.50	
102123	09-29-2022	DAVID GREGORY	003294	09232022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	130.00	N
102124	09-29-2022	DAVID MENAUGH	003288	09192022	169-36-6294.00-001-391000	VOLLEYBALL OFFICIAL	130.00	N
102125	09-29-2022	DE LAGE LANDEN PUBLI	003302	77303890	169-36-6269.00-001-391000	ATHLETICS	138.52	N
			003302	77303890	199-11-6269.00-001-311000	SHS WKRM, ADMIN,LIBRARY	855.34	N
			003302	77303890	199-11-6269.00-001-311039	ECHS	135.37	N
			003302	77303890	199-11-6269.00-001-322000	CTE	34.63	N
			003302	77303890	199-11-6269.00-041-311000	SJH WORKROOMS	371.29	N
			003302	77303890	199-11-6269.00-101-311000	PCE WORKROOM	220.16	N
			003302	77303890	199-11-6269.00-102-311000	GLE WORKROOM	220.16	N
			003302	77303890	199-11-6269.00-104-311000	PWE WORKROOM	220.16	N
			003302	77303890	199-11-6269.00-105-311000	TLE WORKROOM	233.40	N
			003302	77303890	199-11-6269.00-999-311000	ISS FRONT DESK	82.80	N
			003302	77303890	199-21-6269.00-999-323023	ISS SPED	114.85	N
			003302	77303890	199-23-6269.00-001-399000	SHS FRONT/COUNSELOR	194.61	N
			003302	77303890	199-23-6269.00-041-399000	SJH FRONT OFFICE	114.85	N
			003302	77303890	199-23-6269.00-101-399000	PCE FRONT OFFICE WORKROOM	114.85	N
			003302	77303890	199-23-6269.00-102-399000	GLE FRONT OFFICE	114.85	N
			003302	77303890	199-23-6269.00-104-399000	PWE FRONT OFFICE	114.85	N

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			003302	77303890	199-23-6269.00-105-399000	TLE FRONT OFFICE	118.45	N
			003302	77303890	199-31-6269.00-001-399000	SHS FRONT/COUNSELOR	79.76	N
			003302	77303890	199-34-6269.00-999-399000	TRANSPORTATION	114.85	N
			003302	77303890	199-41-6269.00-750-399000	ADMIN OFFICE	197.65	N
			003302	77303890	199-51-6269.00-999-399000	MAINTENANCE	52.74	N
			003302	77303890	199-51-6269.00-999-399025	WAREHOUSE	34.53	N
			003302	77303890	199-52-6269.00-999-399000	POLICE	34.53	N
			003302	77303890	199-53-6269.00-999-399000	TECHNOLOGY	34.53	N
			003302	77303890	240-35-6269.00-999-399000	FOOD SERVICE	52.74	N
					Totals for Check 102125		4,000.47	
102126	09-29-2022	DEER PARK GOLF BOOS	003307	11/10 BOYS	169-36-6499.25-001-391000	GOLF TOURN ENTRY 11/10	120.00	N
102127	09-29-2022	DEMCO	230448	7185413	199-12-6399.00-041-399000	Library supplies	315.73	N
			230448	7185413	199-12-6399.00-101-399000	Library supplies	682.39	N
			230448	7185413	199-12-6399.00-102-399000	Library supplies	733.02	N
			230448	7185413	199-12-6399.00-104-399000	Library supplies	268.11	N
			230448	7185413	199-12-6399.00-105-399000	Library supplies	297.35	N
			230448	7185413	199-12-6669.00-001-399000	Library supplies	42.61	N
					Totals for Check 102127		2,339.21	
102128	09-29-2022	DEPARTMENT OF STAT	230861	1700512	199-51-6259.74-999-399000	WWTP-LABS	8.74	N
102129	09-29-2022	DIGITAL PERFORMANC	230816	20222096	199-36-6399.29-001-399000	BAND - PANELS AND PROPS	1,710.30	N
102130	09-29-2022	EASY STREET FLORIST	230431	100005419	199-34-6399.00-999-399000	Benevolence Flowers	129.90	N
102131	09-29-2022	ECS LEARNING SYSTEM	230514	INV-002149	199-11-6399.93-105-311000	Instructional	1,880.26	N
102132	09-29-2022	ED311	230895	23522	199-41-6411.00-750-399041	TASPA PERSONNEL LAW CONFE	240.00	N
102133	09-29-2022	EDUCATIONAL TRAVEL	230930	149459	199-11-6299.29-001-311000	BAND - CLINIC 09/15	375.00	N
102134	09-29-2022	EICHEL BAUM WARDELL	230913	76571	199-41-6411.00-750-399000	TX SCHOOL CONSTRUCTION CO	450.00	N
102135	09-29-2022	ELIZABETH LALOR	230904	09212022	199-23-6291.00-001-399000	TRAINING FOR LEADERSHIP 09/2	1,000.00	N
			230904	09302022	199-23-6291.00-001-399000	TRAINING FOR LEADERSHIP 09/3	1,000.00	N
					Totals for Check 102135		2,000.00	
102136	09-29-2022	ENTERGY	230235	150005715521	168-51-6259.72-999-399000	ELECTRICITY - SKATING RINK	1,423.28	N
			230234	2025163860	199-51-6259.72-999-399000	DISTRICT ELECTRICITY	13,131.63	N
			230234	145006815009	199-51-6259.72-999-399000	DISTRICT ELECTRICITY	702.18	N
			230234	160005694791	199-51-6259.72-999-399000	DISTRICT ELECTRICITY	999.68	N
			230234	105006955670	199-51-6259.72-999-399000	DISTRICT ELECTRICITY	302.90	N
			230234	2025154437	199-51-6259.72-999-399000	DISTRICT ELECTRICITY	13,463.94	N
			230234	355004947123	199-51-6259.72-999-399000	DISTRICT ELECTRICITY	2,781.20	N
			230234	145006815011	199-51-6259.72-999-399000	DISTRICT ELECTRICITY	14,992.04	N
			230234	165006768169	199-51-6259.72-999-399000	DISTRICT ELECTRICITY	1,528.45	N
			230234	145006815010	199-51-6259.72-999-399000	DISTRICT ELECTRICITY	47.04	N
			230234	2025168860	199-51-6259.72-999-399000	DISTRICT ELECTRICITY	43,063.79	N
			230234	190005914219	199-51-6259.72-999-399000	DISTRICT ELECTRICITY	240.53	N
			230234	25007581247	199-51-6259.72-999-399000	DISTRICT ELECTRICITY	1,752.92	N
			230234	200005102788	199-51-6259.72-999-399000	DISTRICT ELECTRICITY	18,783.55	N

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			230234	200005102788	199-51-6259.72-999-399000	DISTRICT ELECTRICITY	307.72	N
			230234	250005344511	199-51-6259.72-999-399000	DISTRICT ELECTRICITY	741.71	N
			230234	85007120482	199-51-6259.72-999-399000	DISTRICT ELECTRICITY	65.81	N
			230234	85007120482	199-51-6259.72-999-399000	DISTRICT ELECTRICITY	545.17	N
			230234	390003680681	199-51-6259.72-999-399000	DISTRICT ELECTRICITY	345.46	N
			230234	105006963717	199-51-6259.72-999-399000	DISTRICT ELECTRICITY	369.13	N
			230234	390003680680	199-51-6259.72-999-399000	DISTRICT ELECTRICITY	380.97	N
			230234	2025172623	199-51-6259.72-999-399000	DISTRICT ELECTRICITY	24,105.17	N
Totals for Check 102136							140,074.27	
102137	09-29-2022	FASTENAL	230259	TXCLV93711	199-34-6319.00-999-399000	Parts	121.00	N
102138	09-29-2022	FOLLETT CONTENT SOL	230418	527740F	199-12-6669.00-101-399000	books for circulation	559.56	N
102139	09-29-2022	GLENN BARNES	003311	09/22-25	199-21-6411.00-999-399040	TX ED CON CONF 22 TRAVEL	108.00	N
102140	09-29-2022	GRAINGER	230684	9444344452	199-51-6319.00-999-399000	REPAIR SUPPLIES @GREENHOU	885.87	N
102141	09-29-2022	GREATER EMC CHAMBE	230943	95676	199-41-6411.00-701-399000	CHAMBER LUNCHEON	25.00	N
			230943	95676	199-41-6419.00-702-399000	CHAMBER LUNCH SOTO WELLS	50.00	N
Totals for Check 102141							75.00	
102142	09-29-2022	HARDIE'S FRUIT & VEGE	230690	05284037	240-35-6341.00-001-399000	OPEN PO FOR FOOD DELIVERY	472.80	N
			230690	05284037	240-35-6341.00-001-399021	OPEN PO FOR FOOD DELIVERY	67.72	N
			230690	05284038	240-35-6341.00-041-399000	OPEN PO FOR FOOD DELIVERY	389.97	N
			230690	05284038	240-35-6341.00-041-399021	OPEN PO FOR FOOD DELIVERY	112.87	N
			230690	05284034	240-35-6341.00-101-399000	OPEN PO FOR FOOD DELIVERY	102.83	N
			230690	05284034	240-35-6341.00-101-399021	OPEN PO FOR FOOD DELIVERY	63.62	N
			230690	05284033	240-35-6341.00-102-399000	OPEN PO FOR FOOD DELIVERY	193.94	N
			230690	05284033	240-35-6341.00-102-399021	OPEN PO FOR FOOD DELIVERY	174.33	N
			230690	05284035	240-35-6341.00-104-399000	OPEN PO FOR FOOD DELIVERY	270.44	N
			230690	05284035	240-35-6341.00-104-399021	OPEN PO FOR FOOD DELIVERY	67.72	N
			230690	05284039	240-35-6341.00-105-399000	OPEN PO FOR FOOD DELIVERY	354.47	N
			230690	05284039	240-35-6341.00-105-399021	OPEN PO FOR FOOD DELIVERY	112.87	N
Totals for Check 102142							2,383.58	
102143	09-29-2022	HELLO THERMA INC.	230896	63D7F8B9-0001	240-35-6399.00-999-399000	THERMA SENSORS	2,448.00	N
102144	09-29-2022	HIGH POINT	230660	191808	199-51-6249.00-999-399078	CUSTODIAL MAINT & REPAIRS	89.54	N
102145	09-29-2022	HUFFMAN ISD	003308	XC 10/06 ENTRY	169-36-6499.19-001-391000	XC ENTRY FEE 10/06	300.00	N
102146	09-29-2022	IMCAT	230859	3818	410-11-6411.00-999-311000	IMCAT CONFERENCE GARZA	375.00	N
			230859	3819	410-11-6411.00-999-311000	IMCAT CONFERENCE AVELLANE	375.00	N
Totals for Check 102146							750.00	
102147	09-29-2022	IT OUTLET INC	230670	70248	199-11-6398.93-001-322000	CHROMECART FOR AUTOBODY	1,093.00	N
102148	09-29-2022	JAMES LUCAS	003297	09232022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	75.00	N
102149	09-29-2022	JOHN SOKIRA	003290	09192022	169-36-6294.00-001-391000	VOLLEYBALL OFFICIAL	130.00	N
102150	09-29-2022	JOHNSON SUPPLY	230231	04269095	199-51-6248.77-999-399000	HVAC SUPPLIES	127.71	N

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102151	09-29-2022	JUBAL WILLIAMS	003296	09232022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	130.00	N
102152	09-29-2022	JUSTIN WILLIAMS	003295	09232022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	130.00	N
102153	09-29-2022	KEVIN MERTENS	003306	10/01 MEALS	199-36-6412.35-001-399000	ROTC COMP MEALS 10/01	76.00	N
102154	09-29-2022	KURZ AND COMPANY	003286	211172630012	240-35-6341.00-001-399000	FOOD DELIVERED	228.61	N
			003286	211172630012	240-35-6341.00-001-399021	FOOD DELIVERED	4.79	N
			003286	211172630013	240-35-6341.00-041-399000	FOOD DELIVERED	74.20	N
			003286	211172630015	240-35-6341.00-101-399000	FOOD DELIVERED	104.99	N
			003286	211172630016	240-35-6341.00-102-399000	FOOD DELIVERED	164.18	N
			003286	211172630014	240-35-6341.00-105-399000	FOOD DELIVERED	137.28	N
			003286	211172630014	240-35-6341.00-105-399021	FOOD DELIVERED	41.52	N
Totals for Check 102154							755.57	
102155	09-29-2022	LABATT FOOD SERVICE	003300	09204432	240-35-6341.00-001-399000	FOOD DELIVERED	6,587.51	N
			003300	09204431	240-35-6341.00-001-399000	FOOD DELIVERED	17.44	N
			003300	09204432	240-35-6341.00-001-399021	FOOD DELIVERED	1,363.53	N
			003300	09204430	240-35-6341.00-041-399000	FOOD DELIVERED	4,306.51	N
			003300	09204429	240-35-6341.00-041-399000	FOOD DELIVERED	296.45	N
			003300	09204430	240-35-6341.00-041-399021	FOOD DELIVERED	1,207.29	N
			003300	09204433	240-35-6341.00-101-399000	FOOD DELIVERED	2,519.79	N
			003300	09204433	240-35-6341.00-101-399021	FOOD DELIVERED	1,337.05	N
			003300	09204434	240-35-6341.00-102-399000	FOOD DELIVERED	3,507.03	N
			003300	09204434	240-35-6341.00-102-399021	FOOD DELIVERED	1,400.02	N
			003300	09204427	240-35-6341.00-104-399000	FOOD DELIVERED	17.44	N
			003300	09204428	240-35-6341.00-104-399000	FOOD DELIVERED	2,465.62	N
			003300	09204428	240-35-6341.00-104-399021	FOOD DELIVERED	766.50	N
			003300	09204425	240-35-6341.00-105-399000	FOOD DELIVERED	17.44	N
			003300	09204426	240-35-6341.00-105-399000	FOOD DELIVERED	3,641.96	N
			003300	09204426	240-35-6341.00-105-399021	FOOD DELIVERED	1,373.25	N
			003300	09204432	240-35-6342.00-001-399000	FOOD DELIVERED	173.92	N
			003300	09204432	240-35-6342.00-001-399021	FOOD DELIVERED	173.92	N
			003300	09204430	240-35-6342.00-041-399000	FOOD DELIVERED	287.55	N
			003300	09204430	240-35-6342.00-041-399021	FOOD DELIVERED	143.78	N
			003300	09204433	240-35-6342.00-101-399000	FOOD DELIVERED	215.80	N
			003300	09204433	240-35-6342.00-101-399021	FOOD DELIVERED	215.79	N
			003300	09204428	240-35-6342.00-104-399000	FOOD DELIVERED	730.82	N
			003300	09204428	240-35-6342.00-104-399021	FOOD DELIVERED	730.81	N
			003300	09204426	240-35-6342.00-105-399000	FOOD DELIVERED	165.17	N
Totals for Check 102155							33,662.39	
102156	09-29-2022	LCHS GOLF	003309	10/03 GOLF	169-36-6499.26-001-391000	GOLF ENTRY 10/03	150.00	N
102157	09-29-2022	LEVI GARRETT CHAVIS	230931	SPEN003	199-11-6299.29-001-311000	BAND 09/15 CLINIC	375.00	N
			230931	SPEN002	199-11-6299.29-001-311000	PROGRAM COORDINATION BAN	4,250.00	N
Totals for Check 102157							4,625.00	

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
102158	09-29-2022	LEXIPOL	003304	INVPR109596	199-52-6411.00-999-399052	POLICE ONE ACADEMY	810.00	N
102159	09-29-2022	MAGNA FLOW ENVIRON	230312	76295	199-51-6299.00-999-399000	AG BARN EXIT LINE SERVICE	1,593.29	N
102160	09-29-2022	MARK BARTA	003293	09232022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	130.00	N
102161	09-29-2022	MORRISON SUPPLY CO	230218	S113862833.001	199-51-6319.00-999-399000	PLUMBING SUPPLIES	532.25	N
102162	09-29-2022	NATIONAL CENTER FOR	230906	J. TAMAYO	199-31-6411.00-001-399000	LONESTAR STATE CONFERENCE	180.00	N
102163	09-29-2022	NEW DAIRY OPCO, LLC	003299	501704796	240-35-6341.00-001-399000	FOOD DELIVERED	159.10	N
			003299	502263835	240-35-6341.00-001-399000	FOOD DELIVERED	206.83	N
			003299	501984692	240-35-6341.00-001-399000	FOOD DELIVERED	445.48	N
			003299	501704796	240-35-6341.00-001-399021	FOOD DELIVERED	143.19	N
			003299	502263835	240-35-6341.00-001-399021	FOOD DELIVERED	159.10	N
			003299	501984692	240-35-6341.00-001-399021	FOOD DELIVERED	175.01	N
			003299	502263834	240-35-6341.00-041-399000	FOOD DELIVERED	212.13	N
			003299	501704797	240-35-6341.00-041-399000	FOOD DELIVERED	212.13	N
			003299	502263834	240-35-6341.00-041-399021	FOOD DELIVERED	106.07	N
			003299	501704797	240-35-6341.00-041-399021	FOOD DELIVERED	106.07	N
			003299	501704799	240-35-6341.00-101-399000	FOOD DELIVERED	270.47	N
			003299	501984694	240-35-6341.00-101-399000	FOOD DELIVERED	79.55	N
			003299	502263836	240-35-6341.00-101-399000	FOOD DELIVERED	159.11	N
			003299	501704799	240-35-6341.00-101-399021	FOOD DELIVERED	270.47	N
			003299	501984694	240-35-6341.00-101-399021	FOOD DELIVERED	79.55	N
			003299	502263836	240-35-6341.00-101-399021	FOOD DELIVERED	159.09	N
			003299	501984693	240-35-6341.00-102-399000	FOOD DELIVERED	278.43	N
			003299	502263837	240-35-6341.00-102-399000	FOOD DELIVERED	190.92	N
			003299	501704800	240-35-6341.00-102-399000	FOOD DELIVERED	238.65	N
			003299	501984693	240-35-6341.00-102-399021	FOOD DELIVERED	278.42	N
			003299	502263837	240-35-6341.00-102-399021	FOOD DELIVERED	190.92	N
			003299	501704800	240-35-6341.00-102-399021	FOOD DELIVERED	238.65	N
			003299	501984690	240-35-6341.00-104-399000	FOOD DELIVERED	190.92	N
			003299	501704798	240-35-6341.00-104-399000	FOOD DELIVERED	200.00	N
			003299	501984690	240-35-6341.00-104-399021	FOOD DELIVERED	190.92	N
			003299	501704798	240-35-6341.00-104-399021	FOOD DELIVERED	165.93	N
			003299	501984689	240-35-6341.00-105-399000	FOOD DELIVERED	373.20	N
			003299	502263833	240-35-6341.00-105-399000	FOOD DELIVERED	10.08	N
			003299	501704794	240-35-6341.00-105-399000	FOOD DELIVERED	121.04	N
			003299	501984689	240-35-6341.00-105-399021	FOOD DELIVERED	186.61	N
			003299	502263833	240-35-6341.00-105-399021	FOOD DELIVERED	5.05	N
			003299	501704794	240-35-6341.00-105-399021	FOOD DELIVERED	60.52	N
						Totals for Check 102163	5,863.61	
102164	09-29-2022	OPTIMUM B2B DEPT.126	230903	100885919	199-11-6299.00-999-311053	OPEN PO FOR OPTICAL ETHERN	331.64	N
102165	09-29-2022	PETER BARBUSIN	003298	09232022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	75.00	N

Cnty Dist: 170-907

From To

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Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
102166	09-29-2022	PINNACLE MEDICAL MA	230037	97270	199-34-6218.00-999-399000	Physicals & Drug Testing	610.00	N
102167	09-29-2022	FOUR PZ PIZZA, INC.	230242	00001 9/18	168-61-6399.00-999-399000	PIZZAS FOR CONC/PARTIES	255.00	N
			230242	00027 9/13	168-61-6399.00-999-399000	PIZZAS FOR CONC/PARTIES	45.00	N
			230242	00064 09/16	168-61-6399.00-999-399000	PIZZAS FOR CONC/PARTIES	55.00	N
			230242	00001 09/17	168-61-6399.00-999-399000	PIZZAS FOR CONC/PARTIES	25.00	N
Totals for Check 102167							380.00	
102168	09-29-2022	RANDALL REED'S PLAN	230922	521881	199-34-6319.00-999-399000	Parts	547.40	N
102169	09-29-2022	RED'S DIESEL REPAIR	230829	2144	199-34-6249.00-999-399000	Repairs	189.00	N
102170	09-29-2022	REGION ONE EDUCATIO	230440	163516	199-23-6411.00-041-399000	AEL TRAINING FOR 2 APs	475.00	N
102171	09-29-2022	REGION VI - ED. SERV.	230880	058951	199-13-6411.00-102-311000	WORKSHOP FOR COUNSELOR	25.00	N
			230038	058873	199-34-6239.00-999-399000	School Bus Driver Certificatio	125.00	N
Totals for Check 102171							150.00	
102172	09-29-2022	RICHARD F. DUGGAR	003287	09192022	169-36-6294.00-001-391000	VOLLEYBALL OFFICIAL	130.00	N
102173	09-29-2022	RICHARD HERNANDEZ	003289	09192022	169-36-6294.00-001-391000	VOLLEYBALL OFFICIAL	130.00	N
102174	09-29-2022	THE CITY OF ROMAN FO	003305	248	199-52-6411.00-999-399052	ACTIVE SHOOTER RESPONSTRAI	40.00	N
102175	09-29-2022	ROMEO MUSIC	003301	62285	199-11-6649.00-102-311000	SPEAKER CART	860.00	N
102176	09-29-2022	SAM'S CLUB DIRECT	230179	DISTRICT	199-00-1312.00-000-300000	DISTRICT STOCK 2022-23	3,267.36	N
102177	09-29-2022	SCHOOL BUS SAFETY C	230923	S-4402	199-34-6399.00-999-399000	Student Safety program book	630.00	N
102178	09-29-2022	SCHOOL SPECIALTY LL	230739	308104105946	199-11-6399.45-102-311000	ART SUPPLIES	187.50	N
102179	09-29-2022	SHERWIN WILLIAMS	230265	3328-6	199-51-6319.00-999-399000	DISTRICT PAINT & SUPPLIES	124.10	N
102180	09-29-2022	SOUTHERN TIRE MART	230058	4560083724	199-34-6319.00-999-399000	Tires	533.56	N
102181	09-29-2022	SPECTRUM CORPORATI	003310	0194926-IN	169-36-6299.00-001-391000	SOFTWARE LICENSE KEY	325.00	N
			003310	0194926-IN	169-36-6499.00-001-391000	SOFTWARE LICENSE KEY	75.00	N
Totals for Check 102181							400.00	
102182	09-29-2022	TASB	230827	634579	199-41-6411.00-750-399041	ADVANCED HR SEMINAR	385.00	N
102183	09-29-2022	TASBO	230940	384707	199-41-6411.00-750-399000	PEIMS ACADEMY/CLASS 2022	235.00	N
			230940	384708	199-41-6411.00-750-399000	PEIMS ACADEMY/CLASS 2022	335.00	N
Totals for Check 102183							570.00	
102184	09-29-2022	TEXAS ASCD	230766	INV2563	199-21-6495.00-999-399040	MEMBERSHIP DUES	139.00	N
			230159	INV2502	199-23-6411.00-001-399000	ASCD CONF WALKER	399.00	N
			230159	INV2498	199-23-6411.00-001-399000	ASCD CONF HILL	399.00	N
Totals for Check 102184							937.00	
102185	09-29-2022	TEXAS ASSOC. OF	230871	26423	199-11-6399.40-001-311000	W. ROGERS - STUDENT COUNCIL	100.00	N
102186	09-29-2022	TEXAS COUNSELING AS	230905	A. LOUGEE	199-31-6411.00-001-399000	TCA PROFESSIONAL GROWTH C	215.00	N
			230905	R. BOLES	199-31-6411.00-001-399000	TCA PROFESSIONAL GROWTH C	215.00	N
Totals for Check 102186							430.00	
102187	09-29-2022	TEXAS GULF COAST	230862	2022-2023	199-51-6495.00-999-399000	ANNUAL MEMBERSHIP	20.00	N

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
102188	09-29-2022	TEXAS NAIL EDUCATOR	230776	10721	244-11-6399.00-001-322000	COSMO NAIL CERTIFICATION	1,582.00	N
102189	09-29-2022	TEXAS OPERATIONS &	230112	117855	199-51-6259.74-999-399000	WWTP/WTP OPERATIONS	4,666.50	N
			230133	117821	199-51-6259.74-999-399000	WWTP/WTP LABS	1,521.45	N
Totals for Check 102189							6,187.95	
102190	09-29-2022	THOMAS BUS GULF	230067	SIP-02561342	199-34-6319.00-999-399000	Parts	81.84	N
			230067	SIP-02561840	199-34-6319.00-999-399000	Parts	834.11	N
			230067	SIP-02561849	199-34-6319.00-999-399000	Parts	506.03	N
			230067	SIP-02562022	199-34-6319.00-999-399000	Parts	1,483.35	N
			230067	SIP-02562328	199-34-6319.00-999-399000	Parts	648.37	N
Totals for Check 102190							3,553.70	
102191	09-29-2022	THOMPSON & HORTON	230942	52529	199-41-6211.00-702-399000	BOARD LEGAL FEES	3,300.00	N
			230942	52528	199-41-6211.00-702-399000	BOARD LEGAL FEES	247.50	N
Totals for Check 102191							3,547.50	
102192	09-29-2022	TODD BOWERS	003291	09232022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	130.00	N
102193	09-29-2022	TONIA FRAUSTO	003303	CN ACCT	240-00-5751.00-000-300000	CN ACCOUNT REFUND	9.00	N
102194	09-29-2022	TY THOMAS	003313	09232022	169-36-6294.00-001-391000	FOOTBALL OFFICIAL	130.00	N
102195	09-29-2022	YUMI ICE CREAM CO., IN	003285	24234264	240-35-6341.00-001-399000	FOOD DELIVERED	355.44	N
102196	09-29-2022	ZTASTIC SOLUTIONS LL	230898	207	199-13-6299.00-999-325000	PROFESSIONAL DEVELOPMENT	750.00	N
135797	09-23-2022	ATPE	DEDCH		863-00-2159.00-800-300000	SEP DED MISCELLANEOUS DEDU	82.34	N
135798	09-23-2022	TEXAS CLASSROOM TE	DEDCH		863-00-2159.00-802-300000	SEP DED MISCELLANEOUS DEDU	135.08	N
135799	09-23-2022	TIVA MEMBERSHIP	DEDCH		863-00-2159.00-709-300000	SEP DED MISCELLANEOUS DEDU	29.16	N
135800	09-23-2022	WILLIAM E. HEITKAMP, T	DEDCH		863-00-2159.00-108-300000	SEP DED MISCELLANEOUS DEDU	1,460.00	N
135801	09-23-2022	US DEPT. OF	DEDCH		863-00-2159.00-110-300000	SEP DED MISCELLANEOUS DEDU	178.18	N
135802	09-23-2022	TCG ADMINISTRATORS	DEDCH		863-00-2159.00-100-300000	SEP DED 457 DEFERRED COMP.	4,197.93	N
			DEDCH		863-00-2159.00-415-300000	SEP DED TAX SHEL. ANNUITY	10,914.33	N
			DEDCH		863-00-2159.00-416-300000	SEP DED ROTH ANNUITY	1,105.00	N
			DEDCH		863-00-2159.00-418-300000	SEP DED PAYROLL DEDUCTION	6,210.00	N
			DEDCH		863-00-2159.00-419-300000	SEP DED 457 DEFERRED COMP.	5,940.00	N
Totals for Check 135802							28,367.26	
135803	09-23-2022	FINANCIAL BENEFIT SE	DEDCH		863-00-2153.00-310-300000	SEP DED LIFE INSURANCE	592.00	N
			DEDCH		863-00-2153.00-311-300000	SEP DED LIFE INSURANCE	9,577.12	N
			DEDCH		863-00-2159.00-312-300000	SEP DED MISCELLANEOUS DEDU	2,270.22	N
			DEDCH		863-00-2159.00-313-300000	SEP DED MISCELLANEOUS DEDU	196.00	N
			DEDCH		863-00-2159.00-504-300000	SEP DED MISCELLANEOUS DEDU	14,380.17	N
			DEDCH		863-00-2159.00-508-300000	SEP DED MISCELLANEOUS DEDU	6,045.02	N
			DEDCH		863-00-2159.00-512-300000	SEP DED MISCELLANEOUS DEDU	5,928.50	N
			DEDCH		863-00-2159.00-514-300000	SEP DED MISCELLANEOUS DEDU	725.70	N
			DEDCH		863-00-2159.00-520-300000	SEP DED MISCELLANEOUS DEDU	2,191.00	N
			DEDCH		863-00-2159.00-521-300000	SEP DED MISCELLANEOUS DEDU	5,460.20	N
			DEDCH		863-00-2159.00-522-300000	SEP DED MISCELLANEOUS DEDU	5,164.98	N
			DEDCH		863-00-2159.00-523-300000	SEP DED MISCELLANEOUS DEDU	865.20	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		863-00-2159.00-600-300000	SEP DED MISCELLANEOUS DEDU	477.10	N
			DEDCH		863-00-2159.00-601-300000	SEP DED MISCELLANEOUS DEDU	1,833.60	N
			DEDCH		863-00-2159.00-607-300000	SEP DED MISCELLANEOUS DEDU	3,876.84	N
			DEDCH		863-00-2159.00-613-300000	SEP DED MISCELLANEOUS DEDU	3,708.74	N
			DEDCH		863-00-2159.00-614-300000	SEP DED MISCELLANEOUS DEDU	13,951.47	N
			DEDCH		863-00-2159.00-619-300000	SEP DED MISCELLANEOUS DEDU	3,580.00	N
			DEDCH		863-00-2159.00-620-300000	SEP DED MISCELLANEOUS DEDU	5,122.98	N
					Totals for Check 135803		85,946.84	
135804	09-23-2022	NATIONAL BENEFIT SER	DEDCH		863-00-2159.00-611-300000	SEP DED DEPENDENT CHILD CA	1,241.66	N
			DEDCH		863-00-2159.00-612-300000	SEP DED MISCELLANEOUS DEDU	11,149.86	N
					Totals for Check 135804		12,391.52	
135805	09-23-2022	EECU	DEDCH		863-00-2159.00-616-300000	SEP DED HSA	3,524.16	N
					Total Checks		1,305,620.12	

End of Report

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

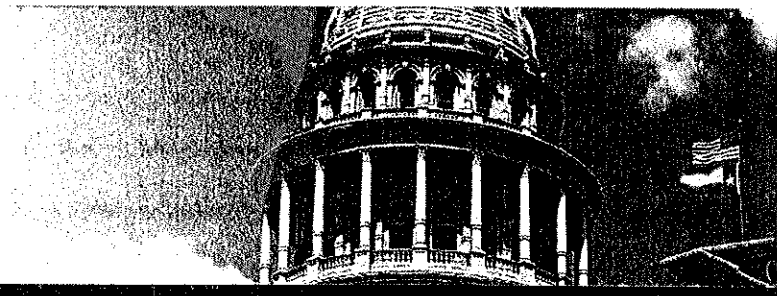
	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
168 / 3 SKATING RINK	220,000.00	-26,198.00	-83,823.81	136,176.39	38.10%
169 / 3 ATHLETICS	80,000.00	-32,419.75	-32,419.75	47,580.25	40.52%
199 / 3 GENERAL FUND	49,200,000.00	-4,380,805.92	-4,561,481.25	44,638,518.75	9.27%
240 / 3 NATL SCHOOL LUNCH	3,338,000.00	-88,336.07	-160,572.38	3,177,427.62	4.81%
599 / 3 DEBT SERVICE	7,687,000.00	-31,467.92	-305,621.72	7,381,378.28	3.98%
699 / 3 CAPITAL PROJECTS	.00	-4,309.06	-11,154.59	-11,154.59	.00%
Total 5000 Revenues	60,525,000.00	-4,563,536.72	-4,940,073.30	55,584,926.70	8.16%
Total 7000 Revenues	.00	.00	-215,000.00	-215,000.00	.00%
Total Revenues	60,525,000.00	-4,563,536.72	-5,155,073.30	55,369,926.70	8.16%

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 / 3 SKATING RINK	-185,000.00	11,407.04	53,970.74	19,969.94	-119,622.22	29.17%
169 / 3 ATHLETICS	-310,000.00	31,700.91	102,780.99	49,226.85	-175,518.10	33.16%
199 / 3 GENERAL FUND	-52,005,000.00	2,189,709.84	7,203,597.40	3,714,230.12	-42,611,692.76	13.85%
240 / 3 NATL SCHOOL LUNCH	-3,838,000.00	115,609.87	503,669.54	294,220.53	-3,218,720.59	13.12%
599 / 3 DEBT SERVICE	-6,667,000.00	.00	876,121.88	300.00	-5,790,878.12	13.14%
699 / 3 CAPITAL PROJECTS	-2,865,166.03	70,000.00	.00	.00	-2,795,166.03	-.00%
Total 6000 Expenditures	-65,870,166.03	2,418,427.66	8,525,140.55	4,077,947.44	-54,926,597.82	12.94%
Total 8000 Expenditures	.00	.00	215,000.00	.00	215,000.00	.00%
Total Expenditures	-65,870,166.03	2,418,427.66	8,740,140.55	4,077,947.44	-54,711,597.82	12.94%
End of Report						

SPLENDORA ISD MC TAX COLLECTION
August-22

YEAR	M&O AMOUNT	I&S AMOUNT	LEVY PAID	P&I AMOUNT	ATTORNEY	TOTAL
2021	42,467.45	19,688.14	62,155.59	9,993.76	12,039.17	84,188.52
2020	4,258.65	1,878.00	6,136.65	1,558.42	1,264.77	8,959.84
2019	5,496.25	2,212.08	7,708.33	2,113.38	1,474.59	11,296.30
2018	3,569.13	1,311.73	4,880.86	1,333.28	970.81	7,184.95
2017	2,209.51	812.04	3,021.55	808.26	630.77	4,460.58
2016	1,347.48	495.23	1,842.71	612.53	491.05	2,946.29
2015	79.26	9.86	89.12	81.08	34.03	204.23
2014	202.86	25.25	228.11	181.05	73.45	482.61
2013	5.43	1.44	6.87	7.83	2.94	17.64
2012	0.00	0.00	0.00	0.00	0.00	0.00
2011	1.03	0.29	1.32	1.85	0.64	3.81
PRIOR	22.04	2.79	24.83	32.36	0.00	57.19
TOTAL	\$59,659.09	\$26,436.85	\$86,095.94	\$16,723.80	\$16,982.22	\$119,801.96



Monthly Newsletter: October 2022

ANNOUNCEMENTS

We welcome the following entities who joined TexPool in September 2022:

TexPool

- Caldwell County MUD 2
- Gulfton Area Municipal Management District
- Lake McQueeney WCID 1
- Smithville Hospital Authority
- Round Rock MUD 2

TexPool Prime

- Smithville Hospital Authority
- Hartley County

Upcoming Events

- Oct 5
TML Conference, San Antonio, TX
- Oct 11
TACA Annual Conference, Denton, TX
- Nov 2
GFOAT Fall Conference, San Antonio, TX

TexPool Advisory Board Members

- | | |
|--------------------|-----------------|
| Patrick Krishock | David Landeros |
| Belinda Weaver | Sharon Matthews |
| Deborah Laudermilk | David Garcia |
| Valarie Van Vlack | Dina Edgar |

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

Operated under the supervision of the Texas Treasury Safekeeping Trust Company

TexPool Participant Services is Now Paperless!

As of January 3, 2022, participants are no longer required to send original documentation for requests that have been submitted via email or fax. For questions, contact 1-866-839-7665.

Economic and Market Commentary: D.I.Y.

October 1, 2022

The sheer speed of this Federal Reserve rate-hike cycle has rendered its own predictions less meaningful, or at least less helpful, than usual.

Case in point is its Summary of Economic Projections (SEP). Released after Federal Open Market Committee (FOMC) meetings in March, June, September and December, it has become a significant means by which policymakers communicate their view of the path of the economy. The idea is that revealing their forecasts for gross domestic product, employment, inflation and the level of the federal funds rate will turn market expectations and investment decisions in the direction the Fed wants.

But projections are only worth something if they are believable. The SEPs have changed so drastically this year that they don't offer the guidance they should, especially when it comes to the level at which Fed officials think interest rates must reach to tackle inflation.

In June, FOMC members collectively signaled that the fed funds rate would likely reach 3.4% by December. The new SEP released in September indicates they now think 4.4% more likely. That's a shift of a full percentage point in the span of just three months—a tremendous increase in expectations. The jump is even more dramatic when you consider this figure was 1.9% in March. Likewise, the prediction for the highest level rates will reach before inflation falls—the terminal rate—has leapt from 2.8% to 3.8% to 4.6%.

(continued page 6)

Performance as of September 30, 2022

	TexPool	TexPool Prime
Current Invested Balance	\$24,157,195,382	\$9,448,375,411
Weighted Average Maturity**	25 Days	14 Days
Weighted Average Life**	94 Days	71 Days
Net Asset Value	0.99941	0.99982
Total Number of Participants	2,733	466
Management Fee on Invested Balance	0.0450%	0.0550%
Interest Distributed	\$45,232,569.22	\$19,494,294.71
Management Fee Collected	\$735,357.89	\$372,623.59
Standard & Poor's Current Rating	AAAm	AAAm
Month Averages		
Average Invested Balance	\$24,247,301,289	\$9,744,826,889
Average Monthly Rate*	2.41%	2.61%
Average Weighted Average Maturity**	24	12
Average Weighted Average Life**	90	63

*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.

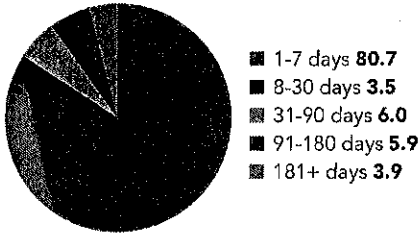
**See page 2 for definitions.

Past performance is no guarantee of future results.



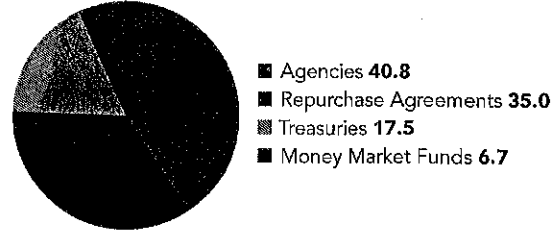
Portfolio by Maturity (%)

As of September 30, 2022



Portfolio by Type of Investment (%)

As of September 30, 2022



Portfolio Asset Summary as of September 30, 2022

	Book Value	Market Value
Uninvested Balance	\$1,112.97	\$1,112.97
Receivable for Investments Sold	0.00	0.00
Accrual of Interest Income	40,369,447.22	40,369,447.22
Interest and Management Fees Payable	-48,026,936.34	-48,026,936.34
Payable for Investments Purchased	-40,000,000.00	-40,000,000.00
Accrued Expenses & Taxes	-24,391.93	-24,391.93
Repurchase Agreements	8,465,762,000.00	8,465,762,000.00
Mutual Fund Investments	1,627,074,000.00	1,627,085,200.00
Government Securities	9,887,421,724.44	9,878,233,578.21
US Treasury Bills	2,113,665,269.50	2,110,396,392.97
US Treasury Notes	2,110,953,156.47	2,109,177,673.29
Total	\$24,157,195,382.33	\$24,142,974,076.39

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	600	\$6,674,503,152.18
Higher Education	60	\$1,333,988,017.60
County	196	\$2,894,834,733.29
Healthcare	91	\$1,207,703,645.36
Utility District	900	\$3,845,323,353.42
City	484	\$6,861,414,482.66
Emergency Districts	99	\$315,068,805.35
Economic Development Districts	84	\$166,709,718.79
Other	219	\$858,775,757.75

**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

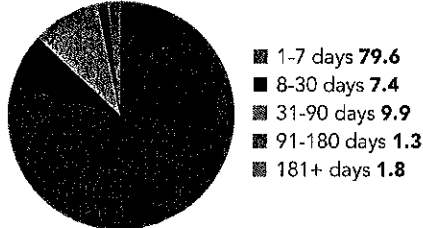
Date	Money Mkt. Fund Equiv. (SEC Std.)	Dividend Factor	TexPool Invested Balance	NAV	WAM Days	WAL Days
9/1	2.2235%	0.000060919	\$24,115,267,739.31	0.99941	23	91
9/2	2.2225%	0.000060891	\$24,047,758,186.15	0.99945	25	92
9/3	2.2225%	0.000060891	\$24,047,758,186.15	0.99945	25	92
9/4	2.2225%	0.000060891	\$24,047,758,186.15	0.99945	25	92
9/5	2.2225%	0.000060891	\$24,047,758,186.15	0.99945	25	92
9/6	2.2229%	0.000060902	\$24,019,040,609.86	0.99943	22	88
9/7	2.2304%	0.000061107	\$23,996,824,820.23	0.99943	22	88
9/8	2.2361%	0.000061263	\$24,069,598,422.08	0.99944	22	88
9/9	2.2347%	0.000061224	\$24,005,093,279.76	0.99941	23	88
9/10	2.2347%	0.000061224	\$24,005,093,279.76	0.99941	23	88
9/11	2.2347%	0.000061224	\$24,005,093,279.76	0.99941	23	88
9/12	2.2380%	0.000061315	\$24,044,215,521.96	0.99942	21	85
9/13	2.2425%	0.000061437	\$23,949,949,944.38	0.99933	21	85
9/14	2.2442%	0.000061486	\$24,114,441,416.68	0.99933	23	86
9/15	2.2427%	0.000061443	\$24,390,020,715.66	0.99933	22	85
9/16	2.2463%	0.000061542	\$24,360,310,399.91	0.99936	26	90
9/17	2.2463%	0.000061542	\$24,360,310,399.91	0.99936	26	90
9/18	2.2463%	0.000061542	\$24,360,310,399.91	0.99936	26	90
9/19	2.2528%	0.000061721	\$24,293,561,650.71	0.99932	24	88
9/20	2.2943%	0.000062857	\$24,178,400,960.05	0.99934	25	91
9/21	2.2933%	0.000062831	\$24,212,797,620.89	0.99933	25	91
9/22	2.5560%	0.000070028	\$24,132,111,576.60	0.99935	25	92
9/23	2.8548%	0.000078214	\$24,827,914,035.55	0.99939	26	91
9/24	2.8548%	0.000078214	\$24,827,914,035.55	0.99939	26	91
9/25	2.8548%	0.000078214	\$24,827,914,035.55	0.99939	26	91
9/26	2.8367%	0.000077718	\$24,627,166,684.56	0.99939	24	90
9/27	2.8413%	0.000077844	\$24,601,724,008.76	0.99938	24	89
9/28	2.8341%	0.000077647	\$24,453,787,809.18	0.99940	24	92
9/29	2.8466%	0.000077990	\$24,291,947,882.37	0.99940	24	93
9/30	2.8465%	0.000077987	\$24,157,195,382.33	0.99941	25	94
Average:	2.4126%	0.000066100	\$24,247,301,288.53	0.99939	24	90



TexPool Prime

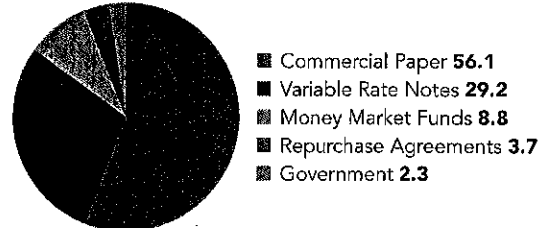
Portfolio by Maturity (%)

As of September 30, 2022



Portfolio by Type of Investment (%)

As of September 30, 2022



Portfolio Asset Summary as of September 30, 2022

	Book Value	Market Value
Uninvested Balance	\$1,034.12	\$1,034.12
Receivable for Investments Sold	0.00	0.00
Accrual of Interest Income	9,028,349.76	9,028,349.76
Interest and Management Fees Payable	-20,915,933.16	-20,915,933.16
Payable for Investments Purchased	0.00	0.00
Accrued Expenses & Taxes	-11,980.07	-11,980.07
Repurchase Agreements	347,236,000.00	347,236,000.00
Commercial Paper	5,311,416,419.49	5,310,906,988.58
Mutual Fund Investments	830,153,483.22	829,694,072.14
Government Securities	198,938,000.08	199,012,881.00
Variable Rate Notes	2,772,530,037.36	2,771,572,180.79
Total	\$9,448,375,410.80	\$9,446,523,593.16

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	132	\$2,445,454,148.09
Higher Education	19	\$705,635,483.19
County	50	\$771,673,624.17
Healthcare	19	\$373,371,070.36
Utility District	50	\$710,529,625.56
City	20	\$2,040,846,670.30
Emergency Districts	21	\$52,489,013.87
Economic Development Districts	17	\$28,716,497.22
Other	68	\$2,319,509,936.22



TexPool Prime

Daily Summary

Date	Money Mkt. Fund Equiv. (SEC Std.)	Dividend Factor	TexPool Prime Invested Balance	NAV	WAM Days	WAL Days
9/1	2.3620%	0.000064711	\$10,020,354,885.58	0.99976	12	59
9/2	2.3686%	0.000064894	\$9,916,246,784.30	0.99966	13	61
9/3	2.3686%	0.000064894	\$9,916,246,784.30	0.99966	13	61
9/4	2.3686%	0.000064894	\$9,916,246,784.30	0.99966	13	61
9/5	2.3686%	0.000064894	\$9,916,246,784.30	0.99966	13	61
9/6	2.3866%	0.000065387	\$9,812,391,743.95	0.99980	10	59
9/7	2.3917%	0.000065527	\$9,783,833,070.46	0.99980	10	59
9/8	2.4028%	0.000065830	\$9,730,745,911.06	0.99981	10	59
9/9	2.4014%	0.000065791	\$9,731,308,410.49	0.99970	11	59
9/10	2.4014%	0.000065791	\$9,731,308,410.49	0.99970	11	59
9/11	2.4014%	0.000065791	\$9,731,308,410.49	0.99970	11	59
9/12	2.3971%	0.000065675	\$9,855,016,650.74	0.99978	9	56
9/13	2.4117%	0.000066074	\$9,775,766,370.52	0.99976	9	57
9/14	2.4347%	0.000066705	\$9,699,213,032.84	0.99975	11	59
9/15	2.4408%	0.000066872	\$9,754,595,918.14	0.99976	11	59
9/16	2.4519%	0.000067175	\$9,762,880,991.54	0.99969	12	61
9/17	2.4519%	0.000067175	\$9,762,880,991.54	0.99969	12	61
9/18	2.4519%	0.000067175	\$9,762,880,991.54	0.99969	12	61
9/19	2.4857%	0.000068101	\$9,638,984,034.99	0.99978	10	66
9/20	2.5693%	0.000070393	\$9,529,064,367.29	0.99978	11	70
9/21	2.5856%	0.000070838	\$9,505,091,290.07	0.99978	11	67
9/22	2.7577%	0.000075553	\$9,572,558,128.60	0.99976	13	70
9/23	3.0262%	0.000082910	\$9,625,554,950.51	0.99967	15	72
9/24	3.0262%	0.000082910	\$9,625,554,950.51	0.99967	15	72
9/25	3.0262%	0.000082910	\$9,625,554,950.51	0.99967	15	72
9/26	3.1678%	0.000086789	\$9,705,614,629.83	0.99978	13	69
9/27	3.1066%	0.000085113	\$9,918,349,796.56	0.99980	13	67
9/28	3.1254%	0.000085628	\$9,824,749,853.56	0.99981	13	68
9/29	3.1249%	0.000085615	\$9,745,881,373.53	0.99981	13	68
9/30	3.1307%	0.000085772	\$9,448,375,410.80	0.99982	14	71
Average:	2.6131%	0.000071593	\$9,744,826,888.78	0.99974	12	63



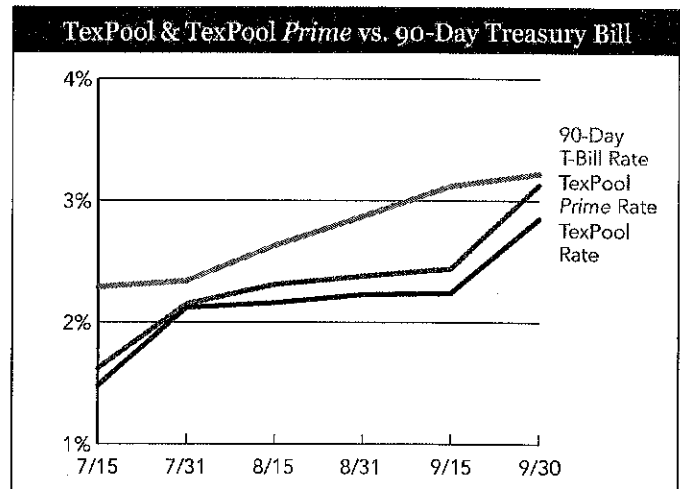
Participant Services
 1001 Texas Ave. Suite 1150
 Houston, TX 77002

On the one hand, it's good to see policymakers reacting to the data rather than stubbornly holding onto a conceptual position, as they did last year by sitting idle while prices climbed. On the other hand, the rapid shift in projections suggests they don't have a firm grasp on what's happening. Realizing they are behind the curve, they appear to be sprinting to catch up rather than truly offering much guidance.

It's telling that Powell revealed after the September FOMC meeting that, "We have always understood that restoring price stability while achieving a relatively modest increase in unemployment and a soft landing would be very challenging." It seems that "always" only goes back a few months.

To our thinking, prudent investors can't rely on Fed forecasts now as they are accustomed to doing. This is why we at Federated Hermes, like most asset managers, do our own research and make our own calls on macroeconomic trends, monetary policy and the like. On rates, we have been more pessimistic than the Fed this year, expecting a terminal rate higher than the SEP. But that's reversed recently as we expect a lower number of around 4.3%. That's not a big difference, but it reflects our view that the Fed will quite possibly overshoot and push the economy into a recession—or "a sustained period of below-trend growth," as Powell puts it.

Even as yields across the liquidity industry have risen, the front end of the Treasury curve remains anchored in the ongoing safe haven trade, and the Fed's doubling of the amount of securities rolling off its balance sheet monthly (now \$60 billion in Treasuries and \$35 billion in mortgage-backed securities) hasn't changed the market noticeably.



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.

At the end of September, yields on 1-, 3-, 6- and 12-month U.S. Treasuries were 2.69%, 3.27%, 3.95% and 4.03%, respectively; the 1-, 3-, 6- and 12-month Bloomberg Short-Term Bank Yield Index rates (BSBY) were 3.10%, 3.64%, 4.21% and 4.74%, respectively; and the 1-, 3-, 6- and 12-month London interbank offered rates were 3.17%, 3.75%, 4.27% and 4.74%, respectively.

BOARD CHECK PAYMENT RECAP
For the month ending Sep 30, 2022

ACCOUNTS PAYABLE

Skating Rink	5,817.41
Athletics	45,568.11
General Fund	925,373.27
Food Service	196,746.79
Bond Fund	-
Payroll Clearing	132,114.54
TOTAL ACCOUNTS PAYABLE*	<u>\$ 1,305,620.12</u>

PAYROLL

Skating Rink	11,044.54
General Fund	3,141,624.44
Food Service	97,107.78
Grants	318,755.17
TOTAL PAYROLL	<u>\$ 3,568,531.93</u>

WIRE TRANSFERS

Bond Payments to Computershare	300.00
Bond Payments to Bank of NY Mellon	-
Other Wires	711.67
TOTAL OUTGOING WIRES	<u>\$ 1,011.67</u>

TOTAL DISBURSEMENTS **\$ 4,875,163.72**

*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 / 3	5,817.41
					Totals for Fund 169 / 3	46,568.11
					Totals for Fund 199 / 2	6,238.70
					Totals for Fund 199 / 3	603,515.73
					Totals for Fund 224 / 3	12,700.00
					Totals for Fund 240 / 3	196,746.79
					Totals for Fund 244 / 3	8,532.00
					Totals for Fund 255 / 3	1,625.00
					Totals for Fund 263 / 3	4,492.50
					Totals for Fund 279 / 3	-887.00
					Totals for Fund 282 / 3	209,885.16
					Totals for Fund 287 / 3	13,230.00
					Totals for Fund 410 / 3	64,983.18
					Totals for Fund 429 / 3	58.00
					Totals for Fund 863 / 3	132,114.54
					Totals For Checks	1,305,620.12

Estimated Number Of Unpaid Checks To Print:

End of Report

SPLENDORA INDEPENDENT SCHOOL DISTRICT

FINANCIAL STATEMENT

October 18, 2022

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, 2022.

PRESIDENT

SECRETARY

**Splendora ISD
Pledge Security Listing
9/30/2022**

<u>Safekeep</u>	<u>Safekeep</u>			<u>Maturity</u>	<u>FAS</u>		<u>Face</u>	<u>Pledged</u>	<u>Original</u>	<u>Pledged</u>	<u>Pledged</u>	<u>Pledged</u>
<u>Code</u>	<u>Location</u>	<u>Cusip</u>	<u>Description</u>	<u>Date</u>	<u>115</u>	<u>Coupon</u>	<u>Amount</u>	<u>Percent</u>	<u>Face Value</u>	<u>Par Value</u>	<u>Book Value</u>	<u>Market Value</u>
FHLD	FHLB-Dallas	31410FUN3	FNMA Pool #888089	06-01-2032	AFS	7.500	11,517,799	100%	11,517,799.00	382,413.85	387,501.80	397,079.42
FHLD	FHLB-Dallas	106059KR8	BRAZORIA CNTY TX MUNI UTIL DIS	09-01-2029	AFS	4.000	430,000	100%	430,000.00	430,000.00	434,706.72	433,526.00
FHLD	FHLB-Dallas	17240hmx1	CINCO S W TX MUNI UTILITY DIST	09-01-2033	AFS	4.000	515,000	100%	515,000.00	515,000.00	521,807.78	518,486.55
FHLD	FHLB-Dallas	59074PKN0	MESQUITE TX	02-15-2035	AFS	5.000	500,000	100%	500,000.00	500,000.00	550,195.12	535,610.00
FHLD	FHLB-Dallas	70107RCH6	PARKER CNTY JNR CLG DIST CO	08-01-2035	AFS	4.000	910,000	100%	910,000.00	910,000.00	940,600.34	874,337.10
FHLD	FHLB-Dallas	187145KS5	CLIFTON TX HGR EDU FIN CORP ED	08-15-2044	AFS	4.000	500,000	100%	500,000.00	500,000.00	545,734.93	453,615.00
FHLD	FHLB-Dallas	796269D21	SAN ANTONIO TX INDEP SCH DIST	08-15-2044	AFS	4.000	2,500,000	100%	2,500,000.00	2,500,000.00	2,726,390.47	2,273,125.00
FHLD	FHLB-Dallas	35880CW34	FRISCO TX INDEP SCH DIST	02-15-2052	AFS	2.625	5,000,000	100%	5,000,000.00	5,000,000.00	4,105,174.80	3,116,750.00
TOTAL									\$21,872,799.00	\$10,737,413.85	\$10,212,111.96	\$ 8,602,529.07



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

Board Meeting Date: 10/18/2022

Submitted Date: 9/22/2022

Agenda Business Items:

- X 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 Authorized Activity Fund Signatures to include Kevin Lynch, Stacey Swanson, and Niki Ferguson.

Background Information: Our Bank is requiring board minutes authorizing signers for student activity account checks.

Attachments: N/A

Superintendent's Resolutions: Recommended



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

Board Meeting Date: October 18, 2022

Submitted Date: October 11, 20202

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 \$6775 to record the donation from the Splendoria Education Foundation for its campus donations. BA#1 also accrued for an increase in expenditures for the following: Campus donations from the SEF and the Fund Balance cost of the Educational Specification fees to Stantec.

Attachments: Amendment #1

Superintendent's Resolutions: Recommended

BUDGET AMENDMENTS 2022-23

AMENDMENT # 1

10/18/2022

FUND	BUDGET CODE	CURRENT BUDGET	ADD / (REDUCE)	TOTAL AMENDED BUDGET	DESCRIPTION
GENERAL OPERATING	199-00-574400-000-3-00024	-	6,775	6,775	SISD Education Foundation - Campus Donations
	TOTAL REVENUES	\$ -	\$ 6,775	\$ 6,775	
	199-11-639900-XXX-3-11024	-	6,775	6,775	SISD Education Foundation - Campus Donations
	199-41-621900-750-3-99000	10,000	140,000	150,000	Educational Specifications & Long-term Plan
	TOTAL EXPENDITURES	\$ 10,000	\$ 146,775	\$ 156,775	189
	BUDGET FUND BALANCE		\$ (140,000)		

Cell: H12

Comment: Stacey Swanson:
199-13-611900-999-3-30099 TO
199-21-611900-999-3-30099

Cell: H13

Comment: Stacey Swanson:
199-21-611900-999-3-99099
to
199-13-611900-999-3-30099 &
199-13-611900-999-3-99099



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

Board Meeting Date: October 18, 2022

Submitted Date: October 4, 2022

Agenda Business Items:

- Consent Agenda Item
- New Action

Information Only Items:

- Presentation
- Recognition
- Information

Name of Person Responsible:

Brian Kroeger

Department or Campus:

Human Resources

Topic:

Class Size Waiver

Background Information:

Attachments:

 Class Size Waiver Data 22-23

Superintendent's Resolutions:

Recommended

Waivers needed for the following classes:

Timber Lakes Elementary

Kindergarten

Avellaneda 23:1

4th Grade

Livingston 24:1

Greenleaf Elementary

Pre Kindergarten

Feldmann 24:1

Mixon 24:1

Kindergarten

Ott 23:1

Luker 23:1

4th

Lachance 23:1

Lewis 23:1



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

Board Meeting Date: October 18, 2022

Submitted Date: October 13, 202

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: Suzanne Soto, Board President

Department or Campus: Admin

Topic: Board member CE Hours

Background Information: Consider Approval of Board Member Continuing Education 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 trustee's election or appointment or two-year anniversary of his or her previous training, as applicable.

There are seven training areas for board members 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 member's training in excess of the continuing education requirements.

Suzanne Soto - President, Is deficient in meeting the required continuing education.

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

Jackie Knott - Secretary, Is deficient in meeting the required continuing education.

Dan Muirhead – Assistant Secretary, Is deficient in meeting the required continuing education.

Barry Welch – Member, Has exceeded the required continuing education requirements.

Jason Sessum - Member, Is deficient in meeting the required continuing education.

Kimberly Klepcyk - Member, Has exceeded the required continuing education requirements.

Annual Announcement on Continuing Education of Board Members

Splendora ISD

November 2021 through October 2022 - Report run on 10/14/2022

NEW / EXPERIENCED TRUSTEES	Local District Orientation <i>(3 hours for new Trustees, within 1st 120 days)</i>	Introduction to Texas Education Code <i>(3 hours for new Trustees, within 1st 120 days)</i>	School Safety <i>(2 hour every 2 years for all trustees) (Within 1st 120 days for new trustees)</i>	Evaluating & Improving Student Outcomes <i>(3 hours every 2 years for all trustees) (Within 1st 120 days for new trustees)</i>	Post Legislative Update to TEC <i>(2 hours for experienced Trustees after each Legislative Session) (New Trustees - N/A)</i>	Child Abuse Prevention <i>((1 hour every 2 years) (Within 1st 120 days for new trustees)</i>	Team Building Session <i>(3 hours for all Trustees)</i>	Continuing Education <i>(10 hours for new trustees; 5 hours for experienced Trustees)</i>	Completed Exceeded Incomplete
Kimberly Klepcyk (N)	Complete	Complete	Complete	Complete	N/A	Complete	Complete	12 hrs	Exceeds
Allen Wells	N/A	N/A	Complete	Complete	N/A	Complete	Complete	6 hrs	Exceeds
Barry Welch	N/A	N/A	Complete	Complete	Complete	Complete	Complete	9 hrs	Exceeds
Dan Muirhead	N/A	N/A	Incomplete	Complete	N/A	Incomplete	Complete	11 hrs	Incomplete
Jackie Knott	N/A	N/A	Incomplete	Complete	N/A	Incomplete	Complete	3 hrs	Incomplete
Jason Sessum	N/A	N/A	Complete	Complete	N/A	Incomplete	Complete	0 hrs	Incomplete
Suzanne Soto	N/A	N/A	Complete	Complete	N/A	Incomplete	Complete	8 hrs	Incomplete
									196

(N) = New Trustee

School board members must complete training that is required by the State Board of Education (SBOE), and the board president must publicly announce whether each board member has met the SBOE training requirements. Board members must receive continuing education training in the areas reflected in this table, according to Tex. Educ. Code §11.159; 19 Tex. Admin. Code § 61.1, 61.3.

The annual announcement does not cover open government and cybersecurity training required for trustees under other law. Tex. Gov't Code §§ 551.005, 552.012, and 2054.5191. OMA and PIA training is required of all elected officials within 90 days of election or appointment. PIA training may be delegated by district policy. Cybersecurity training is required of all school board members annually.



This report is provided as a TASB member service. Official recordkeeping of Board Member continuing education credit is the responsibility of the district.



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

Board Meeting Date: October 18, 2022

Submitted Date: October 10, 2022

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: Approval of the Annual 2022 Financial Audit

Background Information: Weaver representative presented the annual financial audit.

Attachments: The final audit report.

Superintendent's Resolutions: Reviewed and recommended

Splendora Independent School District

Annual Financial Report

For the Fiscal Year Ended June 30, 2022

Splendora Independent School District
 Annual Financial Report
 For the Fiscal Year Ended June 30, 2022
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Splendoria Independent School District
 Annual Financial Report
 For the Fiscal Year Ended June 30, 2022
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Certificate of the Board

Splendor 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, 2022 at a meeting of the Board of Trustees of such school district on the 17th day of October 2022.

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 Audit of the Financial Statements

Opinions

We have audited 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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

The Board of Trustees of
Splendora Independent School District

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 is the responsibility of management and, 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.

The Board of Trustees of
Splendora Independent School District

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Supplementary Information as listed in the table of contents, and 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 (Uniform Guidance) are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Supplementary Information and 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 Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information Included in the Annual Financial Report

Management is responsible for the other information included in the annual financial report. The other information comprises the Schedule of Required Responses to Selected School FIRST Indicators but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated [insert date of report] 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 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 the District's internal control over financial reporting and compliance.

WEAVER AND TIDWELL, L.L.P.

Conroe, Texas
[AR DATE]

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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, 2022.

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 \$33,487,576 (*net position*). Of this amount, \$8,263,466 (*unrestricted net position*) was in a deficit due to the net pension and net OPEB liabilities.
- The District's total net position increased by \$4,444,575.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$21,846,009, an increase of \$708,313.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$14,923,754, or 33% of total general fund expenditures.
- The District's net bonded debt decreased by \$5,100,024 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 funds balance sheet and the governmental fund statements of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintained twenty- six governmental funds during the year. Information is presented separately in the governmental funds balance sheet and in the governmental funds 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 twenty-three 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.

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 \$33,487,576 at the close of the most recent fiscal year.

Splendora Independent School District's Net Position

	Governmental Activities					
	2022		2021		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Current and other assets	\$ 28,535,869	24	\$ 29,270,121	24	\$ (734,252)	(3)
Capital assets	90,325,695	76	91,998,248	76	(1,672,553)	(2)
Total assets	118,861,564	100	121,268,369	100	(2,406,805)	
Total deferred outflows of resources	12,250,587	100	10,943,110	100	1,307,477	12
Other liabilities	5,987,543	7	7,662,154	8	(1,674,611)	(22)
Noncurrent liabilities	74,217,435	93	84,043,194	92	(9,825,759)	(12)
Total liabilities	80,204,978	100	91,705,348	100	(11,500,370)	
Total deferred inflows of resources	17,419,597	100	11,463,130	100	5,956,467	52
Net position:						
Net investment in capital assets	40,348,497	121	37,062,723	128	3,285,774	9
Restricted	1,402,545	3	963,177	3	439,368	46
Unrestricted (deficit)	(8,263,466)	(24)	(8,982,899)	(31)	719,433	(8)
Total net position	\$ 33,487,576	100	\$ 29,043,001	100	\$ 4,444,575	

Net Investment in Capital Assets (\$40,348,497 or 121% 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 (\$1,402,545 or 3% of net position) consists of \$1,393,534 which is restricted for grants and \$9,011 which is restricted for debt service.

Unrestricted Net Position at fiscal year-end is a deficit (\$8,263,466) due to 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 \$4,444,575 from current operations. Key elements of this change are as follows:

Splendora Independent School District's Changes in Net Position

	Governmental Activities					
	2022		2021		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Revenue:						
Program revenues:						
Charges for services	\$ 1,062,941	2	699,499	1	\$ 363,442	52
Operating grants and contributions	9,614,097	16	10,699,063	19	(1,084,966)	(10)
General revenues:						
Property taxes, levied for general purposes	10,778,237	18	9,739,443	17	1,038,794	11
Property taxes, levied for debt service	4,984,363	8	4,273,596	8	710,767	17
Grants and contributions not restricted to specific programs	32,662,033	56	31,295,526	55	1,366,507	4
Investment earnings	54,510	-	33,125	-	21,385	65
Miscellaneous	29,491	-	134,402	-	(104,911)	(78)
Total revenues	59,185,672	100	56,874,654	100	2,311,018	
Expenses:						
Instruction	28,760,216	53	28,608,331	52	151,885	1
Instructional resources and media services	422,418	1	442,794	1	(20,376)	(5)
Curriculum and instructional staff development	1,670,875	3	1,853,091	3	(182,216)	(10)
Instructional leadership	915,338	2	1,113,458	2	(198,120)	(18)
School leadership	2,329,372	4	2,443,985	5	(114,613)	(5)
Guidance, counseling, and evaluation services	2,222,554	4	2,170,432	4	52,122	2
Social work services	74,072	-	-	-	74,072	100
Health services	445,323	1	478,444	1	(33,121)	(7)
Student transportation	2,167,543	4	2,008,157	4	159,386	8
Food services	2,919,688	6	2,836,937	5	82,751	3
Extracurricular activities	1,772,550	3	1,691,634	3	80,916	5
General administration	2,302,231	4	1,905,397	4	396,834	21
Plant maintenance and operations	5,370,549	10	4,413,835	8	956,714	22
Security and monitoring services	763,261	1	700,805	1	62,456	9
Data processing services	713,707	1	711,696	1	2,011	-
Community services	228,592	-	94,543	-	134,049	142
Interest on long-term debt	1,491,125	3	1,596,986	3	(105,861)	(7)
Issuance costs and fees	4,830	-	245,700	1	(240,870)	(98)
Facilities repair and maintenance	(1,505)	-	1,284,282	2	(1,285,787)	(100)
Payment related to shared services arrangements	50,095	-	22,535	-	27,560	122
Other intergovernmental charges	118,263	-	109,881	-	8,382	8
Total expenses	54,741,097	100	54,732,923	100	8,174	
Change in net position	4,444,575		2,141,731		2,302,844	
Net position - beginning	29,043,001		26,901,270		2,141,731	
Net position - ending	\$ 33,487,576		\$ 29,043,001		\$ 4,444,575	

Revenues are generated primarily from two sources. Grants and contributions (program and general revenues totaling \$42,267,130) represent 72% of total revenues and property taxes (\$15,762,600) represent 26% of total revenues. The remaining 2% 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 federal funding primarily related to the COVID-19 pandemic and increase in property tax values.

The primary functional expense of the District is Instruction (\$28,760,216), which represents 53% of total expenses and plant maintenance and operations (\$5,370,549), which represents 10% of total expenses. The remaining functional categories of expenses are individually 6% 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 \$21,846,009, an increase of \$708,313.

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 \$14,923,754 while total fund balance reached \$16,943,112. 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 33% of total general fund expenditures, while total fund balance represents 37% of that same amount. The fund balance of the District's general fund increased by \$366,647 during the current fiscal year, primarily due to the increase of state revenue.

The debt service fund has a total fund balance of \$265,164, 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 \$389,631. The decrease in the debt service fund was due to paying regularly scheduled debt payments.

The capital projects fund has a total fund balance of \$2,865,166, 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. There were no significant variations between the original and final budget. The final budget expenditures increased by \$555,500 primarily due to the increases in student transportation, plant maintenance and operations and community services in the current year as a result of additional federal funding received.

The most significant variations between final budget and actual results were state program revenues which were \$1,026,659 over budget due to an increase in ADA and facilities acquisition and construction expenditures which were \$1,820,099 under budget due to additional federal funding paying for construction costs.

Capital Assets and Long-term Liabilities

Capital Assets. The District's investment in capital assets for its governmental type activities as of June 30, 2022, amounts to \$90,325,695 (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:

- \$1,051,507 construction on CTE, agricultural barn, and land purchases
- \$510,518 in bus and vehicle purchases

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

	Governmental Activities					
	2022		2021		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Land and improvements	\$ 2,903,028	3	\$ 2,807,057	3	\$ 95,971	3
Construction in progress	11,025,038	12	9,973,531	11	1,051,507	11
Buildings and improvements	72,708,697	81	75,500,541	82	(2,791,844)	(4)
Furniture and equipment	3,688,932	4	3,717,119	4	(28,187)	(1)
Totals	\$ 90,325,695	100	\$ 91,998,248	100	\$ (1,672,553)	

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					
	2022		2021		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
General obligation bonds (net)	\$ 53,111,637	72	\$ 58,211,661	69	\$ (5,100,024)	(9)
Compensated absences	40,545	-	51,188	-	(10,643)	(21)
Claims Liability	272,000	-	-	-	272,000	100
Net pension liability	6,915,468	9	13,073,611	16	(6,158,143)	(47)
Net OPEB liability	13,877,785	19	12,706,734	15	1,171,051	9
Totals	\$ 74,217,435	100	\$ 84,043,194	100	\$ (9,825,759)	

The District's net bonded debt decreased by \$5,100,024 (9%) during the current fiscal year. This is due to scheduled debt payments. 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 Bond 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 4,538 students, which was a 10% increase from the prior year.
- District staff totals 671 employees, which includes 291 teachers and 105 teachers' aides and secretaries.
- The District maintains 6 campuses for instruction.
- Unemployment rates for the State and County were 4.1% and 4.4%, respectively.
- Property values of the District are projected to increase 40%.
- A maintenance and operations tax rate of \$.9429 and a debt service tax rate of \$0.4452, a total of \$1.3881 were adopted for 2021-2022.

All of these factors were considered in preparing the District's budget for the 2022-2023 fiscal year.

During the current fiscal year, unassigned fund balance in the general fund decreased to \$14,923,754. 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

Splendor Independent School District
 Statement of Net Position
 June 30, 2022

<u>Data Control Codes</u>		<u>Primary Governmental Activities</u>
ASSETS		
1110	Cash and cash equivalents	\$ 7,439,872
1120	Current investments	13,871,309
1220	Property taxes receivable	1,401,458
1230	Allowance for uncollectible taxes	(56,000)
1240	Due from other governments	5,463,174
1290	Other receivables	31,015
1300	Inventories	385,041
	Capital assets:	
1510	Land and improvements	2,903,028
1520	Buildings and improvements (net)	72,708,697
1530	Furniture and equipment (net)	3,688,932
1580	Construction in progress	<u>11,025,038</u>
1000	Total assets	118,861,564
DEFERRED OUTFLOWS OF RESOURCES		
1705	Deferred outflows - pension	5,342,310
1706	Deferred outflows - OPEB	6,533,311
1710	Deferred charge on refunding	<u>374,966</u>
1700	Total deferred outflows of resources	12,250,587
LIABILITIES		
2140	Interest payable	643,141
2160	Accrued wages payable	4,740,802
2180	Due to other governments	343,723
2200	Accrued liabilities	170,700
2300	Unearned revenue	89,177
	Noncurrent liabilities:	
2501	Due within one year	4,984,545
	Due in more than one year:	
2502	Long-term liabilities	48,439,637
2540	Net pension liability	6,915,468
2545	Net OPEB liability	<u>13,877,785</u>
2000	Total liabilities	80,204,978
DEFERRED INFLOWS OF RESOURCES		
2605	Deferred inflows - pension	7,661,190
2606	Deferred inflows - OPEB	9,652,714
2610	Deferred gain on refunding	<u>105,693</u>
2600	Total deferred inflows of resources	17,419,597
NET POSITION		
3200	Net investment in capital assets	40,348,497
3820	Restricted for grants	1,393,534
3850	Restricted for debt service	9,011
3900	Unrestricted (deficit)	<u>(8,263,466)</u>
3000	TOTAL NET POSITION	<u>\$ 33,487,576</u>

Splendora Independent School District
 Statement of Activities
 For the Fiscal Year Ended June 30, 2022

Data Control Codes	Functions/Programs	1 Expenses	3 Program Revenues		4 Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	
	PRIMARY GOVERNMENT				
	Governmental activities:				
0011	Instruction	\$ 28,760,216	\$ 28,000	\$ 2,363,848	\$ (26,368,368)
0012	Instructional resources and media services	422,418	-	133,663	(288,755)
0013	Curriculum and instructional staff development	1,670,875	-	448,673	(1,222,202)
0021	Instructional leadership	915,338	-	-	(915,338)
0023	School leadership	2,329,372	-	-	(2,329,372)
0031	Guidance, counseling, and evaluation services	2,222,554	-	521,959	(1,700,595)
0032	Social work services	74,072	-	75,737	1,665
0033	Health services	445,323	-	62,686	(382,637)
0034	Student transportation	2,167,543	-	211,660	(1,955,883)
0035	Food services	2,919,688	266,684	3,276,929	623,925
0036	Extracurricular activities	1,772,550	284,028	-	(1,488,522)
0041	General administration	2,302,231	-	-	(2,302,231)
0051	Plant maintenance and operations	5,370,549	89,233	946,991	(4,334,325)
0052	Security and monitoring services	763,261	-	26,473	(736,788)
0053	Data processing services	713,707	-	65,938	(647,769)
0061	Community services	228,592	394,996	80,964	247,368
0072	Interest on long-term debt	1,491,125	-	1,348,481	(142,644)
0073	Issuance costs and fees	4,830	-	-	(4,830)
0081	Facilities repair and maintenance	(1,505)	-	-	1,505
0093	Payments related to shared services arrangements	50,095	-	50,095	-
0099	Other intergovernmental charges	118,263	-	-	(118,263)
TG	Total governmental activities	54,741,097	1,062,941	9,614,097	(44,064,059)
TP	TOTAL PRIMARY GOVERNMENT	<u>\$ 54,741,097</u>	<u>\$ 1,062,941</u>	<u>\$ 9,614,097</u>	(44,064,059)
	General revenues:				
MT	Property taxes, levied for general purposes				10,778,237
DT	Property taxes, levied for debt service				4,984,363
GC	Grants and contributions not restricted to specific programs				32,662,033
IE	Investment earnings				54,510
MI	Miscellaneous				29,491
TR	Total general revenues				48,508,634
CN	Change in net position				4,444,575
NB	Net position - beginning				29,043,001
NE	NET POSITION - ENDING				<u>\$ 33,487,576</u>

Splendor Independent School District
 Balance Sheet – Governmental Funds
 June 30, 2022

199

<u>Data Control Codes</u>		<u>General Fund</u>
ASSETS		
1110	Cash and cash equivalents	\$ 4,254,066
1120	Current investments	11,718,493
1220	Property taxes receivable	998,470
1230	Allowance for uncollectible taxes	(40,000)
1240	Due from other governments	4,961,664
1260	Due from other funds	223,927
1290	Other receivables	31,015
1300	Inventories	247,358
1410	Prepaid items	<u>-</u>
1000	Total assets	<u>22,394,993</u>
1000a	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 22,394,993</u>
LIABILITIES		
2160	Accrued wages payable	\$ 4,324,456
2170	Due to other funds	9,734
2180	Due to other governments	-
2200	Accrued expenditures	159,221
2300	Unearned revenue	<u>-</u>
2000	Total liabilities	4,493,411
DEFERRED INFLOWS OF RESOURCES		
2600	Unavailable revenue - property taxes	<u>958,470</u>
	Total deferred inflows of resources	958,470
FUND BALANCES		
3410	Nonspendable - inventories	247,358
3450	Restricted - grant funds	-
3470	Restricted - capital acquisition and contractual obligations	-
3480	Restricted - debt service	-
3510	Committed - construction	1,500,000
3545	Committed - other	272,000
3600	Unassigned	<u>14,923,754</u>
3000	Total fund balances	<u>16,943,112</u>
4000	TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 22,394,993</u>

599		699		98			
Debt Service Fund		Capital Projects Fund		Total Nonmajor Funds		Total Governmental Funds	
\$	599,153	\$	838,089	\$	1,748,564	\$	7,439,872
	-		2,027,077		125,739		13,871,309
	402,988		-		-		1,401,458
	(16,000)		-		-		(56,000)
	-		-		501,510		5,463,174
	9,734		-		16,222		249,883
	-		-		-		31,015
	-		-		137,683		385,041
	-		-		-		-
	<u>995,875</u>		<u>2,865,166</u>		<u>2,529,718</u>		<u>28,785,752</u>
\$	<u>995,875</u>	\$	<u>2,865,166</u>	\$	<u>2,529,718</u>	\$	<u>28,785,752</u>
\$	-	\$	-	\$	416,346	\$	4,740,802
	-		-		240,149		249,883
	343,723		-		-		343,723
	-		-		11,479		170,700
	-		-		89,177		89,177
	<u>343,723</u>		<u>-</u>		<u>757,151</u>		<u>5,594,285</u>
	<u>386,988</u>		<u>-</u>		<u>-</u>		<u>1,345,458</u>
	386,988		-		-		1,345,458
	-		-		137,683		385,041
	-		-		1,393,534		1,393,534
	-		2,865,166		-		2,865,166
	265,164		-		-		265,164
	-		-		-		1,500,000
	-		-		241,350		513,350
	-		-		-		14,923,754
	<u>265,164</u>		<u>2,865,166</u>		<u>1,772,567</u>		<u>21,846,009</u>
\$	<u>995,875</u>	\$	<u>2,865,166</u>	\$	<u>2,529,718</u>	\$	<u>28,785,752</u>

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Splendor Independent School District
 Reconciliation of the Governmental Funds Balance Sheet
 to the Statement of Net Position
 June 30, 2022

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS (EXHIBIT C-1) \$ 21,846,009

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	\$ 142,844,367	
Accumulated depreciation of governmental capital assets	<u>(52,518,672)</u>	90,325,695

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.		1,345,458
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Long-term liabilities, including bonds payable, claims 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	\$ (47,845,000)	
Premiums on bonds payable	(5,266,637)	
Accrued interest on the bonds	(643,141)	
Claims payable	(272,000)	
Compensated absences	(40,545)	
Net pension liability	(6,915,468)	
Net OPEB liability	<u>(13,877,785)</u>	(74,860,576)

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.		374,966
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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.		(105,693)
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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.		5,342,310
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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.		(7,661,190)
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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.		6,533,311
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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>(9,652,714)</u>
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TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES (EXHIBIT A-1) \$ 33,487,576

Splendor Independent School District
 Statement of Revenues, Expenditures, and Changes
 in Fund Balances – Governmental Funds
 For the Fiscal Year Ended June 30, 2022

199

<u>Data Control Codes</u>		<u>General Fund</u>
REVENUES		
5700	Local and intermediate sources	\$ 11,289,509
5800	State program revenues	33,952,659
5900	Federal program revenues	<u>927,860</u>
5020	Total revenues	46,170,028
EXPENDITURES		
Current:		
0011	Instruction	25,430,151
0012	Instructional resources and media services	239,244
0013	Curriculum and instructional staff development	1,301,273
0021	Instructional leadership	983,052
0023	School leadership	2,487,143
0031	Guidance, counseling, and evaluation services	1,809,422
0032	Social work services	-
0033	Health services	401,582
0034	Student transportation	2,108,417
0035	Food services	-
0036	Extracurricular activities	1,382,786
0041	General administration	2,121,165
0051	Plant maintenance and operations	4,613,277
0052	Security and monitoring services	839,917
0053	Data processing services	625,025
0061	Community services	162,763
Debt service:		
0071	Principal on long-term debt	-
0072	Interest on long-term debt	-
0073	Issuance costs and fees	-
Capital outlay:		
0081	Facilities acquisition and construction	1,179,901
Intergovernmental:		
0093	Payments related to shared services arrangements	-
0099	Other intergovernmental charges	<u>118,263</u>
6030	Total expenditures	<u>45,803,381</u>
1100	Excess (deficiency) of revenues over (under) expenditures	366,647
0100	Fund balances - beginning	<u>16,576,465</u>
3000	FUND BALANCES - ENDING	<u><u>\$ 16,943,112</u></u>

599		699		98	
Debt Service Fund		Capital Projects Fund		Total Nonmajor Funds	Total Governmental Funds
\$ 4,925,399	\$ 5,819	\$ 552,961		\$ 16,773,688	
1,348,481	-	272,538		35,573,678	
-	-	8,514,576		9,442,436	
6,273,880	5,819	9,340,075		61,789,802	
-	-	2,749,747		28,179,898	
-	-	139,356		378,600	
-	-	472,842		1,774,115	
-	-	-		983,052	
-	-	-		2,487,143	
-	-	560,497		2,369,919	
-	-	78,820		78,820	
-	-	66,215		467,797	
-	-	219,115		2,327,532	
-	-	2,754,108		2,754,108	
-	-	248,491		1,631,277	
-	-	6,377		2,127,542	
-	-	963,913		5,577,190	
-	-	30,619		870,536	
-	-	71,283		696,308	
-	-	62,808		225,571	
4,705,000	-	-		4,705,000	
1,953,681	-	-		1,953,681	
4,830	-	-		4,830	
-	140,311	-		1,320,212	
-	-	50,095		50,095	
-	-	-		118,263	
6,663,511	140,311	8,474,286		61,081,489	
(389,631)	(134,492)	865,789		708,313	
654,795	2,999,658	906,778		21,137,696	
\$ 265,164	\$ 2,865,166	\$ 1,772,567		\$ 21,846,009	

Splendor 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, 2022

TOTAL NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS (EXHIBIT C-2) \$ 708,313

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	\$ 1,900,381	
Depreciation expense	<u>(3,572,934)</u>	(1,672,553)

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. 157,309

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 4,705,000

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	\$ 74,737	
Amortization of bond premiums	395,024	
Amortization of deferred charge and gain on refunding	<u>(7,205)</u>	462,556

Repayment of claims payable is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. (272,000)

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. 10,643

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)	\$ (290,196)	
Deferred inflows (increased) decreased	(5,624,091)	
Net pension liability (increased) decreased	<u>6,158,143</u>	243,856

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)	\$ 1,620,630	
Deferred inflows (increased) decreased	(348,128)	
Net OPEB liability (increased) decreased	<u>(1,171,051)</u>	<u>101,451</u>

CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES (EXHIBIT B-1) \$ 4,444,575

Splendora Independent School District
Statement of Fiduciary Net Position
Fiduciary Fund
June 30, 2022

865

Custodial Fund
Student
Activity

ASSETS

Cash and cash equivalents

\$ 145,837

Total assets

145,837

NET POSITION

Restricted for:

Student activities

145,837

TOTAL NET POSITION

\$ 145,837

Splendoria Independent School District
 Statement of Changes in Fiduciary Net Position
 Fiduciary Fund
 For the Fiscal Year Ended June 30, 2022

865

Custodial Fund
Student
Activity

ADDITIONS

Student club fees

\$ 257,231

Total additions

257,231

DEDUCTIONS

Student activities

243,800

Total deductions

243,800

Net change in fiduciary net position

13,431

Net position - beginning of year

132,406

NET POSITION - END OF YEAR

\$ 145,837

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. All fiduciary activities are reported separately 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 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.

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.

Additionally, the District reports the following fund type, included in nonmajor governmental funds:

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.

Splendor Independent School District

Notes to the Financial Statements

The District's fiduciary funds consist of the following:

The *custodial fund* accounts for assets held by the District for student activities. Contributions, gifts and fundraisers benefit the student organizations that raise the funds, and are not held in a trust.

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 and fiduciary fund 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.

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.

Splendor Independent School District Notes to the Financial Statements

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 net asset 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.

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:

<u>Capital Asset Classes</u>	<u>Lives</u>
Buildings and improvements	3-50
Furniture and equipment	3-25

Splendor Independent School District

Notes to the Financial Statements

5. Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent 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 represent 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 as a reduction of the applicable pension/OPEB liability.
- 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.

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).

Splendora Independent School District

Notes to the Financial Statements

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 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 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.

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.

Splendor Independent School District

Notes to the Financial Statements

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.

J. Implementation of New Accounting Standards

GASB Statement No. 87, *Leases* (GASB 87), establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under GASB 87, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this statement were originally effective for reporting periods beginning after December 15, 2019; however, issuance of GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance* (GASB 95), extended the effective date of GASB 87 to reporting periods beginning after June 15, 2021, with earlier application encouraged. GASB 87 was implemented in the District's 2022 financial statements with no impact to amounts reported under previous standards.

K. Recent Accounting Pronouncements

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (GASB 96), provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This statement 1) defines a SBITA; 2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset - and a corresponding subscription liability; 3) provides the capitalization criteria for outlays other than subscription payments; and 4) requires note disclosures regarding a SBITA. The requirements of this statement are effective for reporting periods beginning after June 15, 2022, with earlier application encouraged. GASB 96 will be implemented in the District's fiscal year 2023 financial statements and the impact has not yet been determined.

GASB Statement No. 100, *Accounting Changes and Error Corrections* (GASB 100), enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This statement 1) defines accounting changes and corrections of errors; 2) prescribes the accounting and financial reporting for each type of accounting change and error corrections; and 3) clarifies required note disclosures. The requirements of this statement are effective for reporting periods beginning after June 15, 2023, with earlier application encouraged. GASB 100 will be implemented in the District's fiscal year 2024 financial statements and the impact has not yet been determined.

Splendora Independent School District

Notes to the Financial Statements

GASB Statement No. 101, *Compensated Absences* (GASB 101), improves the information needs of financial statements users by updating the recognition and measurement guidance for compensated absences under a unified model and amending certain previously required disclosures. The requirements of this statement are effective for reporting periods beginning after December 15, 2023, with earlier application encouraged. GASB 101 will be implemented in the District's fiscal year 2025 financial statements and the impact has not yet been determined.

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 20 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.

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 difference between the original and final amended budget of the general fund was to decrease function 11 for reallocation of excess payroll costs.

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, 2022.

C. Excess of Expenditures Over Appropriations

For the fiscal year June 30, 2022, expenditures did exceed appropriations in the following functions (the legal level of budgetary control):

Fund	Function	Final Budget	Actual	Variance
General Fund	41	\$ 2,113,540	\$ 2,121,165	\$ (7,625)

Splendora Independent School District
 Notes to the Financial Statements

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.

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 net asset value 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, 2022	Percent of Total Investments	Weighted Average Maturity (Days)	Credit Risk
Investments measured at amortized cost:				
Investment pools:				
TexPool	\$ 7,164,646	52%	23	AAAm*
Lone Star	1,696,807	12%	12	AAAm*
Investments measured at net asset value:				
Texas Class	<u>5,009,856</u>	<u>36%</u>	38	AAAm*
Total value	<u>\$ 13,871,309</u>	<u>100%</u>		
Portfolio weighted average maturity			27	

* Standard & Poor's Rating

Splendor Independent School District

Notes to the Financial Statements

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.

Texas CLASS is an external investment pool measured at net asset value. It was created in accordance with the requirements contained in section 2256.016 of the Public Funds Investment Act (PFIA). The Texas CLASS Trust Agreement is an agreement of indefinite term regarding the investment, reinvestment, and withdrawal of local government funds. The parties to the Trust Agreement are Texas local government entities that choose to participate in the Trust (the Participants), Public Trust Advisors, LLC (Public Trust) as Program Administrator, and Wells Fargo Bank Texas, N.A. as Custodian.

TexPool, Texas CLASS 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.

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. Texas CLASS is duly chartered and administered by the State Comptroller's Office. All credit ratings met acceptable levels required by legal guidelines prescribed by both the PFIA and the District's investment policy.

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, 2022, 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.

Splendor Independent School District
 Notes to the Financial Statements

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	\$ (5,000)
Change in uncollectibles related to debt service property taxes	<u>(1,000)</u>
Total change in uncollectibles of the current fiscal year	<u>\$ (6,000)</u>

Approximately 53% of the outstanding balance of property taxes receivable is not anticipated to be collected within the next year.

C. Interfund Receivables, Payables, and Transfers

1. Receivables/Payables

The composition of interfund receivable/payable balances as of June 30, 2022, is as follows:

Fund	Interfund Receivables	Interfund Payables
General fund	\$ 223,927	\$ 9,734
Debt service fund	9,734	-
Other governmental funds - nonmajor	<u>16,222</u>	<u>240,149</u>
Totals	<u>\$ 249,883</u>	<u>\$ 249,883</u>

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 District did not have any transfers in the current fiscal year.

Splendora Independent School District
 Notes to the Financial Statements

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2022 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land and improvements	\$ 2,807,057	\$ 95,971	\$ -	\$ 2,903,028
Construction in progress	9,973,531	1,051,507	-	11,025,038
Total capital assets, not being depreciated	12,780,588	1,147,478	-	13,928,066
Capital assets, being depreciated:				
Buildings and improvements	114,166,896	174,239	-	114,341,135
Furniture and equipment	13,996,502	578,664	-	14,575,166
Total capital assets, being depreciated	128,163,398	752,903	-	128,916,301
Less accumulated depreciation for:				
Buildings and improvements	(38,666,355)	(2,966,083)	-	(41,632,438)
Furniture and equipment	(10,279,383)	(606,851)	-	(10,886,234)
Total accumulated depreciation	(48,945,738)	(3,572,934)	-	(52,518,672)
Total capital assets, being depreciated, net	79,217,660	(2,820,031)	-	76,397,629
Governmental activities capital assets, net	\$ 91,998,248	\$ (1,672,553)	\$ -	\$ 90,325,695

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

Governmental activities:	
11 Instruction	\$ 2,516,170
12 Instructional resources and media services	62,185
21 Instructional leadership	2,492
23 School leadership	36,507
31 Guidance, counseling, and evaluation services	11,530
33 Health services	11,606
34 Student transportation	291,732
35 Food services	256,590
36 Extracurricular activities	218,651
41 General administration	13,749
51 Plant maintenance and operations	47,428
52 Security and monitoring services	33,341
53 Data processing services	62,830
61 Community services	8,123
Total depreciation expense-governmental activities	\$ 3,572,934

Splendora Independent School District
 Notes to the Financial Statements

E. Long-term Liabilities

The District's long-term liabilities consist of bond indebtedness, claims payable, 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, 2022, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 52,550,000	\$ -	\$ (4,705,000)	\$ 47,845,000	\$ 4,910,000
Issuance premiums	5,661,661	-	(395,024)	5,266,637	-
For accreted interest (CAB's)	-	-	-	-	-
Total bonds payable, net	58,211,661	-	(5,100,024)	53,111,637	4,910,000
Claims payable	-	300,000	(28,000)	272,000	34,000
Compensated absences	51,188	5,376	(16,019)	40,545	40,545
Net pension liability	13,073,611	1,458,306	(7,616,449)	6,915,468	-
Net OPEB liability	12,706,734	2,743,634	(1,572,583)	13,877,785	-
Governmental activities long-term liabilities	\$ 84,043,194	\$ 4,507,316	\$ (14,333,075)	\$ 74,217,435	\$ 4,984,545

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
2015 REF	2.00-4.00%	3,530,000	2033	2,600,000	-	(180,000)	2,420,000
2016A REF	2.00-5.00%	14,315,000	3039	12,515,000	-	(490,000)	12,025,000
2016B BLDG & REF	2.00-5.00%	32,225,000	2037	19,865,000	-	(3,125,000)	16,740,000
2020 REF	2.25-5.00%	5,890,000	2030	5,345,000	-	(575,000)	4,770,000
2020A REF	3.00-3.00%	8,160,000	2043	8,160,000	-	(335,000)	7,825,000
2021 REF	3.00-3.00%	2,165,000	2027	2,165,000	-	-	2,165,000
Total general obligation bonds				\$ 52,550,000	\$ -	\$ (4,705,000)	\$ 47,845,000

Splendora Independent School District
 Notes to the Financial Statements

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

Year Ending June 30,	Principal	Interest	Total Requirements
2023	\$ 4,910,000	\$ 1,641,281	\$ 6,551,281
2024	2,480,000	1,483,919	3,963,919
2025	2,585,000	1,388,937	3,973,937
2026	2,695,000	1,290,722	3,985,722
2027	2,795,000	1,181,700	3,976,700
2028	2,905,000	1,072,463	3,977,463
2029	3,020,000	970,450	3,990,450
2030	2,380,000	886,181	3,266,181
2031	3,315,000	791,500	4,106,500
2032	3,330,000	664,575	3,994,575
2033	2,450,000	551,250	3,001,250
2034	2,270,000	462,875	2,732,875
2035	2,360,000	375,150	2,735,150
2036	2,445,000	288,869	2,733,869
2037	2,535,000	204,206	2,739,206
2038	1,450,000	139,350	1,589,350
2039	1,500,000	95,100	1,595,100
2040	575,000	63,975	638,975
2041	595,000	46,425	641,425
2042	615,000	28,275	643,275
2043	635,000	9,525	644,525
Totals	\$ 47,845,000	\$ 13,636,728	\$ 61,481,728

As of June 30, 2022, the District did not have any authorized but unissued bonds.

In prior years, the District defeased certain bonds through the issuance of the new bonds and placed the proceeds in an irrevocable trust to provide for all future debt service payments of the old bonds. Securities being utilized to repay the refinanced debt as it becomes due consist solely of U.S. government obligations. Accordingly, the trust account securities and the liability for the defeased bonds are not included in the District's basic financial statements. As of June 30, 2022, there were no outstanding defeased bonds.

Claims Payable

During 2022, the District entered into a mediated settlement agreement in the amount of \$300,000 requiring annual payments through 2030.

The following is a summary of changes in the claims payable for the fiscal year:

Description	Interest Rate	Original Obligation	Maturity Date	Beginning Balance	Additions	Reductions	Ending Balance
Claim payable	N/A	\$ 300,000	2030	\$ -	\$ 300,000	\$ (28,000)	\$ 272,000
Total Claims Payable				\$ -	\$ 300,000	\$ (28,000)	\$ 272,000

Splendor Independent School District
 Notes to the Financial Statements

Year Ending June 30,	Principal	Interest	Total Requirements
2023	\$ 34,000	\$ -	\$ 34,000
2024	34,000	-	34,000
2025	34,000	-	34,000
2026	34,000	-	34,000
2027	34,000	-	34,000
2028	34,000	-	34,000
2029	34,000	-	34,000
2030	34,000	-	34,000
Totals	\$ 272,000	\$ -	\$ 272,000

F. Fund Balance

Other committed fund balance includes the following commitments of funds:

Other governmental funds:	
General Fund	\$ 272,000
Campus activity funds	241,350
Total other committed fund balance	\$ 513,350

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	\$ 10,683,387	\$ 4,921,904	\$ -	\$ -	\$ 15,605,291
Investment income	44,295	2,147	5,819	2,249	54,510
Food sales	-	-	-	266,684	266,684
Extracurricular activities	351,158	-	-	284,028	635,186
Other	210,669	1,348	-	-	212,017
Totals	\$ 11,289,509	\$ 4,925,399	\$ 5,819	\$ 552,961	\$ 16,773,688

Splendor Independent School District

Notes to the Financial Statements

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.

Health Insurance

During the year ended June 30, 2022, 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. 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, 2022, 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.

Splendora Independent School District

Notes to the Financial Statements

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 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 Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information. That report may be obtained on the Internet at <http://www.trs.texas.gov/TRS%20Documents/acfr-2021.pdf>; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

Benefits Provided

TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3% (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.

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

Splendora Independent School District
 Notes to the Financial Statements

Rates for such plan fiscal years are as follows:

	Contribution Rates	
	2022	2021
Member	8.00%	7.70%
Non-employer contributing entity (State)	7.75%	7.50%
Employers (District)	7.75%	7.50%

The contribution amounts for the District’s fiscal year 2022 are as follows:

District contributions	\$	1,267,094
Member contributions		2,630,098
NECE on-behalf contributions (State)		1,728,555

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.

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.
- Public education employer contribution - all public schools, charter schools and regional education service centers must contribute 1.6% of the member’s salary beginning in September 1, 2012, gradually increasing to 2.0% on September 1, 2024.

Splendor Independent School District

Notes to the Financial Statements

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

At June 30, 2022, the District reported a liability of \$6,915,468 for its proportionate share of the TRS's net pension liability. 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	\$ 6,915,468
State's proportionate share of the net pension liability associated with the District	<u>9,670,202</u>
Total	<u>\$ 16,585,670</u>

The net pension liability was measured as of August 31, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as August 31, 2020 rolled forward to August 31, 2021. 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, 2020 through August 31, 2021.

At the measurement date of August 31, 2021, the District's proportion of the collective net pension liability was 0.0271551972% which was an increase of 0.00027449586% from its proportion measured as of August 31, 2020.

For the fiscal year ended June 30, 2022, the District recognized pension expense of \$1,061,898 and revenue of \$38,660 for support provided by the State.

At June 30, 2022, 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	\$ 11,573	\$ 486,854
Changes of assumptions	2,444,483	1,065,585
Difference between projected and actual earnings on pension plan investments	-	5,798,530
Changes in proportion and difference between District's contributions and the proportionate share of contributions	1,811,471	310,221
District contributions paid subsequent to the measurement date	<u>1,074,783</u>	<u>-</u>
Totals	<u>\$ 5,342,310</u>	<u>\$ 7,661,190</u>

Splendora Independent School District

Notes to the Financial Statements

\$1,074,783 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, 2023. 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,	
2023	\$ (423,789)
2024	(502,048)
2025	(1,073,062)
2026	(1,579,559)
2027	135,416
Thereafter	<u>49,379</u>
Total	<u>\$ (3,393,663)</u>

Actuarial Methods and Assumptions

The actuarial valuation of the total pension liability was performed as of August 31, 2020. Update procedures were used to roll forward the total pension liability to August 31, 2021 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 2020	1.95%. 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)	2120
Inflation	2.30%
Salary increases	3.05% to 9.05% including inflation
Ad hoc postemployment benefit changes	None
Active mortality rates	Based on 90 percent of the RP 2014 Employee Mortality Tables for males and females with full generational mortality. The post-retirement mortality rates for healthy lives were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables with full generational projection using the ultimate improvement rates from the most recently published 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, 2017 and adopted in July 2018.

Splendor 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, 2021 are summarized below:

Asset Class*	Target Allocation**	Long-term Expected Geometric Real Rate of Return***	Expected Contribution to Long-Term Portfolio Returns
Global equity:			
U.S.	18.00%	3.60%	0.94%
Non-U.S. developed	13.00%	4.40%	0.83%
Emerging markets	9.00%	4.60%	0.74%
Private equity	14.00%	6.30%	1.36%
Stable value:			
Government bonds	16.00%	-0.20%	0.01%
Absolute return	-	1.10%	-
Stable value hedge funds	5.00%	2.20%	0.12%
Real return:			
Real estate	15.00%	4.50%	1.00%
Energy, natural resources and infrastructure	6.00%	4.70%	0.35%
Commodities	-	1.70%	-
Risk parity:			
Risk parity	8.00%	2.80%	0.28%
Asset allocation leverage:			
Cash	2.00%	-0.70%	-0.01%
Asset allocation leverage cash	-6.00%	-0.50%	0.03%
Inflation expectation			2.20%
Volatility drag****			-0.95%
Total	100.00%		6.90%

* Absolute return includes credit sensitive investments

** Target allocations are based on the FY 2021 policy model.

*** Capital market assumptions come from Aon Hewitt (as of 8/31/2021).

**** The volatility drag results from the conversion between arithmetic and geometric mean returns.

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	\$ 15,111,395	\$ 6,915,468	\$ 266,083

Change of Assumptions Since the Prior Measurement Date

There were no changes of assumptions that affected measurement of the total pension liability during the measurement period.

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. TRS-CARE was established in 1986 by the Texas legislature and is administered through a trust by the Teacher Retirement System of Texas (TRS) Board of Trustees 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 Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at <http://www.trs.texas.gov/TRS%20Documents/acfr-2021.pdf>; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

Benefits Provided

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

Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. There are no automatic post-employment benefit changes; including automatic cost-of-living adjustments (COLAS). 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	
	2022	2021
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 2022 are as follows:

District contributions	\$ 289,067
Member contributions	215,001
NECE on-behalf contributions (State)	385,315

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.

The State of Texas also contributed \$103,762, \$152,924 and \$128,402 in 2022, 2021, and 2020 respectively, for on-behalf payments for Medicare Part D.

Splendor Independent School District

Notes to the Financial Statements

TRS-Care received a supplemental appropriation from the State of Texas as the Non-Employer Contributing Entity in the amount of \$5.5 million in fiscal year 2021 for consumer protections against medical health care billing by certain out-of-network providers.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2022, the District reported a liability of \$13,877,785 for its proportionate share of the TRS's net OPEB liability. 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	\$	13,877,785
State's proportionate share of the net OPEB liability associated with the District		18,593,139
Total		\$ 32,470,924

The net OPEB liability was measured as of August 31, 2021 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as August 31, 2020 rolled forward to August 31, 2021. 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, 2020 through August 31, 2021.

At the measurement date of August 31, 2021, the employer's proportion of the collective net OPEB liability was 0.0359766059% which was an increase of 0.000025505999% from its proportion measured as of August 31, 2020.

For the fiscal year ended June 30, 2022, the District recognized net OPEB revenue of \$498,613 due to recognition of deferred inflows in excess of deferred outflows and current year expense. OPEB revenue of \$686,229 was recognized for support provided by the State.

At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 597,504	\$ 6,717,819
Changes of assumptions	1,537,128	2,934,895
Difference between projected and actual earnings on OPEB plan investments	15,067	-
Changes in proportion and difference between District's contributions and the proportionate share of contributions	4,140,068	-
District contributions paid subsequent to the measurement date	243,544	-
Totals	\$ 6,533,311	\$ 9,652,714

Splendora Independent School District

Notes to the Financial Statements

\$243,544 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, 2023. 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,		
2023	\$	(797,250)
2024		(797,590)
2025		(797,497)
2026		(432,197)
2027		62,358
Thereafter		<u>(600,771)</u>
Total	\$	<u>(3,362,947)</u>

Actuarial Methods and Assumptions

The actuarial valuation of the total OPEB liability was performed as of August 31, 2020. Update procedures were used to roll forward the total OPEB liability to August 31, 2021.

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, 2021 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 8.5% for Medicare retirees and 7.10% for non-Medicare retirees. There was an initial prescription drug trend rate of 9.00% for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25 % over a period of 12 years.

Splendor 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	1.95%
Aging factors	Based on plan specific experience
Election rates	Normal retirement: 65% participation prior to age 65 and 40% 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.
Salary increase	3.05% to 9.05%, including inflation
Ad hoc postemployment benefit changes	None

Discount Rate

A single discount rate of 1.95% was used to measure the total OPEB liability at August 31, 2021. This was a decrease of 0.38% in the discount rate since the August 31, 2020 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” as of August 31, 2021.

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 (1.95%) in measuring the net OPEB liability.

	1% Decrease (0.95%)	Current Discount Rate (1.95%)	1% Increase (2.95%)
District's proportionate share of the net OPEB liability	\$ 16,739,806	\$ 13,877,785	\$ 11,625,281

Splendora Independent School District

Notes to the Financial Statements

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	\$ 11,240,546	\$ 13,877,785	\$ 17,416,304

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 2.33% as of August 31, 2020 to 1.95% as of August 31, 2021. This change increased the total OPEB liability.

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 2022, the District received textbooks purchased by the State of Texas for the benefit of the District for a purchase price of \$50,800. The District receives the textbooks as part of state funding for textbook allotment. The textbooks have been recorded in the amount of \$50,800 in a special revenue fund as both state revenues and expenditures, which represents the amount of consideration given by the State of Texas.

Required Supplementary Information

Splendor Independent School District
 Schedule of Revenues, Expenditures, and Changes in
 Fund Balance - Budget and Actual
 General Fund
 For the Fiscal Year Ended June 30, 2022

Data Control Codes		Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
		Original	Final		
REVENUES					
5700	Local and intermediate sources	\$ 11,264,000	\$ 11,354,000	\$ 11,289,509	\$ (64,491)
5800	State program revenues	32,898,000	32,926,000	33,952,659	1,026,659
5900	Federal program revenues	548,000	932,500	927,860	(4,640)
5020	Total revenues	44,710,000	45,212,500	46,170,028	957,528
EXPENDITURES					
Current:					
0011	Instruction	25,859,151	25,927,651	25,430,151	497,500
0012	Instructional resources and media services	243,760	240,760	239,244	1,516
0013	Curriculum and instructional staff development	1,465,780	1,305,780	1,301,273	4,507
0021	Instructional leadership	1,091,755	987,755	983,052	4,703
0023	School leadership	2,511,634	2,493,634	2,487,143	6,491
0031	Guidance, counseling, and evaluation services	1,685,360	1,817,360	1,809,422	7,938
0032	Social work services	3,000	3,000	-	3,000
0033	Health services	412,495	424,495	401,582	22,913
0034	Student transportation	1,968,510	2,128,688	2,108,417	20,271
0036	Extracurricular activities	1,385,825	1,390,647	1,382,786	7,861
0041	General administration	2,143,540	2,113,540	2,121,165	(7,625)
0051	Plant maintenance and operations	4,411,510	4,636,510	4,613,277	23,233
0052	Security and monitoring services	750,580	855,580	839,917	15,663
0053	Data processing services	644,550	633,550	625,025	8,525
0061	Community services	17,550	186,550	162,763	23,787
Capital outlay:					
0081	Facilities acquisition and construction	3,000,000	3,000,000	1,179,901	1,820,099
Intergovernmental:					
0099	Other intergovernmental charges	115,000	120,000	118,263	1,737
6030	Total expenditures	47,710,000	48,265,500	45,803,381	2,462,119
1100	Excess (deficiency) of revenues				
1100	over (under) expenditures	(3,000,000)	(3,053,000)	366,647	3,419,647
0100	Fund balance - beginning	16,576,465	16,576,465	16,576,465	-
3000	FUND BALANCE - ENDING	\$ 13,576,465	\$ 13,523,465	\$ 16,943,112	\$ 3,419,647

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 Eight Fiscal Years*

<u>Year</u>	<u>District's Proportion of Net Pension Liability</u>	<u>District's Proportionate Share of the Net Pension Liability</u>	<u>State's Proportionate Share of the Net Pension Liability Associated with the District</u>	<u>Total</u>	<u>District's Covered Payroll</u>	<u>District's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
2022	0.0271552%	\$ 6,915,468	\$ 9,670,202	\$ 16,585,670	\$ 31,169,316	22.19%	88.79%
2021	0.0244102%	\$ 13,073,611	\$ 20,487,116	\$ 33,560,727	\$ 29,318,562	44.59%	75.54%
2020	0.0254541%	\$ 13,231,834	\$ 18,376,485	\$ 31,608,319	\$ 27,004,992	49.00%	75.24%
2019	0.0240344%	\$ 13,229,115	\$ 19,029,341	\$ 32,258,456	\$ 24,961,187	53.00%	73.74%
2018	0.0217969%	\$ 6,969,463	\$ 10,625,117	\$ 17,594,580	\$ 22,205,049	31.39%	82.17%
2017	0.0206477%	\$ 7,802,450	\$ 12,252,564	\$ 20,055,014	\$ 20,809,777	37.49%	78.00%
2016	0.0209355%	\$ 7,400,421	\$ 11,535,411	\$ 18,935,832	\$ 19,614,488	37.73%	78.43%
2015	0.0120075%	\$ 3,207,369	\$ 9,611,056	\$ 12,818,425	\$ 17,594,013	18.23%	83.25%

* The amounts presented for the fiscal years were determined as of the Plan's fiscal year, 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 Pension Plan
 For the Last Eight Fiscal Years*

Year	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2022	\$ 1,267,094	\$ (1,267,094)	\$ -	\$ 33,077,078	3.83%
2021	\$ 1,128,189	\$ (1,128,189)	\$ -	\$ 31,169,316	3.62%
2020	\$ 989,363	\$ (989,363)	\$ -	\$ 29,318,562	3.37%
2019	\$ 880,688	\$ (880,688)	\$ -	\$ 26,680,249	3.30%
2018	\$ 793,198	\$ (793,198)	\$ -	\$ 24,539,187	3.23%
2017	\$ 701,344	\$ (701,344)	\$ -	\$ 22,205,049	3.16%
2016	\$ 654,655	\$ (654,655)	\$ -	\$ 20,627,593	3.17%
2015	\$ 565,600	\$ (565,600)	\$ -	\$ 19,239,683	2.94%

* The amounts presented for the fiscal years were determined as of the District's fiscal year end.
 Ten years of data is not available.

Splendora Independent School District
 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 Five Fiscal Years*

<u>Year</u>	<u>District's Proportion of Net OPEB Liability</u>	<u>District's Proportionate Share of the Net OPEB Liability</u>	<u>State's Proportionate Share of the Net OPEB Liability Associated with the District</u>	<u>Total</u>	<u>District's Covered Payroll</u>	<u>District's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</u>
2022	0.0359766%	\$ 13,877,785	\$ 18,593,139	\$ 32,470,924	\$ 31,169,316	44.52%	6.18%
2021	0.0334260%	\$ 12,706,734	\$ 17,074,805	\$ 29,781,539	\$ 29,318,562	43.34%	4.99%
2020	0.0329609%	\$ 15,587,604	\$ 20,714,438	\$ 36,302,042	\$ 27,004,992	57.72%	2.66%
2019	0.0303332%	\$ 15,145,664	\$ 21,245,185	\$ 36,390,849	\$ 24,961,187	60.68%	1.57%
2018	0.0261940%	\$ 11,390,796	\$ 17,748,283	\$ 29,139,079	\$ 22,205,049	51.30%	0.91%

* The amounts presented for the fiscal years were determined as of the Plan's fiscal year, 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 Five Fiscal Years*

Year	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2022	\$ 289,067	\$ (289,067)	\$ -	\$ 33,077,078	0.87%
2021	\$ 260,855	\$ (260,855)	\$ -	\$ 31,169,316	0.84%
2020	\$ 262,993	\$ (262,993)	\$ -	\$ 29,318,562	0.90%
2019	\$ 226,415	\$ (226,415)	\$ -	\$ 26,680,249	0.85%
2018	\$ 196,832	\$ (196,832)	\$ -	\$ 24,539,187	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.

Splendor Independent School District
Notes to the Required Supplementary Information
June 30, 2022

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 20 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, 2022, 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	41	\$ 2,113,540	\$ 2,121,165	\$ (7,625)

The variance for the general fund is due to timing of invoices received by the District.

Splendor Independent School District
 Notes to the Required Supplementary Information
 June 30, 2022

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
2021	7.250%	7.250%	1.950%
2020	7.250%	7.250%	2.330%
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 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.

Changes in benefit terms

For Measurement Date August 31, 2018 – Net OPEB Liability:

- Changes of benefit terms were made effective September 1, 2017 by the 85th Texas Legislature.

Other changes

For Measurement Date August 31, 2020 – Net OPEB Liability:

- The participation rate for pre-65 retirees was lowered from 50% to 40%.
- The ultimate healthcare trend rate assumption decreased to reflect the repeal of the excise (Cadillac) tax on high-cost employer health plans.

For Measurement Date August 31, 2019 – Net Pension Liability:

- With the enactment of SB3 by the 2019 Texas Legislature, an assumption was 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.

Splendor Independent School District
Notes to the Required Supplementary Information
June 30, 2022

For Measurement Date August 31, 2019 – Net 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.
- The trend rates were reset to better reflect the plan's anticipated experience.
- 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%.

For Measurement Date August 31, 2018 – Net OPEB Liability:

- Adjustments were made for retirees that were known to have discontinued their health care coverage in fiscal year 2018.
- The health care trend rate assumption was updated to reflect the anticipated return of the Health Insurer Fee (HIF) in 2020.

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Supplementary Information

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Splendor Independent School District
 Combining Balance Sheet
 Nonmajor Governmental Funds - Special Revenue Funds
 June 30, 2022

		211	224	225	226
<u>Data Control Codes</u>		<u>ESSA Title I Improving Basic Programs</u>	<u>IDEA-B Formula</u>	<u>IDEA-B Preschool</u>	<u>IDEA B Discretionary</u>
ASSETS					
1110	Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
1120	Current investments	-	-	-	-
1240	Due from other governments	36,867	78,255	3,226	-
1260	Due from other funds	-	-	-	-
1300	Inventories	-	-	-	-
1000	TOTAL ASSETS	<u>\$ 36,867</u>	<u>\$ 78,255</u>	<u>\$ 3,226</u>	<u>\$ -</u>
LIABILITIES					
2160	Accrued wages payable	\$ 32,248	\$ 77,801	\$ 3,200	\$ -
2170	Due to other funds	1,521	454	26	-
2200	Accrued expenditures	3,098	-	-	-
2300	Unearned revenue	-	-	-	-
2000	Total liabilities	36,867	78,255	3,226	-
FUND BALANCES					
3410	Nonspendable - inventories	-	-	-	-
3450	Restricted - grant funds	-	-	-	-
3545	Committed - other	-	-	-	-
3000	Total fund balances	-	-	-	-
4000	TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 36,867</u>	<u>\$ 78,255</u>	<u>\$ 3,226</u>	<u>\$ -</u>

Splendor Independent School District
 Combining Balance Sheet
 Nonmajor Governmental Funds - Special Revenue Funds - Continued
 June 30, 2022

<u>Data Control Codes</u>	240	242	244
	<u>National School Breakfast/Lunch Program</u>	<u>Summer Feeding Program</u>	<u>Career and Technical Basic Grant</u>
ASSETS			
1110 Cash and cash equivalents	\$ 1,508,485	\$ -	\$ -
1120 Current investments	18,210	-	-
1240 Due from other governments	-	24,090	-
1260 Due from other funds	15,768	-	-
1300 Inventories	<u>137,683</u>	<u>-</u>	<u>-</u>
1000 TOTAL ASSETS	<u>\$ 1,680,146</u>	<u>\$ 24,090</u>	<u>\$ -</u>
LIABILITIES			
2160 Accrued wages payable	\$ 143,953	\$ 3,750	\$ -
2170 Due to other funds	-	20,340	-
2200 Accrued expenditures	4,976	-	-
2300 Unearned revenue	<u>-</u>	<u>-</u>	<u>-</u>
2000 Total liabilities	148,929	24,090	-
FUND BALANCES			
3410 Nonspendable - inventories	137,683	-	-
3450 Restricted - grant funds	1,393,534	-	-
3545 Committed - other	<u>-</u>	<u>-</u>	<u>-</u>
3000 Total fund balances	<u>1,531,217</u>	<u>-</u>	<u>-</u>
4000 TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,680,146</u>	<u>\$ 24,090</u>	<u>\$ -</u>

255	263	277	279	280	282	284
ESSA Title II, Part A,; Teacher & Principal Training & Recruiting	Title III, Part A, English Language Acquisition and Enhancement	Governor's Emergency Education Relief Funds - CARES Act	TCLAS Elementary and Secondary School Emergency Relief Funds III	American Rescue Plan, Homeless Children, ESSER II	Elementary and Secondary School Emergency Relief Funds III	American Rescue Plan, IDEA-B Formula
\$ -	\$ 1,974	\$ -	\$ -	\$ 1,568	\$ -	\$ -
-	-	-	-	-	-	-
-	4,474	-	203	4	284,184	-
-	454	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 6,902</u>	<u>\$ -</u>	<u>\$ 203</u>	<u>\$ 1,572</u>	<u>\$ 284,184</u>	<u>\$ -</u>
\$ -	\$ 3,612	\$ -	\$ -	\$ 1,572	\$ 129,413	\$ -
-	-	-	203	-	154,771	-
-	3,290	-	-	-	-	-
-	-	-	-	-	-	-
-	6,902	-	203	1,572	284,184	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 6,902</u>	<u>\$ -</u>	<u>\$ 203</u>	<u>\$ 1,572</u>	<u>\$ 284,184</u>	<u>\$ -</u>

Splendor Independent School District
 Combining Balance Sheet
 Nonmajor Governmental Funds - Special Revenue Funds - Continued
 June 30, 2022

		285	287	288
<u>Data Control Codes</u>		<u>American Rescue Plan, IDEA-B Preschool</u>	<u>Title VI, Part A, Subpart 1</u>	<u>Reserve Officers' Training Corps</u>
ASSETS				
1110	Cash and cash equivalents	\$ -	\$ -	\$ 13,424
1120	Current investments	-	-	-
1240	Due from other governments	-	-	-
1260	Due from other funds	-	-	-
1300	Inventories	-	-	-
		<hr/>	<hr/>	<hr/>
1000	TOTAL ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,424</u>
LIABILITIES				
2160	Accrued wages payable	\$ -	\$ -	\$ 13,424
2170	Due to other funds	-	-	-
2200	Accrued expenditures	-	-	-
2300	Unearned revenue	-	-	-
		<hr/>	<hr/>	<hr/>
2000	Total liabilities	-	-	13,424
FUND BALANCES				
3410	Nonspendable - inventories	-	-	-
3450	Restricted - grant funds	-	-	-
3545	Committed - other	-	-	-
		<hr/>	<hr/>	<hr/>
3000	Total fund balances	-	-	-
		<hr/>	<hr/>	<hr/>
4000	TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,424</u>

289	385	397	410	429	461	
Federally Funded Special Revenue Funds	Visually Impaired	Advanced Placement Incentives	State Textbook Fund	State Funded Special Revenue Funds	Campus Activity Funds	Total Nonmajor Funds (See Exhibit C-1)
\$ -	\$ -	\$ -	\$ 89,292	\$ -	\$ 133,821	\$ 1,748,564
-	-	-	-	-	107,529	125,739
70,207	-	-	-	-	-	501,510
-	-	-	-	-	-	16,222
-	-	-	-	-	-	137,683
<u>\$ 70,207</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,292</u>	<u>\$ -</u>	<u>\$ 241,350</u>	<u>\$ 2,529,718</u>
\$ 7,373	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 416,346
62,834	-	-	-	-	-	240,149
-	-	-	115	-	-	11,479
-	-	-	89,177	-	-	89,177
70,207	-	-	89,292	-	-	757,151
-	-	-	-	-	-	137,683
-	-	-	-	-	-	1,393,534
-	-	-	-	-	241,350	241,350
-	-	-	-	-	241,350	1,772,567
<u>\$ 70,207</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,292</u>	<u>\$ -</u>	<u>\$ 241,350</u>	<u>\$ 2,529,718</u>

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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, 2022

		211	224	225	226
		ESSA Title I Improving Basic Programs	IDEA-B Formula	IDEA-B Preschool	IDEA B Discretionary
<u>Data Control Codes</u>					
REVENUES					
5700	Local and intermediate sources	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	700,609	654,481	19,266	36,208
5020	Total revenues	700,609	654,481	19,266	36,208
EXPENDITURES					
Current:					
0011	Instruction	229,040	291,743	19,266	36,208
0012	Instructional resources and media services	139,356	-	-	-
0013	Curriculum and instructional staff development	269,405	-	-	-
0031	Guidance, counseling, and evaluation services	-	344,438	-	-
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	-
0034	Student transportation	-	-	-	-
0035	Food services	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Plant maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	62,808	-	-	-
Intergovernmental:					
0093	Payments related to shared services arrangements	-	18,300	-	-
6030	Total expenditures	700,609	654,481	19,266	36,208
1100	Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
0100	Fund balances - beginning	-	-	-	-
3000	FUND BALANCES - ENDING	\$ -	\$ -	\$ -	\$ -

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, 2022

<u>Data Control Codes</u>	240	242	244
	<u>National School Breakfast/ Lunch Program</u>	<u>Summer Feeding Program</u>	<u>Career and Technical Basic Grant</u>
REVENUES			
5700 Local and intermediate sources	\$ 268,167	\$ -	\$ -
5800 State program revenues	8,277	-	-
5900 Federal program revenues	<u>3,283,060</u>	<u>24,090</u>	<u>47,059</u>
5020 Total revenues	3,559,504	24,090	47,059
EXPENDITURES			
Current:			
0011 Instruction	-	-	44,559
0012 Instructional resources and media services	-	-	-
0013 Curriculum and instructional staff development	-	-	2,500
0031 Guidance, counseling, and evaluation services	-	-	-
0032 Social work services	-	-	-
0033 Health services	-	-	-
0034 Student transportation	-	-	-
0035 Food services	2,730,018	24,090	-
0036 Extracurricular activities	-	-	-
0041 General administration	-	-	-
0051 Plant maintenance and operations	-	-	-
0052 Security and monitoring services	-	-	-
0053 Data processing services	-	-	-
0061 Community services	-	-	-
Intergovernmental:			
0093 Payments related to shared services arrangements	<u>-</u>	<u>-</u>	<u>-</u>
6030 Total expenditures	<u>2,730,018</u>	<u>24,090</u>	<u>47,059</u>
1100 Excess (deficiency) of revenues over (under) expenditures	829,486	-	-
0100 Fund balances - beginning	<u>701,731</u>	<u>-</u>	<u>-</u>
3000 FUND BALANCES - ENDING	<u>\$ 1,531,217</u>	<u>\$ -</u>	<u>\$ -</u>

255	263	277	279	280	282	284
ESSA Title II, Part A, Teacher & Principal Training & Recruiting	Title III, Part A, English Language Acquisition and Enhancement	Governor's Emergency Education Relief Funds - CARES Act	TCLAS Elementary and Secondary School Emergency Relief Funds III	American Rescue Plan, Homeless Children, ESSER II	Elementary and Secondary School Emergency Relief Funds III	American Rescue Plan, IDEA-B Formula
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
105,046	75,935	1,034,092	70,407	2,765	1,670,044	112,121
105,046	75,935	1,034,092	70,407	2,765	1,670,044	112,121
88,020	68,141	193,342	57,251	-	924,376	80,326
-	-	-	-	-	-	-
10,649	7,794	-	13,156	-	134,461	-
-	-	-	-	-	216,059	-
-	-	-	-	-	78,820	-
-	-	8,965	-	-	-	-
-	-	216,350	-	2,765	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,377	-	-	-	-	-	-
-	-	615,435	-	-	245,045	-
-	-	-	-	-	-	-
-	-	-	-	-	71,283	-
-	-	-	-	-	-	-
-	-	-	-	-	-	31,795
105,046	75,935	1,034,092	70,407	2,765	1,670,044	112,121
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2022

<u>Data Control Codes</u>	285	287	288
	<u>American Rescue Plan, IDEA-B Preschool</u>	<u>Title VI, Part A, Subpart 1</u>	<u>Reserve Officers' Training Corps</u>
REVENUES			
5700 Local and intermediate sources	\$ -	\$ -	\$ -
5800 State program revenues	-	-	-
5900 Federal program revenues	<u>676</u>	<u>47,213</u>	<u>70,381</u>
5020 Total revenues	676	47,213	70,381
EXPENDITURES			
Current:			
0011 Instruction	676	23,776	70,381
0012 Instructional resources and media services	-	-	-
0013 Curriculum and instructional staff development	-	12,112	-
0031 Guidance, counseling, and evaluation services	-	-	-
0032 Social work services	-	-	-
0033 Health services	-	-	-
0034 Student transportation	-	-	-
0035 Food services	-	-	-
0036 Extracurricular activities	-	-	-
0041 General administration	-	-	-
0051 Plant maintenance and operations	-	-	-
0052 Security and monitoring services	-	11,325	-
0053 Data processing services	-	-	-
0061 Community services	-	-	-
Intergovernmental:			
0093 Payments related to shared services arrangements	<u>-</u>	<u>-</u>	<u>-</u>
6030 Total expenditures	<u>676</u>	<u>47,213</u>	<u>70,381</u>
1100 Excess (deficiency) of revenues over (under) expenditures	-	-	-
0100 Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>
3000 FUND BALANCES - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Exhibit H-2
 (Page 3 of 3)

289	385	397	410	429	461	
Federally Funded Special Revenue Funds	Visually Impaired	Advanced Placement Incentives	State Textbook Fund	State Funded Special Revenue Funds	Campus Activity Funds	Total Nonmajor Funds (See Exhibit C-2)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 284,794	\$ 552,961
-	2,010	473	239,013	22,765	-	272,538
561,123	-	-	-	-	-	8,514,576
561,123	2,010	473	239,013	22,765	284,794	9,340,075
381,146	2,010	473	239,013	-	-	2,749,747
-	-	-	-	-	-	139,356
-	-	-	-	22,765	-	472,842
-	-	-	-	-	-	560,497
-	-	-	-	-	-	78,820
57,250	-	-	-	-	-	66,215
-	-	-	-	-	-	219,115
-	-	-	-	-	-	2,754,108
-	-	-	-	-	248,491	248,491
-	-	-	-	-	-	6,377
103,433	-	-	-	-	-	963,913
19,294	-	-	-	-	-	30,619
-	-	-	-	-	-	71,283
-	-	-	-	-	-	62,808
-	-	-	-	-	-	50,095
561,123	2,010	473	239,013	22,765	248,491	8,474,286
-	-	-	-	-	36,303	865,789
-	-	-	-	-	205,047	906,778
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 241,350	\$ 1,772,567

Splendoria Independent School District
 Schedule of Delinquent Taxes Receivable
 For the Fiscal Year Ended June 30, 2022

Year Ended June 30,	1		2		3	
	Tax Rates				Assessed/Appraised Value For School Tax Purposes	
	Maintenance		Debt Service			
2013 and prior years	\$	Various	\$	Various	\$	Various
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
2021		0.9751		0.4300		976,390,506
2022		0.9603		0.4452		1,100,801,483

1000 TOTALS

9000 - Portion of row 1000 for taxes paid into tax increment zone under chapter 311, tax code

<u>10</u> <u>Beginning</u> <u>Balance</u> <u>7/1/21</u>	<u>20</u> <u>Current</u> <u>Year's</u> <u>Total Levy</u>	<u>31</u> <u>Maintenance</u> <u>Collections</u>	<u>32</u> <u>Debt Service</u> <u>Collections</u>	<u>40</u> <u>Entire</u> <u>Year's</u> <u>Adjustments</u>	<u>50</u> <u>Ending</u> <u>Balance</u> <u>06/30/22</u>
\$ 137,262	\$ -	\$ 4,647	\$ 1,231	\$ (9,464)	\$ 121,920
20,110	-	836	221	(135)	18,918
23,793	-	3,502	435	(153)	19,703
28,507	-	5,004	622	(519)	22,362
74,427	-	12,574	4,621	(269)	56,963
98,472	-	21,195	7,790	8,297	77,784
133,319	-	37,120	13,642	20,070	102,627
221,122	-	70,495	28,372	829	123,084
513,137	-	208,922	92,131	(17,347)	194,737
<u>-</u>	<u>15,471,985</u>	<u>10,117,766</u>	<u>4,690,859</u>	<u>-</u>	<u>663,360</u>
<u>\$ 1,250,149</u>	<u>\$ 15,471,985</u>	<u>\$ 10,482,061</u>	<u>\$ 4,839,924</u>	<u>\$ 1,309</u>	<u>\$ 1,401,458</u>
		\$ -	\$ -		

Splendor 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, 2022

Data Control Codes		Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
		Original	Final		
REVENUES					
5700	Local and intermediate sources	\$ 172,500	\$ 172,500	\$ 268,167	\$ 95,667
5800	State program revenues	8,500	8,500	8,277	(223)
5900	Federal program revenues	2,681,000	2,681,000	3,283,060	602,060
5020	Total revenues	2,862,000	2,862,000	3,559,504	697,504
EXPENDITURES					
Current:					
0035	Food services	2,862,000	2,862,000	2,730,018	131,982
6030	Total expenditures	2,862,000	2,862,000	2,730,018	131,982
1100	Excess (deficiency) of revenues over (under) expenditures	-	-	829,486	829,486
0100	Fund balance - beginning	701,731	701,731	701,731	-
3000	FUND BALANCE - ENDING	<u>\$ 701,731</u>	<u>\$ 701,731</u>	<u>\$ 1,531,217</u>	<u>\$ 829,486</u>

Splendor 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, 2022

Data Control Codes		Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
		Original	Final		
REVENUES					
5700	Local and intermediate sources	\$ 4,900,000	\$ 4,900,000	\$ 4,925,399	\$ 25,399
5800	State program revenues	1,557,000	1,557,000	1,348,481	(208,519)
5020	Total revenues	6,457,000	6,457,000	6,273,880	(183,120)
EXPENDITURES					
Debt service:					
0071	Principal on long-term debt	4,705,000	4,705,000	4,705,000	-
0072	Interest on long-term debt	1,953,681	1,953,681	1,953,681	-
0073	Issuance costs and fees	227,319	227,319	4,830	222,489
6030	Total expenditures	6,886,000	6,886,000	6,663,511	222,489
1100	Excess (deficiency) of revenues over (under) expenditures	(429,000)	(429,000)	(389,631)	39,369
0100	Fund balance - beginning	654,795	654,795	654,795	-
3000	FUND BALANCE - ENDING	\$ 225,795	\$ 225,795	\$ 265,164	\$ 39,369

Splendor Independent School District
 Use of Funds Report – Select State Allotment Programs
 For the Fiscal Year Ended June 30, 2022

<u>Data Control Codes</u>		<u>Responses</u>
<u>Section A: Compensatory Education Programs</u>		
AP1	Did your LEA expend any state compensatory education program state allotment funds during the District's fiscal year?	Yes
AP2	Does the LEA have written policies and procedures for its state compensatory education program?	Yes
AP3	List the total state allotment funds received for state compensatory education programs during the District's fiscal year.	\$ 3,946,511
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. (PICs 24, 26, 28, 29, 30, 34)	\$ 2,337,833
<u>Section B: Bilingual Education Programs</u>		
AP5	Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year?	Yes
AP6	Does the LEA have written policies and procedures for its bilingual education program?	Yes
AP7	List the total state allotment funds received for bilingual education programs during the LEA's fiscal year.	\$ 570,230
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PICs 25, 35)	\$ 392,876

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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated [insert date of report].

Report on 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) as a basis for designing 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 that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.

Conroe, Texas

IAR DATE

**Independent Auditor's Report on Compliance for Each Major Federal
Program and Report on Internal Control over Compliance
in Accordance with the Uniform Guidance**

The Board of Trustees of
Splendor Independent School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Splendor Independent School District's (the District) compliance with the types of compliance requirements identified as subject to audit 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, 2022. 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.

In our opinion, the District complied, in all material respects, with the 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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

The Board of Trustees of
Splendora Independent School District

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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.

The Board of Trustees of
Splendora Independent School District

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

Conroe, Texas
IAR DATE

Splendor Independent School District
 Schedule of Findings and Questioned Costs
 For the Fiscal Year Ended June 30, 2022

Section 1. Summary of Auditor's Results

Financial Statements

- | | |
|--|---------------|
| 1. Type of auditor's report issued | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weakness(es) identified? | No |
| b. 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: | |
| a. Material weakness(es) identified? | No |
| b. 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 | 84.425 – Elementary and Secondary School Emergency Relief
21.019 - Coronavirus Relief Fund |
| 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

Splendoria Independent School District
Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2022

Prior Year Findings

None reported

Splendora Independent School District
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2022

(1)	(2)	(2A)	(3)
Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
Passed Through State Department of Education:			
ESEA Title I, Part A - Improving Basic Programs	84.010A	22610101170907	\$ 643,872
ESEA Title I, 1003 School Improvement Grant	84.010A	22610141170907	<u>56,737</u>
Total Assistance Listing Number 84.010A			700,609
Special Education Cluster (IDEA):			
IDEA - Part B Formula	84.027A	226600011709076000	654,481
COVID-19 - IDEA - Part B Formula, ARP	84.027A	225350011709075000	112,121
IDEA - High Cost	84.027A	66002106	<u>36,208</u>
Total Assistance Listing Number 84.027			802,810
IDEA - Part B Preschool	84.173A	226610011709076000	19,266
COVID-19 - IDEA - Part B Preschool, ARP	84.173A	225360011709075000	<u>676</u>
Total Assistance Listing Number 84.173			<u>19,942</u>
Total Special Education Cluster (IDEA)			822,752
Career and Technology - Basic Grant	84.048A	22420006170907	47,059
Title III, Part A, English Language Acquisition and Language Enhancement	84.365A	22671001170907	75,935
ESEA Title II, Part A - Teacher and Principal Training and Recruiting	84.367A	22694501170907	105,046
Summer School, LEP	84.369A	69552002	7,373
Title IV, Part A, Subpart 1	84.424A	22680101170907	47,213
COVID-19 - TCLAS - ESSER III	84.425U	21528042170907	70,407
COVID-19 - ARP ESSER III	84.425U	21528001170907	1,662,545
COVID-19 - TLCAS High Quality	84.425U	215280587110142	7,499
COVID-19 - ARP Homeless	84.425W	21533002170907	<u>2,765</u>
Total Assistance Listing Number 84.425			<u>1,743,216</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			3,549,203
U.S. DEPARTMENT OF AGRICULTURE			
Child Nutrition Cluster:			
Passed Through State Department of Education:			
School Breakfast Program	10.553	71402101	<u>751,169</u>
Total Assistance Listing Number 10.553			751,169
Passed Through Texas Department of Agriculture - Non-Cash Assistance:			
National School Lunch Program	10.555	00834	230,551
Passed Through Texas Department of Agriculture:			
COVID-19 - Supply Chain Assistance Program	10.555	00834	88,064
Passed Through State Department of Education:			
National School Lunch Program	10.555	71302101	<u>2,209,428</u>
Total Assistance Listing Number 10.555			<u>2,528,043</u>
Total Child Nutrition Cluster			3,279,212

Splendora Independent School District
 Schedule of Expenditures of Federal Awards – Continued
 For the Fiscal Year Ended June 30, 2022

(1)	(2)	(2A)	(3)
Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
Passed Through Texas Department of Agriculture: Child and Adult Care Food Program (CACFP)	10.558	00834	27,938
Passed Through Montgomery County, Texas: Forest Service Schools and Roads Cluster: Schools and Roads - Grant to States (Mineral Funds)	10.665	N/A	<u>3,160</u>
Total Forest Service Schools and Roads Cluster			<u>3,160</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			3,310,310
U.S. FEDERAL COMMUNICATIONS COMMISSION (FCC)			
Passed Through State Department of Education: COVID-19 - Emergency Connectivity Fund Program	32.009	141265	<u>373,772</u>
TOTAL U.S. FEDERAL COMMUNICATIONS COMMISSION (FCC)			373,772
U.S. DEPARTMENT OF THE TREASURY			
Passed Through Montgomery County, Texas: COVID-19 - Coronavirus Relief Funds	21.019	N/A	<u>1,034,092</u>
TOTAL U.S. DEPARTMENT OF THE TREASURY			1,034,092
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed Through State Office of the Governor Homeland Security Grant Program	97.067	EM-2021-SS-00062	<u>19,295</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			19,295
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed Through State Department of Education: ELC Reopening Schools	93.323	39352201	160,683
Medicaid Cluster: Passed Through Texas Health and Human Services Commission Medicaid Administrative Claiming (MAC)	93.778	HHS000537900091	<u>39,093</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>199,776</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 8,486,448</u>

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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. Coronavirus Relief Fund COVID-19 Remote Learning Operation Connectivity bulk purchases matching funds are considered non-cash and are recorded at their estimated market value at the time of purchase.

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	\$ 8,486,448
Additional federal revenues reported in governmental funds:	
SHARS	765,604
E-Rate	120,003
ROTC	<u>70,381</u>
Total federal revenues per Exhibit C-2	<u>\$ 9,442,436</u>

Splendor Independent School District
 Schedule of Required Responses to Selected
 School FIRST Indicators (Unaudited)
 For the Fiscal Year Ended June 30, 2022

<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 at fiscal year-end?	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.) Payments to the TRS and TWC are considered timely if a warrant hold that was issued in connection to the untimely payment was cleared within 30 days from the date the warrant hold was issued. Payments to the IRS are considered timely if a penalty or delinquent payment notice was cleared within 30 days from the date the notice was issued.	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 Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	No
SF6	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
SF7	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
SF8	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
SF9	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: 10/18/2022

Submitted Date: 10/6/2022

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

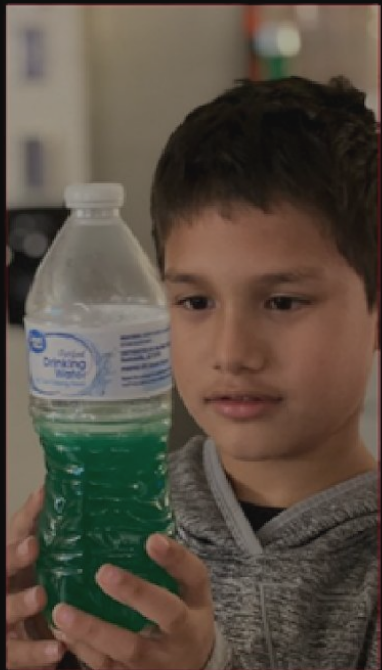
Department or Campus: Chief Financial Officer

Topic: Discussion and Possible Action to adopt the TEA required Educational Specification Framework.

Background Information: TEA Requirement related to the Ed Spec work in SISD.

Attachments: Suggested Framework as provided by Stantec

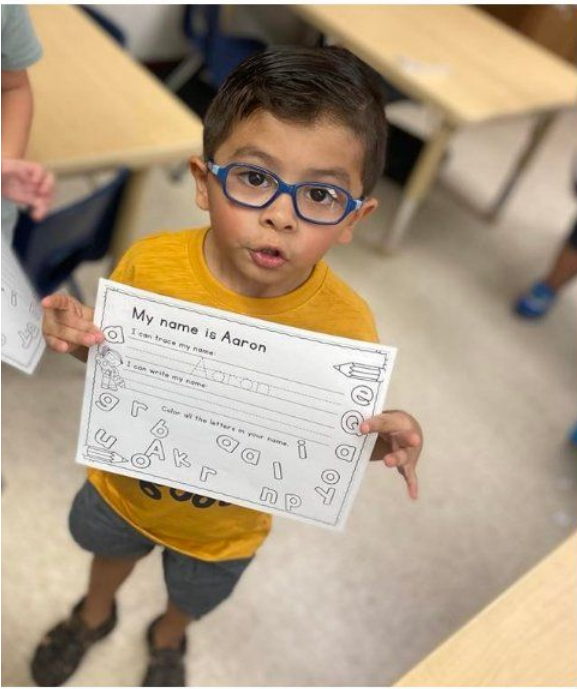
Superintendent's Resolutions: Recommended



Education Specification Framework

October 18, 2022





Discussion Points

- Framework Participants
- Consider Compliance Methodology
- Consider Flexibility Level
- Consider Grade Level Alignment
- Next Steps Timeline



Participants

- Dr. Jeffrey Burke
- Kevin Lynch
- Dr. Glenn Barnes
- Carrie Garza
- Jessica Sowell
- Sheree Walker
- Duana Brashear
- Molly Buford
- Jennifer Stewart
- Kristy Dietrich
- Amber Guys
- Allen Wells





COMPLIANCE METHODOLOGIES

Quantitative

Minimum aggregate square footage based on maximum instructional capacity



Qualitative

Minimum total square footage based on adjusted capacity





FLEXIBILITY LEVELS

L1

Teacher Centric

Fixed single presentation space

Partial access to mobile devices

Fixed furniture

Outdoor access is challenging

L2

Teacher Centric

Fixed single presentation space

Moderate access to mobile devices

Relatively fixed furniture

Outdoors spaces are visible but challenging to access

L3

Learner Centric

Multiple presentation spaces

High accessibility to range of devices

Flexible and mobile furniture

Outdoor access is proximal and visible from classroom

L4

Learner Centric

Multiple presentation spaces

High accessibility to range of devices

Flexible and mobile furniture

Direct outdoor access from classroom



GRADE ALIGNMENT

	6th at Junior High Schools <i>*Italics denote repurposed existing facility</i>						
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Elementary EE-5 th	Greenleaf Replacement Elem Peach Creek Replacement Elem		New Elem #5 New Elem #6	New Elem #7		New Elem #8	New Elem #9
Junior High 6th-8th	New JHS #2		New JHS #3				<i>Original JHS returns as JHS</i>
High School 9th-12th	Expand HS to 2,100		<i>*9th Grade Center @Original JHS</i>				High School #2

303



6th Grade at Jr. High (Italics indicate repurposed facility)

2025-2026


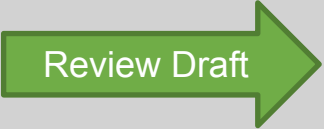

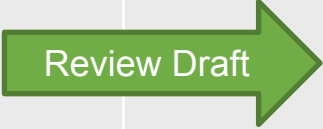

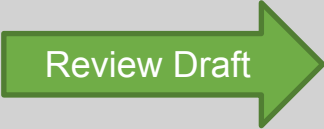


# of Schools	School Type	Grades Served	Capacity per Facility - Average	2025 Capacity Across District	2025 Enrollment Across the District	2025 % Utilized	2026 Enrollment Across the District	2026 % Utilized	District-Wide Cohort Size Capacity	# of Grades
4	ES	PK-5th	930	3,718	3,289	88%	3,807	102%	620	6
-	<i>6th Center</i>	-	-	-	-	0%	-	0%	-	-
2	JHS	6th-8th	1,035	2,070	1,716	83%	1,846	89%	690	3
1	HS	9th-12th	2,100	2,100	2,014	96%	2,350	112%	525	4
Totals				7,888	7,019	89%	8,003	101%		

2028-2029

# of Schools	School Type	Grades Served	Capacity per Facility - Average	2028 Capacity Across District	2028 Enrollment Across the District	2028 % Utilized	2030 Enrollment Across the District	2030 % Utilized	District-Wide Cohort Size Capacity	# of Grades
7	ES	PK-5th	960	6,718	5,046	75%	6,703	100%	1,120	6
2	JHS	6th-8th	1,250	2,500	2,134	85%	2,518	101%	1,250	2
1	9th Grade Center	9th	820	820	859	105%	979	119%	820	1
1	HS	10th-12th	2,100	2,100	2,114	101%	2,451	117%	700	3
Totals				12,138	10,153	84%	12,651	104%		



TIMELINE

Activity	Oct. 17	Oct. 24	Oct. 31	Nov. 7	Nov. 14	Nov. 28	Dec. 5	Dec. 12
Elementary								
Junior High								305
High School								
Board Considerations								



Questions?



POSSIBLE AGENDA ITEMS FOR NEXT MEETING:

- A. Teaching & Learning Updates - Blended Learning
- B. Monthly Police Report
- C. Balanced Scorecard - Priority 2
- 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