

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 21, 2024, beginning at 6:00 PM in the Administration Building Boardroom, 23419 FM 2090, Splendora, Texas 77372.

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

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

1. ROLL CALL
2. CLOSED SESSION ITEM(S) - The Board will reconvene at 7:00 PM.
 - A. Safety - Section 551.076
 - B. Personnel - Section 551.074
 1. Resignation(s)/Retirement(s)/New Hire(s)
 - C. Real Estate - Section 551.072
 - D. Consultation with Attorney - Section 551.071
3. INVOCATION
4. U.S. & STATE OF TEXAS PLEDGE OF ALLEGIANCES
5. GOOD THINGS
6. PUBLIC HEARING FOR PRESENTATION OF THE 2023-2024 FIRST (FINANCIAL INTEGRITY RATING SYSTEM OF TEXAS) REPORT. 4
7. BOARD LEADERSHIP GUIDELINES & CODE OF ETHICS 11
8. STRATEGIC DIRECTION REVIEW 31
9. SAFETY UPDATE 32
10. 2022 BOND UPDATES
 - A. Program Manager Update - LAN 38
11. SUPERINTENDENT'S REPORT
 - A. Enrollment 50
 - B. Month-At-A-Glance 51
 - C. Balanced Scorecard Board Presentation
 1. Priority 1: Focus on Student Success - Beginning of year and new curriculum implementation 53
 - D. TASA/TASB Annual Convention Recap
12. CAMPUS SPOTLIGHT- TLE

13. AUDIENCE	
14. PRESENTATIONS	
A. 2024 Financial Audit Presentation	92
15. ADMINISTRATIVE PRESENTATIONS	
A. Annual report of progress of the Bilingual Education and ESL programs	195
16. INFORMATION ITEMS	
A. Annual Property Value Study Appeals Report	202
B. Announcement of Board Members Continuing Education Hours	230
17. CONSENT AGENDA ITEMS	
A. Minutes	231
B. Financials, Tax Report, Investment Report, and Accounts Payable	239
C. Consider the Approval of Athletic Donation of \$3,400 by the Cheer Booster Club for Cheer Mats	284
D. Consider Approval of 2024-2025 Education Foundation Grant Donation Totaling \$33,672.99	286
E. Consider approval of Donation of Cafeteria Tables by Velocity Business Products totaling \$101,384.73	287
F. Consider Approval to Adjust the District Stipend Schedule to Extend the Residency Program for Host Teacher Stipend Totaling \$10,500 and Color Guard Stipend totaling \$4,000.	297
G. Consider Approval to Purchase 3 - 78 Passenger and 1- Special Needs School Bus for a total cost of \$605,300	298
H. Consider Approval of the Right of Access with East Montgomery County Municipal Utility District (MUD) No. 12	319
I. Consider Approval of Announcement of Board Credit Hours	326
18. ACTION ITEMS	
A. Discussion and Possible Action to Approve the Annual 2024 Financial Audit	327
B. Discussion and Possible Action to Approve the Formation of the Board Advocacy Committee	328
19. CLOSED SESSION ITEMS	
20. POSSIBLE ACTION ARISING FROM CLOSED SESSION	
21. POSSIBLE AGENDA ITEMS FOR NEXT MEETING	
22. ADJOURN	

If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, 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



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

Board Meeting Date: October 21, 2024

Submitted Date: October 7, 2024

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: J. Reese Briggs

Department or Campus: Chief Operations Officer

Topic: Public Hearing for Presentation of the 2023-2024 FIRST (Financial Integrity Rating System of Texas) Report

Background Information: 2023-24 Rating of Superior, scoring 96 out of 100 points, based on 2022-2023 data.

Attachments: 2023-2024 Ratings, State Report Template

Superintendent's Resolutions: Reviewed

RATING YEAR

2023-2024

DISTRICT NUMBER

district #

Select An Option

Help

Home



Financial Integrity Rating System of Texas

2023-2024 RATINGS BASED ON SCHOOL YEAR 2022-2023 DATA - DISTRICT STATUS DETAIL

Name: SPLENDORA ISD(170907)	Publication Level 1: 8/8/2024 6:33:40 PM
Status: Passed	Publication Level 2: 8/8/2024 6:33:40 PM
Rating: A = Superior Achievement	Last Updated: 8/20/2024 1:56:54 PM
District Score: 96	Passing Score: 70

#	Indicator Description	Updated	Score
1	<u>Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</u>	4/19/2024 6:26:24 PM	Yes
2	<u>Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</u>	4/19/2024 6:26:24 PM	Yes
3	<u>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</u>	4/19/2024 6:26:24 PM	Yes
4	<u>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received 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 and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)</u>	4/19/2024 6:26:24 PM	Yes Ceiling Passed
			1 Multiplier Sum
5	<u>Was the total net position in the governmental activities column in the Statement of Net Position (net of accretion of interest for capital appreciation bonds, net pension liability, and other post-employment benefits) greater than zero? (If it is not, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement, unless the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership. If the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership, the</u>	4/19/2024 6:26:24 PM	Ceiling Passed

	<u>maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>		
6	<u>Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	4/19/2024 6:26:24 PM	Ceiling Passed
7	<u>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.</u>	4/19/2024 6:26:24 PM	10
8	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.</u>	4/19/2024 6:26:24 PM	10
9	<u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.</u>	4/19/2024 6:26:24 PM	10
10	This indicator is not being evaluated.		10
11	<u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's increase of students in membership over 5 years was 7 percent or more or 1,000 or more students in membership, then the school district passes this indicator.)</u>	4/19/2024 6:26:24 PM	10
12	<u>What is the correlation between future debt requirements and the district's assessed property value?</u>	8/20/2024 1:56:53 PM	6
13	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.</u>	8/20/2024 1:56:54 PM	10
14	<u>Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.</u>	4/19/2024 6:26:24 PM	10
15	This indicator is not being evaluated.		5
16	<u>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	4/19/2024 6:26:24 PM	Ceiling Passed
17	<u>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the school district's ability to continue as a going concern? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)</u>	4/19/2024 6:26:24 PM	Ceiling Passed
18	<u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u>	4/19/2024 6:26:24 PM	10
19	<u>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?</u>	4/19/2024 6:26:24 PM	5

20	<u>Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?</u>	4/19/2024 6:26:24 PM	Ceiling Passed
21	<u>Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship?</u>	4/19/2024 6:26:24 PM	Ceiling Passed
			96 Weighted Sum
			1 Multiplier Sum
			(100 Ceiling)
			96 Score

DETERMINATION OF RATING

A.	Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is F for Substandard Achievement regardless of points earned.	
B.	Determine the rating by the applicable number of points.	
	A = Superior Achievement	90-100
	B = Above Standard Achievement	80-89
	C = Meets Standard Achievement	70-79
	F = Substandard Achievement	<70
<p>No Rating = A school district receiving territory that annexes with a school district ordered by the commissioner under TEC 13.054, or consolidation under Subchapter H, Chapter 41. No rating will be issued for the school district receiving territory until the third year after the annexation/consolidation.</p> <p>The school district receives an F if it scores below the minimum passing score, if it failed any critical indicator 1, 2, 3, or 4, if the AFR or the data were not both complete, or if either the AFR or the data were not submitted on time for FIRST analysis.</p>		

CEILING INDICATORS

<p>Did the school district meet the criteria for any of the following ceiling indicators 4, 6, 16, 17, 20, or 21? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.</p>		
Determination of rating based on meeting ceiling criteria.	Maximum Points	Maximum Rating
Indicator 4 (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
Indicator 6 (Average Change in Fund Balance) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
	7	

Indicator 16 (PEIMS to AFR) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 17 (Material Weaknesses) - Response to indicator is <i>No</i> .	79	C = Meets Standard Achievement
Indicator 20 (Property Values and Tax Discussion) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 21 (FSP Repayment Plan) - Response to indicator is <i>Yes</i> .	70	C = Meets Standard Achievement

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THE TEXAS EDUCATION AGENCY

1701 NORTH CONGRESS AVENUE • AUSTIN, TEXAS, 78701 • (512) 463-9734

FIRST 5.15.7.0



Financial Integrity Rating System of Texas

2023-2024 RATINGS BASED ON 2022-2023 SCHOOL YEAR DATA INDICATOR TEST 8

Name:	SPLENDORA ISD (170907)
Indicator:	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.
Result/Points	10
Last Updated:	4/19/2024 6:26:24 PM

FORMULA

Field	Value
Current Assets	136,473,741
/ Current Liabilities	12,717,712
Mathematical Breakdown: 10.731	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
>=3.00	<3.00 >=2.50	<2.50 >=2.00	<2.00 >=1.50	<1.50 >=1.00	<1.00

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FIRST 5.15.7.0

School FIRST Annual Financial Management Report

New reporting requirements are effective for the financial management report that will be distributed at the School FIRST public hearing in September/October 2007. Title 19 Texas Administrative Code Chapter 109, Budgeting, Accounting, and Auditing Subchapter AA, Commissioner's Rules Concerning Financial Accountability Rating System, Section 109.1005 TEA would like to acknowledge TASBO, TASB, and the Coordinating Task Force for their assistance in developing this template. The template has been established to help the districts in gathering their data and presenting it at their School FIRST hearing, it may not be all inclusive.

Superintendent's Current Employment Contract

A copy of the superintendent's current employment contract at the time of the School FIRST hearing is to be provided. In lieu of publication in the annual School FIRST financial management report, the school district may chose to publish the superintendent's employment contract on the school district's Internet site. If published on the Internet, the contract is to remain accessible for twelve months.

Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period
Ended June 30, 2023

Description of Reimbursements	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7	Board Member 8	Board Member 9
Meals	\$ 1,444.75	\$ 145.00	\$ 295.00	\$ 100.00	\$ 411.00	\$ 180.00	\$ 72.00	\$ 490.00	\$ -	\$ 72.00
Lodging	8,971.54	962.73	1,020.16	-	1,478.26	1,279.56	349.31	1,535.18	-	349.29
Transportation	1,490.77	291.25	501.62	-	291.25	531.13	239.88	1,030.61	-	-
Motor Fuel	-	-	-	-	-	-	-	-	-	-
Other	4,261.23	425.00	425.00	-	425.00	425.00	130.00	425.00	100.00	-
Total	\$ 16,168.29	\$ 1,823.98	\$ 2,241.78	\$ 100.00	\$ 2,605.51	\$ 2,415.69	\$ 791.19	\$ 3,480.79	\$ 100.00	\$ 421.29

All "reimbursements" expenses, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order are to be reported. Items to be reported per category include:
 Meals – Meals consumed out of town, and in-district meals at area restaurants (outside of board meetings, excludes catered board meeting meals).
 Lodging - Hotel charges.
 Transportation - Airfare, car rental (can include fuel on rental, taxis, mileage reimbursements, leased cars, parking and tolls).
 Motor fuel – Gasoline.
 Other: - Registration fees, telephone/cell phone, internet service, fax machine, and other reimbursements (or on-behalf of) to the superintendent and board member not defined above.

Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services

For the Twelve-Month Period
Ended June 30, 2023

Name(s) of Entity(ies)	Amount Received
n/a	-
Total	\$ -

Note - Compensation does not include business revenues generated from a family business (farming, ranching, etc.) that has no relation to school district business.

Gifts Received by Executive Officers and Board Members (and First Degree Relatives, if any) (gifts that had an economic value of \$250 or more in the aggregate in the fiscal year)

For the Twelve-Month Period
Ended June 30, 2023

	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7	Board Member 8	Board Member 9
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note - An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification for local officials.

Business Transactions Between School District and Board Members

For the Twelve-Month Period
Ended June 30, 2023

Amounts	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7	Board Member 8	Board Member 9
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note - The summary amounts reported under this disclosure are not to duplicate the items disclosed in the summary schedule of reimbursements received by board members.

Splendoria Independent School District
Governance Team Guidelines & Operating Procedures

Contents

Introduction	4
Governance Team Members	4
Board Organization, Duties, and Responsibilities	5
Organization	5
Duties	5
President:	5
Vice-President:	5
Secretary:	6
Assistant Secretary:	6
Responsibilities	6
Board Meetings	6
Board Meeting Agenda	6
Examples of Consent Agenda Items	7
Items Eligible for Executive Session	7
Notice of Meetings	8
Executive Session/Closed Meetings	9
Board Meetings/Audience Participation	9
Board Member Preparation for Meetings	9
Board Member Questions Concerning the Agenda	10
Exhibiting Professionalism and Courtesy in Board Meetings	10
Communication	11
Governance Team Communication	11
Board Member Requests for Information Not Related to Meeting Agendas	12
Board Member Contact with Campuses	12
Response by Board Members to Community Member or Employee Complaints	13
Communicating with the Community and/or Personnel	14
Communicating with the Media	15
Evaluation of the Superintendent	15
Updating the Superintendent Evaluation Instrument	15
Objectives of the Superintendent Evaluation Process	15

New Board Member Orientation & Governance Team Training	16
Reporting Requirements	16
Training Requirements	16
Professional Development for Board Members	17
Board Member Reimbursement for Expenses	17
Board Member Ethics & Vendor Influence	18

Introduction

Governance Team Guidelines & Operating Procedures (hereinafter referred to as ‘the document’) defines the “partnership” between the superintendent and board members to a great extent. It clarifies expectations for one another, as well as responsibilities for practices and issues that are anticipated to occur on a frequent basis. It does not attempt to cover all potential scenarios as the document is meant to be a brief reference guide for each member of the team. Just like a partnership in the business world, each individual wants to know what he or she is responsible for accomplishing in order for the organization to be successful.

The *Governance Team* in Splendor ISD will operate more effectively and efficiently if the expectations for “how we will function as a team” are clearly defined. *Governance Team Guidelines & Operating Procedures* is based on practice, not theory. It is also a “living document” in that it should be reviewed annually and modifications should be made at the pleasure of the Governance Team and the needs of the district. A good time to review this document is after each school board election as it is an excellent tool for new board member orientation.

The update and development of *Governance Team Guidelines & Operating Procedures* assures a common understanding among members of the Governance Team and provides an excellent foundation for new Board member orientation as it provides district and Board member responsibilities. Additionally, the document will describe the mode of operation of the Governance Team to new, district level administrative staff. The document should be reviewed periodically to ensure it accurately reflects the expectations of the Governance Team and that its contents reflect actual practices of the team and individual members.

Governance Team Members

Dr. Jeff Burke	Superintendent
Allen Wells	President
Dan Muirhead	Vice President
Kimberly Klepcyk	Secretary
Barry Welch	Assistant Secretary
Jason Sessum	Member
Brandon Fry	Member
Jennifer Stewart	Member

Board Organization, Duties, and Responsibilities

Organization

At the first meeting following school board elections, an agenda item will be placed to disband the present Board and select new officers. Nominations and voting must take place in open session.

The Board shall elect a President, Vice-President, Secretary, and an Assistant Secretary, who shall be members of the Board. Officers shall be elected by plurality vote of the members present and voting. Board officers shall serve for a term of one year or until a successor is elected. Officers may succeed themselves in office. A vacancy among officers of the Board shall be filled by a majority action of the Board.

Typically the selection of officers will follow the outline below:

- Motion made, seconded, and passed to disband the current board and appoint the Superintendent as temporary chairperson.
- The Superintendent then asks the Board for nominations for the office of Board President.
- After nominations have ceased, the Superintendent then calls for the vote, with the selection being made by majority vote of those members present.
- The Superintendent then turns the chair to the newly elected President. The President then conducts the election of the Vice-President using the same nominating and voting process. The same procedure is then used for the Secretary position and then the Assistant Secretary position.

Duties

President:

The legal duties and powers of the Board President are described in detail in policy BDAA Legal. He/she also has the right to discuss, make motions and resolutions, and vote on all matters coming before the Board. The Board President also appoints all Board committees, unless otherwise provided by policy or Board consensus.

Vice-President:

The Board Vice-President shall act in the capacity and perform the duties of the Board President in the event of the absence or incapacity of the president and will perform other duties as prescribed by the Board.

Secretary:

The Secretary of the Board shall keep or cause to be kept, an accurate record of the proceedings of each board meeting and will send, or cause to be sent, notices of board meetings. In the absence of the President and Vice-President of the Board, the Secretary shall call the meeting to order and conduct the election of a president pro tem. The Secretary will also perform other duties as directed by the Board.

Assistant Secretary:

The Assistant Secretary of the Board shall act in the capacity and perform the duties of the Secretary of the Board in the event of the Secretary's absence.

Responsibilities

In addition to the responsibilities of Board Officers listed above, Policy BAA Legal provides an overview of key Board responsibilities. Key responsibilities are briefly described as follows:

- Review and adopt the district's vision and mission statements (August)
- Conduct an annual evaluation of the superintendent (January)
- Conduct an annual board self-evaluation (May)
- Approve district goals (March)
- Review and adopt the annual district budget (June)

SISD related policies: (BEC Legal) (BDAA Local)

Board Essential Roles (See insert on next page)

Board Meetings

Board Meeting Agenda

- A. In consultation with the board president, the superintendent shall prepare the agenda for all board meetings. The deadline for including board agenda items will be the third business day prior to the board meeting. On request in writing of any board member, an agenda item may be included on the board agenda. If the agenda item has been acted upon within the previous twelve months, two board members are needed to request that it be placed on another board agenda.

- B. The draft agenda may include items from the board agenda calendar as scheduled in advance by the Board of Trustees as well as actions required by law. Before the agenda is finalized, the superintendent will consult with the board president for approval of the final agenda.

- C. The consent agenda may include items listed below and action may be taken with a single vote without discussion. Placement of items on the consent agenda will be done at the discretion of the superintendent and board president. At the board meeting, any board member may ask questions or discuss a consent agenda item by asking the board president to remove it from the consent agenda for the purpose of giving the item individual consideration. The board president will allow discussion on any item requested for removal from the consent agenda by a board member.

Examples of Consent Agenda Items

- 1. Minutes of regular and special board meetings
- 2. Acceptance of financial reports
- 3. Routine bid recommendations in alignment with district policy
- 4. Approval of personnel contracts that comply with district policy
- 5. Requests to use district facilities
- 6. Routine, non-controversial items
- 7. Board policy updates

The above items are examples only. Not all topics listed may be included as part of the consent agenda.

SISD related policies:

BE (LEGAL)

BE (LOCAL)

BJA (LOCAL)

Items Eligible for Executive Session

- A. 551.071. Consultation with attorney. A governmental body may conduct a private consultation with its attorney when the government body seeks advice about pending or contemplated litigation, a settlement offer, or any of the appropriate exceptions listed for an executive session. Example: Discussing a real estate transaction with an attorney.
- B. 551.072. Deliberation regarding real property. A governmental body may conduct a closed meeting (executive session) to deliberate the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the position of the governmental body.
- C. 551.074. Personnel matters. An executive session may be conducted to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee. Also, to hear a complaint or charge against an employee unless the employee who is the subject of the charge or complaint requests an open meeting or hearing to hear the complaint.
- D. 551.076. Deliberation regarding security devices. A governmental body may deliberate the deployment of security personnel or devices in an executive session.
- E. 551.0821. Personally identifiable information about public school student. Deliberation concerning a student in which personally identifiable information is discussed will be held in executive session – even if the student’s name is not mentioned in the deliberation.
- F. 551.084. Exclusion of witness from hearing. A governmental body that is conducting a hearing may exclude a witness from the hearing while another witness is testifying.
- G. 551.073. Prospective gift. The governmental body may conduct an executive session to deliberate a negotiated contract for a prospective gift or donation if deliberation in an open session would have a detrimental effect.
- H. Ed. Code 39.030. The Board of Trustees shall conduct an executive session to discuss or adopt individual assessment instruments or assessment instrument items.
- I. 418.183. Emergency management – homeland security. Issues related to 418.175 in the Government Code are exempted from the open meeting requirement; however, a tape recording of the proceedings should be made.

- J. 551.087. Economic development. Deliberations concerning the offer of financial incentives for companies to locate in the school district may be held in executive session.

SISD related policies: BEC (LEGAL) DCE (LEGAL) GF (LEGAL)
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Notice of Meetings

Members of the Board shall be given notice of regular and special meetings on Thursday prior to regularly scheduled Monday Board Meetings. Notice for special meetings will be at least 72 hours prior to the scheduled time of the meeting and at least two hours prior to the time of an emergency meeting.

The district shall provide special notice of each meeting to any news media that has requested notification. When an emergency meeting is called or an emergency item is added to an agenda, the district shall notify any news media that have previously requested special notice of all meetings. (BE Legal)

Executive Session/Closed Meetings

Notice of all meetings shall provide for the possibility of a closed meeting during an open meeting, as provided by law. (BEC Legal)

For each closed meeting, except for consultations with its attorney, the board shall keep a certified agenda of the proceedings. The presiding officer and secretary shall certify that the agenda is a true and correct record of the proceedings. (BEC Legal) Board members must limit discussion to those items specified in the closed session.

No voting or polling of members is allowed in closed session. A final decision, or vote must take place in an open meeting. (BEC Legal)

No board member or other participant in a closed meeting shall, without lawful authority, disclose to a member of the public any deliberations made in a closed session.

Board Meetings/Audience Participation

Participants must have signed up prior to Board Meeting start time. At regular Board meetings, the Board shall permit public comment, regardless of whether the topic is an item on the agenda posted with notice of the meeting. At all other Board meetings, public comment shall be limited to items on the agenda posted with notice of the meeting. Participation is limited to three minutes to make comments to the Board, unless the participant requires the use of a translator, in which case participation is limited to six minutes. The Board will only consider complaints that remain unresolved after being addressed through proper administrative channels and when they have

been placed on the agenda. The Board of Trustees shall not deliberate, respond, or make decisions regarding any subject that is not included on the agenda that is posted.

Board Member Preparation for Meetings

- A. The Superintendent will ensure that all information needed for informed decision-making is supplied to each Board member in agenda information delivered four days prior to the regular board meeting. The agenda and support materials will be provided electronically unless a request is made for a written copy. If a written copy is requested, Board members are asked to discuss delivery options at the time of the request.
- B. Each Board member will prepare for the Board meeting by studying the agenda and support materials and asking clarifying questions of the Superintendent at least one day in advance of the meeting if possible. While it is likely that questions often result as part of the discussion of an agenda item, when a Board member knows that he/she will have a specific question it is appreciated if that question is asked prior to the meeting.

Board Member Questions Concerning the Agenda

- A. Board members are encouraged to ask for information from the Superintendent at least one day prior to the Board meeting. This will allow time for appropriate research, if needed.
- B. Any questions about agenda items or requests for additional information prior to the board meeting will be directed to the Superintendent. The Superintendent or his/her designee for that particular agenda item will respond to the Board member and an electronic copy of the question and response will be provided to all Board members.
- C. The Superintendent will determine if the information requested is readily available or will require additional time to gather or research. If additional time is needed the Superintendent and the Board member will agree upon an appropriate time frame in which the information will be provided.
- D. If a written summary or report is requested, the Superintendent will present a copy of it to each Board member.
- E. Even when information about agenda items is provided in advance or Board members receive answers to specific questions prior to the Board meeting; they are not prohibited from discussing or asking additional questions during the Board meeting.

- F. Board members seeking information during the Board meeting should ensure that the question pertains to agenda items.

Exhibiting Professionalism and Courtesy in Board Meetings

Board members shall observe and adhere to parliamentary procedures according to *Robert's Rules of Order, Newly Revised* and the Board President will ensure that discussion is related to the agenda item being addressed.

The Board President may recognize Board members prior to comments being given about an agenda item, particularly if several members wish to speak to the item.

Professional courtesy will be extended to all members of the Governance Team, school district staff, and visitors to the Board meeting.

Communication

Governance Team Communication

- A. The Superintendent will communicate with each Board member via weekly reports (emails) that will include information such as:
 - 1. District events
 - 2. Progress reports on Board goals and directives
 - 3. Follow-up reports in answer to Board member questions
 - 4. Information or reports requested by a Board member
 - 5. General program updates
- B. The Superintendent will communicate requested information to all Board members in as timely a manner as possible without interfering with the regular conduct of district business.
- C. The Superintendent will meet with the Board President as needed, or communicate by telephone or electronic means to inform him/her of district issues that may need to come before the Board for discussion or action.
- D. Board member phone calls to the Superintendent will be returned during the same day if at all possible.

- E. Board members may communicate with other individual members for purposes of asking questions, clarifying information, or socializing under circumstances that do not conflict with or circumvent the Texas Open Meetings Act.
- F. Board members may not communicate with other individual members for purposes of soliciting votes in support of or opposition to items of business that may come before the Board.
- G. Board members who wish to share information relevant to district business or issues before the Board will relay the information to the Superintendent for distribution to all members in his/her weekly reports.

Splendora ISD related policies: BE (LEGAL)	BJA (LOCAL)
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Board Member Requests for Information Not Related to Meeting Agendas

- A. Board members will contact the Superintendent to request information about the school district or Board of Trustee business.
- B. The Superintendent, at his/her discretion, may refer the Board member to a staff person with direct knowledge about the information requested.
- C. The Superintendent will determine if the information requested is readily available or additional time is needed to gather information or research the issue.
- D. If the information is available, the Superintendent will provide it to the requesting Board member.
- E. If a written response is provided, a copy of the information will be provided to each Board member.
- F. If the Superintendent determines that the request is unreasonable and will divert staff time or attention from Board priorities, the Superintendent or the requesting Board member may ask the Board President to place the request on a meeting agenda. The requesting Board member may then ask if a majority of the Board wishes to direct the Superintendent to generate a report to include the requested information.

Board Member Contact with Campuses

- A. Board members are encouraged to attend as many school events as their time and schedule permits.
- B. Board members will check in with the principal’s office when he/she arrives at a campus during the school day, as per guidelines for all visitors to campuses.
- C. Board members will not go into classrooms or other areas on campus for the purposes of conducting personnel evaluations or investigations.
- D. Board members may not give direction to any staff or student except when immediate safety or liability is an issue.
- E. While Board members have no authority when not at the board table, as individuals, it is sometimes difficult for staff members to see them as ordinary parents, therefore;
 - a. When visiting with teachers of their own children, Board members should make it clear that they are acting as parents rather than as a member of the Board.
 - b. Board members will not request or accept extraordinary consideration for themselves or their children.
- F. Board members will not ask district employees for extraordinary consideration for anyone.

Splendor ISD related policies:	
GKA (LEGAL))	BBF (LOCAL)

Response by Board Members to Community Member or Employee Complaints

- A. Listen briefly and respectfully; remain impartial
- B. Ask if the complainant has followed the complaint procedure (following the “chain of command”) outlined in district policy
- C. Remind the complainant of the Board’s responsibility to remain impartial regarding complaints that may ultimately be brought to the Board on appeal.
- D. If the complainant does not know the district’s complaint procedures or “chain of command,” the Board member should provide the following information:

- a. The complainant must first discuss the problem with the authority closest to the problem. In most cases this is the immediate supervisor if it is an employee or the principal if it is a campus issue.
 - b. If the complainant is not satisfied with the resolution, he/she may file a formal grievance according to procedures outlined in policy for students and parents, employees, or community members.
 - c. If the complainant is not satisfied with the resolution offered through the formal complaint process, the complainant may appeal to the next level of authority as outlined in policy.
 - d. When all levels of administrative appeal have been exhausted without satisfaction by the complainant, he/she may appeal the complaint to the Board of Trustees according to procedures outlined in policy. The Board President will place the complaint on the agenda for presentation to and discussion by the Board.
 - e. The Board may uphold the decision of the Superintendent or designee regarding the complaint, overturn it, offer an alternative solution, or the Board may take no action.
 - f. Complaints regarding an individual will be heard in closed session unless specific law or local policy provides otherwise.
- E. Board members should inform the Superintendent of all relevant complaints from staff and community. If requested by the Board member forwarding the request, the Superintendent will notify the individual Board member as to the resolution of the complaint.

SISD related policies:

DGBA (LOCAL) FNG (LOCAL) GF (LOCAL) BBF (LOCAL)

Communicating with the Community and/or Personnel

- A. Board members are encouraged to participate in community activities. When doing so, Board members may choose to provide information and/or respond to questions based on the following:
 - a. Relay information about district goals or other district information the Board member is comfortable providing
 - b. Interact in a positive manner
 - c. Listen politely and respectfully to comments
 - d. Refer questions about specific district activities to the Superintendent when they do not know the answers or if the individual wants detailed information.

- B. The Board of Trustees encourages community input, however, it will not respond to anonymous calls or letters unless they involve the safety and security of students and/or employees. If the anonymous communication refers to a significant issue, the Board member will contact the Superintendent to inform him/her of its' content.
- C. Signed letters addressed to the Board or a Board member will be forwarded to the Superintendent for inclusion in the weekly information provided to the Board.
- D. The Board will communicate to the community collectively through district communication strategies authorized by the Board in policy or the district communication plan.

SISD related policies:
BBF (LOCAL)

Communicating with the Media

- A. The Superintendent and the Board President shall act as spokespersons for the Board of Trustees to the media on all school district related issues. Generally speaking, questions concerning district operations should be referred to the Superintendent and questions regarding board policy or actions taken by the Board should be referred to the Board President. This practice will promote a single “position statement” which can be clearly understood by the public as opposed to potentially having multiple statements on an issue.
- B. A Board member who receives a call from the media requesting information, comments, or an interview regarding district related issues will direct them to the Superintendent and/or Board President, depending on the nature of the questions.
- C. Board members retain the right to speak to the media as individuals but are strongly encouraged to direct all media inquiries to the Superintendent and/or Board President.
- D. When speaking to a media representative, a Board member should clarify when speaking as an individual rather than as a spokesperson for the Board of Trustees. When speaking as an individual, the Board member will remind the media representative of the position or action of the Board of Trustees as a body – if the Board has taken action on the issue.

SISD related policies:

Evaluation of the Superintendent

Updating the Superintendent Evaluation Instrument

After district goals are identified and priorities of the Board are established for the next school year, the Governance Team should review the content of the Superintendent's evaluation instrument to ensure proper alignment. This will ensure that the Board and Superintendent have an understanding of the challenges and priorities that are going to be emphasized in the coming year and that appropriate evaluation indicators may be developed. The evaluation instrument shall be based on the Superintendent's job description, student performance, and Governance Team priorities. The document evaluating the performance of the Superintendent is confidential.

Objectives of the Superintendent Evaluation Process

Based on law and board policy the following objectives are associated with the superintendent evaluation process:

- Clarify to the Superintendent his or her role and priorities, as seen by the Board
- Clarify to Board members the Superintendent's role, according to the Board's written criteria, as expressed in the Superintendent's job description and the district's goals and priorities
- Foster an early understanding among new Board members of the evaluation process and the Superintendent's current performance objectives and priorities
- Develop and sustain a harmonious working relationship between the Board and the Superintendent
- Include indicators on the evaluation instrument that reflect high expectations and outstanding Governance for the day-to-day operations of the school district
- Ensure fairness and objectivity in the evaluation process

The superintendent evaluation process and evaluation instrument will be provided to Board members with agenda items for the meeting in which the evaluation is to be conducted.

SISD related policies:

BJA (LEGAL)

BJCD (EXHIBIT)

BJCD (LOCAL)

BJCD (LEGAL)

New Board Member Orientation & Governance Team Training

Reporting Requirements

The minutes of the last regular meeting of the Board held during a calendar year must reflect whether each Trustee has met or is delinquent in meeting the training required to be completed as of the date of the meeting. *Education Code 11.159*

Training Requirements

New Board members shall receive a district orientation session within 60 days before or after their election or appointment and an orientation to the Texas Education Code within the first 120 days of election or appointment. Texas Education Code orientation sessions are offered through the Regional Education Service Center. New Board members are also encouraged to attend the TASB Summer Governance Conference, if possible. New Board members will also be trained on parliamentary procedures according to *Robert's Rules of Order, Newly Revised*. Once a year all Board members will receive a review of parliamentary procedures according to *Robert's Rules of Order, Newly Revised*.

All Board members shall receive an update session following each session of the Texas Legislature and the entire Board and Superintendent shall annually participate in a team building session. The lengths of these trainings are not specified, but are usually at least three hours.

In addition to the orientation and team building training, all Board members shall receive additional continuing education on an annual basis. To the extent possible, the entire Board shall participate in continuing education programs together. In the first year of service, Board members shall receive at least ten hours of continuing education in fulfillment of assessed needs in addition to required orientations and team building training. Within 90 days of election or appointment, new board members should receive one (1) hour of Open Meetings Training provided by the Attorney General's Office.

After the first year of service Board members shall receive at least five hours of continuing education annually in fulfillment of assessed needs. This of course is in addition to required team building training and a Texas Education Code update if a session of the Texas Legislature has been held that year.

The Board President shall receive continuing education related to Governance duties of the Board President as some portion of the annual requirement.

SISD related policies: BBD (LEGAL) BBD (EXHIBIT)
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Professional Development for Board Members

Board members and the Superintendent are encouraged to seek and attend relevant opportunities for professional development in addition to required training activities. Membership in state and national organizations and attendance at conventions, conferences, clinics, and workshops provide opportunities to learn about best practices and bring new ideas back to Splendora ISD.

Subscriptions to school board newsletter services, journals, and other written works are also efficient ways to learn examples of new or best practices.

Board members wishing to participate or attend professional development activities that are not planned for the entire Board should contact the Superintendent and Board President. If either should have a question as to the appropriateness of the request, the matter shall be brought to the Board as an agenda item for consideration.

Board Member Reimbursement for Expenses

Professional development for Board members is encouraged and reimbursement for travel and related expenses should be included in the district's budget each year. Utilize policy BBG (LOCAL) for Board member reimbursement when attending meetings, workshops, and conventions as an official representative of the Board.

SISD related policies:

BBG (LOCAL) BBG (LEGAL)

Board Member Ethics & Vendor Influence

In addition to Splendora ISD Board Member Ethics, BBF (LOCAL) attached, Board members will comply with state required annual Conflict of Interest reports outlined in BBFA (LEGAL), if applicable. The Conflict of Interest form is provided by the Texas Ethics Commission and applies to any Board member when he or she, or any member of the family, receives more than \$2,500 per year from a business that contracts with the school district, or when a Board member, or member of his or her family, receives \$250 or more in aggregate gifts from a business that contracts with the school district.

Board members may be a reference as to the professionalism and quality of a potential vendor for the school district, but he or she should communicate to the vendor and school district personnel that their personal knowledge of the vendor should not be represented as individual preference or support. Vendor selection is based on school district business practices and guidelines, state law, and district policy.

Board members should not request assistance, information, or school district equipment from school district employees for the purpose of personal or professional gain or on behalf of a friend or relative.

SISD related policies:

BBF (LOCAL)

BBFA (LEGAL)

Gov't Code 171.004

As a member of the Board, I shall promote the best interests of the District as a whole and, to that end, shall adhere to the following ethical standards:

**Equity
In Attitude**

- I will be fair, just, and impartial in all my decisions and actions.
- I will accord others the respect I wish for myself.
- I will encourage expressions of different opinions and listen with an open mind to others' ideas.

**Trustworthiness
In Stewardship**

- I will be accountable to the public by representing District policies, programs, priorities, and progress accurately.
- I will be responsive to the community by seeking its involvement in District affairs and by communicating its priorities and concerns.
- I will work to ensure prudent and accountable use of District resources.
- I will make no personal promise or take private action that may compromise my performance or my responsibilities.

**Honor
In Conduct**

- I will tell the truth.
- I will share my views while working for consensus.
- I will respect the majority decision as the decision of the Board.
- I will base my decisions on fact rather than supposition, opinion, or public favor.

**Integrity
Of Character**

- I will refuse to surrender judgment to any individual or group at the expense of the District as a whole.
- I will consistently uphold all applicable laws, rules, policies, and governance procedures.
- I will not disclose information that is confidential by law or that will needlessly harm the District if disclosed.

**Commitment
To Service**

- I will focus my attention on fulfilling the Board's responsibilities of goal setting, policymaking, and evaluation.
- I will diligently prepare for and attend Board meetings.
- I will avoid personal involvement in activities the Board has delegated to the Superintendent.
- I will seek continuing education that will enhance my ability to fulfill my duties effectively.

**Student-Centered
Focus**

- I will be continuously guided by what is best for all students of the District.



STRATEGIC DIRECTION 3.0 - *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

EDUCATOR PROFILE

The Splendor ISD Educator Profile includes all members of the learning organization who interact with, guide and support our students. Every educator will be inspired and motivated to be: Designers, Relational, Servant Leaders, and focused on a Growth Mindset.

[Splendor ISD's Educator Profile](#)

STRATEGIC PRIORITIES

Click here for the most recent [SISD Strategic Priorities](#).



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

Board Meeting Date: Monday October 21, 2024

Submitted Date: October 16, 2024

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: General Safety Report

Background Information:

Attachments: [Safety Report](#)

Superintendent's Resolutions: Reviewed

Fights	Mutual		Non-Mutual		Assault	
	September	Year	September	Year	September	Year
SHS	2	8	0	0	0	2
SJH	3	3	2	2	0	0
PCE	3	3	1	1	0	0
GLE	0	0	0	0	0	0
PWE	0	0	0	0	0	0
TLE	4	4	1	5	0	0
Total	11	18	4	8	0	2

The numbers from last month were for part of August and part of September - these numbers are for the whole month of September.

Mutual Combat- Two or more students that choose to mutually engage in physical contact using blows or force
Non Mutual Fight- One student engages in a physical force with another who doesn't engage in the physical altercation
Assault-A person intentionally knowingly causes bodily injury to another person

Vaping	September	Year					
SHS	3	6					
SJH	1	4					
PCE	0	0					
GLE	0	0					
PWE	0	0					
TLE	0	0					
Total	4	10					
The numbers from last month were for part of August and part of September - these numbers are for the whole month of September.							

Threat Assessment	Threats Reports		Required a Threat Assessment	
	September	Year	September	Year
SHS	3	3	0	1
SJH	14	14	3	3
PCE	0	0	0	0
GLE	2	2	0	0
PWE	0	0	0	0
TLE	2	3	0	1
Total	21	22	3	5

The numbers from last month were for part of August and part of September - these numbers are for the whole month of September.

We have seen an increase in our behavior threat assessments as a result of the school shooting in Georgia and the trend of making threats to school.

Bullying/Cyberbullying	# of Cases Reported		# of Substantiated Cases	
	September	Year	September	Year
SHS	0	0	0	0
SJH	2	2	1	1
PCE	0	0	0	0
GLE	1	1	0	0
PWE	0	0	0	0
TLE	1	1	0	0
Total	0	4	0	1
The numbers from last month were for part of August and part of September - these numbers are for the whole month of September.				
Our numbers are less than this time last year.				

NEWLY REPORTED DATA

Crisis Interventions/ Suicide	September 18 - Oct 15	Year	Expressed Thoughts of Suicide	September 18 - Oct 15	Year	Expressed a Plan for Suicide	September 18 - Oct 15	Year
SHS	2	6	SHS	1	3	SHS	0	0
SJH	3	11	SJH	3	10	SJH	1	3
PCE	0	0	PCE	0	0	PCE	0	0
GLE	0	4	GLE	0	3	GLE	0	1
PWE	2	4	PWE	1	2	PWE	1	1
TLE	4	4	TLE	3	3	TLE	0	0
Total	11	29	Total	8	21	Total	2	5

PREVIOUS MONTHLY DATA

Crisis Interventions/ Suicide	August 14- September 15	Year	Expressed Thoughts of Suicide	August 14- September 15	Year	Expressed a Plan for Suicide	August 14- September 15	Year
SHS	4	4	SHS	2	2	SHS	0	0
SJH	8	8	SJH	7	7	SJH	2	2
PCE	0	0	PCE	0	0	PCE	0	0
GLE	4	4	GLE	3	3	GLE	1	1
PWE	2	2	PWE	1	1	PWE	0	0
TLE	0	0	TLE	0	0	TLE	0	0
Total	18	18	Total	13	13	Total	3	3



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

Board Meeting Date: October 21, 2024

Submitted Date: October 7, 2024

Agenda Business Items:

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

Information Only Items:

- X Presentation
- Recognition
- Information

Name of Person Responsible: J. Reese Briggs

Department or Campus: Chief Operations Officer

Topic: Program Management Update provided by LAN.

Background Information: Bi-Monthly Bond Project Update.

Attachments: [LAN Provided Presentation](#)

Superintendent's Resolutions: Reviewed



Splendora ISD Bond 2022

Elementary Schools

October 21, 2024



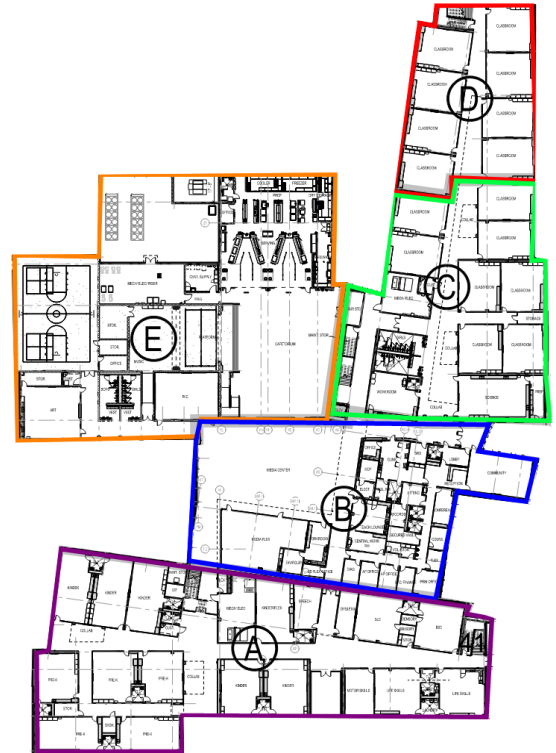


Peach Creek Elementary School

40

Construction – Peach Creek

- Completed Activities
 - Grade beam pour in Area A & B
 - Detention pond
- Current Activities
 - Steel erection in Area C & D
 - CMU (load bearing) in Area E
- Upcoming Activities
 - Slab on grade in Area A & B
 - Steel decking and joists
 - Driveway on west side of building
- Substantial Completion
 - July 28, 2025



Construction – Peach Creek



Steel Erection in Area C



CMU in Area E

42

Construction – Peach Creek



Elevator pit and grade beams



Detention Pond

43

Budget Update– Peach Creek

Project Budget

Description	Budget	Committed Cost	Forecast	Cost at Completion	Delta
Construction	\$ 40,845,000	\$ 36,163,551	\$ -	\$ 36,163,551	\$ (4,681,449)
Design Services	\$ 2,428,165	\$ 2,403,865	\$ -	\$ 2,403,865	\$ (24,300)
Specialty Services	\$ 536,490	\$ 484,740	\$ 25,000	\$ 509,740	\$ (26,750)
Furniture, Fixtures & Equipment	\$ 1,600,000	\$ -	\$ 1,600,000	\$ 1,600,000	\$ -
General Owner Expenses/Allowance	\$ 2,581,010	\$ 1,016,594	\$ 750,000	\$ 1,766,594	\$ (814,416)
Land Acquisition & Development	\$ 1,300,000	\$ 960,000	\$ -	\$ 960,000	\$ (340,000)
Total	\$ 49,290,665	\$ 41,028,750	\$ 2,375,000	\$ 43,403,750	\$ (5,886,915)

Committed to Date 83%

Allowance Status

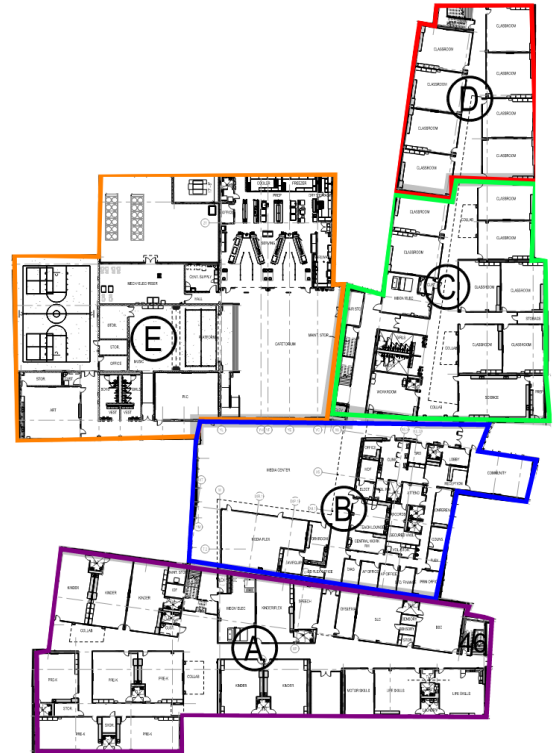
Description	Budget	Committed	Remaining	Remaining %
Project Sign	\$1,500	\$1,500	\$0	0%
Utility Allowance	\$67,000	\$0	\$67,000	100%
Owner Betterment Allowance	\$2,570,611	\$1,325,770	\$1,244,841	48%
Totals	\$2,639,111	\$1,327,270	\$1,311,841	50%



Greenleaf Elementary School

Construction – Greenleaf

- Current Activities
 - Stockpile haul off (25,000cy)
- Upcoming Activities
 - Contractor mobilization
 - Site utilities
- Substantial Completion
 - November 28, 2025



Construction – Greenleaf



Stockpile of dirt



Haul off

47

Budget Update– Greenleaf

Project Budget

Description	Budget	Committed Cost	Forecast	Cost at Completion	Delta
Construction	40,845,000	36,343,489	250,000	36,593,489	(4,251,511)
Design Services	2,121,828	2,041,828	50,000	2,091,828	(30,001)
Specialty Services	537,637	499,932	25,000	524,932	(12,705)
Furniture, Fixtures & Equipment	1,600,000	-	1,600,000	1,600,000	-
General Owner Expenses/Allowance	2,579,863	999,886	1,000,000	1,999,886	(579,977)
Land Acquisition & Development	4,464,540	2,172,056	750,000	2,922,056	(1,542,484)
Total	52,148,868	42,057,190	3,675,000	45,732,190	(6,416,678)

Committed to Date 81%

Allowance Status

Description	Budget	Committed	Remaining	Remaining %
Project Sign	\$1,500	\$0	\$1,500	100%
Onsite Soil Haul off	\$250,000	\$240,000	\$10,000	4%
Owner Betterment Allowance	\$1,500,000	\$0	\$1,500,000	100%
Totals	\$1,751,500	\$240,000	\$1,511,500	86%

Questions



Lockwood, Andrews
& Newnam, Inc.

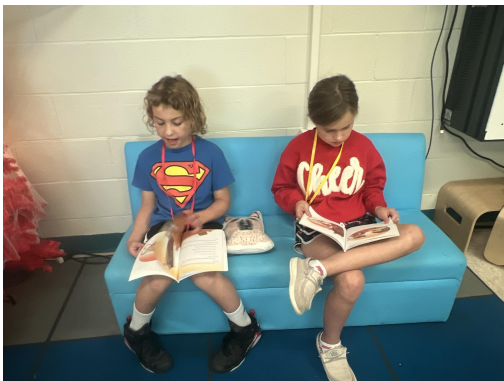
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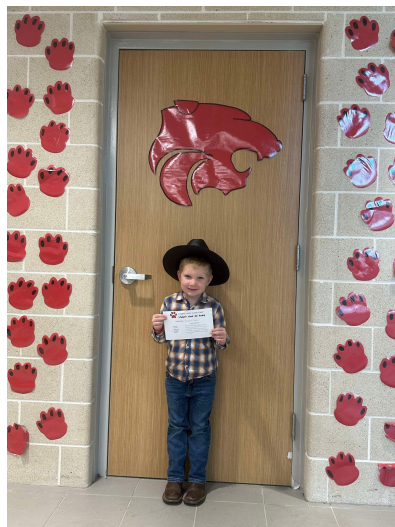
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Campus	EE	PK	KG	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Enrollment All served			In Membership (ADA Eligible)		
																Total	Last Day of Srs 5/22/24	Diff.	Total	Last Day of Srs 5/22/24	Diff.
SHS 001																0	1469	-1469		1444.0	1444.0
SJH 041																0	808	-808		808.0	808.0
PCE 101																0	699	-699		667.5	667.5
GLE 102																0	707	-707		674.5	674.5
PWE 104																0	792	-792		749.0	749.0
TLE 105																0	840	-840		800.5	800.5
JJAEP																0	6	-6		0.0	0.0
District Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5321	-5321	0.0	5143.5	5143.5
First Day 23 - 24 8.9.23	5	201	311	382	335	335	364	373	379	383	371	436	362	366	285	4888				4717.5	
Difference	-5	-201	-311	-382	-335	-335	-364	-373	-379	-383	-371	-436	-362	-366	-285	-4888				-4717.5	
Current Day	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				0.0	
This Day Last Year																0					
Difference	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				0.0	



Elementary students:

- Discovered their five senses
- Enjoyed reading
- Participated in Ancient Greece Olympic Games
- Celebrated Homecoming
- Received awards for Outstanding Kindness
- Joined others in the SISD Color Fun Run & Wellness Expo





Secondary students:

- Taught Pre-K students about germs
- Celebrated Homecoming
- Advanced to Regionals in Cross Country for boys and girls
- Took top spot at the State Fair of Texas



YOUTH LIVESTOCK STATE FAIR TEXAS

LINDSEY SESSUM
SPLENDORA FFA

GRAND CHAMPION
MARKET BARROW

Superintendent Spotlight



TASA | TASB

txED CON24





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

Board Meeting Date: 10/21/24

Submitted Date: 10/16/24

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: Carrie Garza

Department or Campus: Teaching and Learning

Topic: Priority 1 Update

Background Information: The presentation includes beginning of the year assessment information.

Attachments: October 2024 Board Meeting

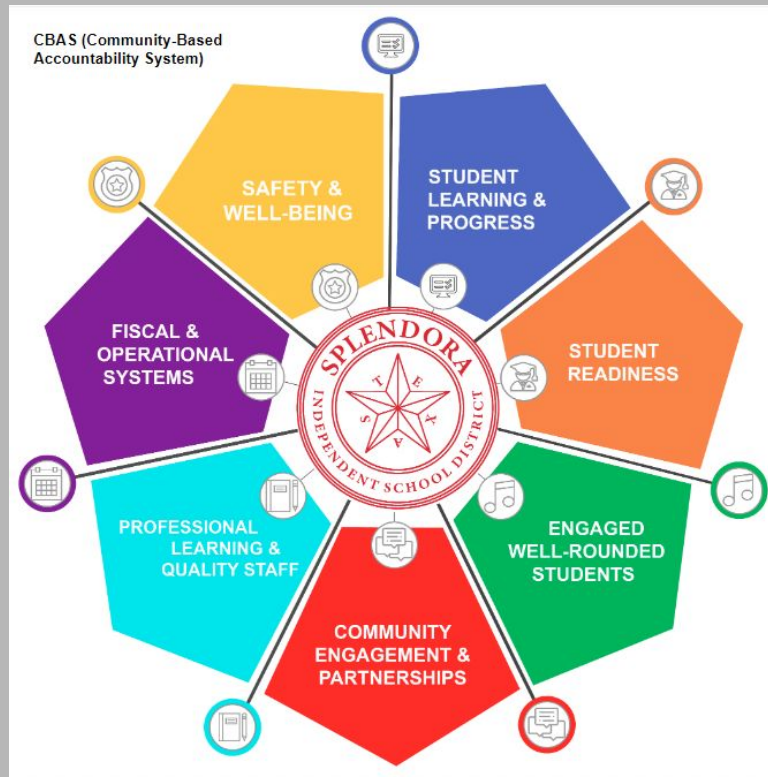
Superintendent's Resolutions:

Teaching & Learning

October 2024 Board Meeting



Alignment to Strategic Plan



STRATEGIC DIRECTION 3.0 - *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
Student-Focused: We believe the greatest outcomes result when students come first.	Be accountable. Live with integrity. Focus on student needs.
Relationships: We believe positive and supportive relationships create the conditions for students to be advocates in their education.	Value each other.
Culture: We believe a healthy, collaborative culture fosters exploration and innovation in a supportive environment.	Ensure a safe physical, emotional, + social environment.
Servant Leaders: We believe servant leaders and critical thinkers strengthen our community and democracy.	Develop servant leaders.
Learning: We believe all students deserve high-quality, engaging learning experiences that honor the potential in each student.	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

EDUCATOR PROFILE
The Splendor ISD Educator Profile includes all members of the learning organization who interact with, guide and support our students. Every educator will be inspired and motivated to be: Designers, Relational, Servant Leaders, and focused on a Growth Mindset.
[Splendor ISD's Educator Profile](#)

STRATEGIC PRIORITIES
[Click here for the most recent SISD Strategic Priorities.](#)

Splendor ISD Strategic Plan Balanced Scorecard 2022-2026

<ul style="list-style-type: none"> Mission: Cultivating Exceptional People Vision: Right People. Right Things. Right Way. Right Resources. Right Relationships 	
In Splendor ISD, We Believe... <ul style="list-style-type: none"> 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 1.1 (a) Focus on students who are not presently engaged in a school-related activity * (BG) 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 3.4 Increase Communication Opportunities for High Profile Programs* (BG)
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

Community-Based Accountability System (CBAS)
 -Student Learning & Progress
 -Student Readiness

Strategic Direction
 -Student Focused
 -Learning

Balanced Scorecard
 -Priority 1: Focus on Student Success

Pre-K

Pre-K Children's Learning Institute Assessment

Measure		On Track	Needs Support	Monitor	Out of Range
Rapid Letter Naming		30%	68%	2%	1%
Rapid Vocabulary	Rapid Vocabulary 1	47%	50%	2%	0%
	Overall Measure	47%	50%	2%	0%
Math	Rote Counting	10%	88%	2%	1%
	Shape Naming	42%	56%	1%	1%
	Number Discrimination	54%	44%	1%	1%
	Number Naming	35%	63%	1%	1%
	Shape Discrimination	59%	39%	1%	1%
	Counting Sets	31%	66%	2%	1%
	Operations	15%	82%	2%	1%
	Overall Measure	75%	24%	1%	0%
Phonological Awareness	Syllabication	10%	87%	2%	1%
	Onset-Rime	8%	89%	2%	1%
	Alliteration	5%	92%	2%	1%
	Rhyming I	7%	90%	2%	1%
	Overall Measure	43%	55%	3%	0%

* Measure has no benchmarks.

Next Steps:

- Implementation of new Letterland Program.
- Heggerty for phonological awareness
- Benchmark Mathematics
- Use data to form small group instruction.

57

Acronyms

CLI: Children's Learning Institute

BOY: Beginning of Year

Reading

Language Arts

District Level- mCLASS English Kindergarten-2nd

Next Steps-

- Ensure teachers are supported with implementing tier one instruction.
- Ensure intervention is started early in the year. (In 1st and 2nd, students need to begin tier 2 and 3 intervention based off of the previous year.)

59

SPLENDORA IND SCHOOL DISTRICT		Current as of 10/01/2024				
Grade K	Reference Data (Compare these results against a wider population)					
Splendora Ind School District	24-25 BOY	203(50%)	79(20%)	54(13%)	67(17%)	403
Grade 1	Reference Data (Compare these results against a wider population)					
Splendora Ind School District	24-25 BOY	161(42%)	74(19%)	86(23%)	61(16%)	382
Grade 2	Reference Data (Compare these results against a wider population)					
Splendora Ind School District	24-25 BOY	194(45%)	50(12%)	99(23%)	88(20%)	431

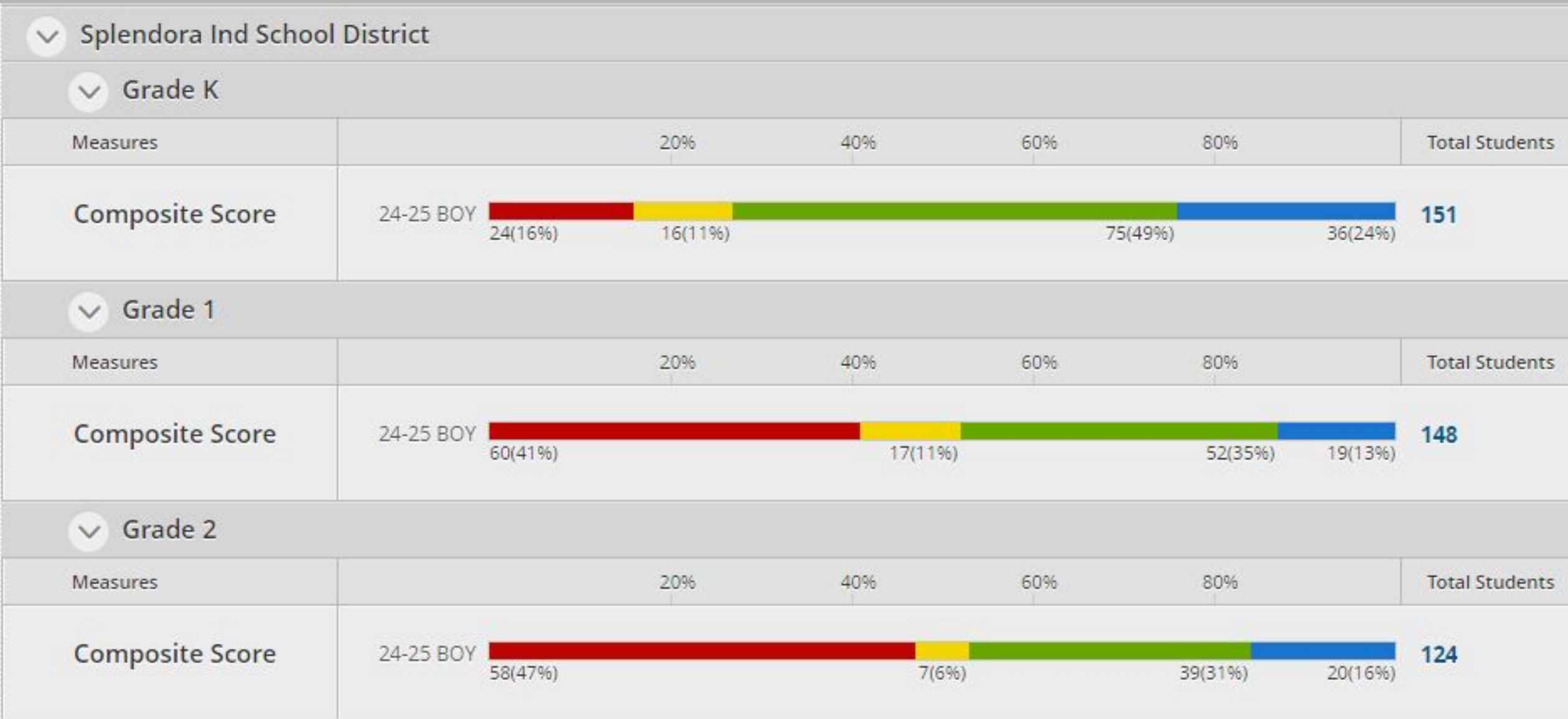
Well Below Benchmark

Below Benchmark

At Benchmark

Above Benchmark

District Level- mCLASS Lectura Spanish Kindergarten-2nd

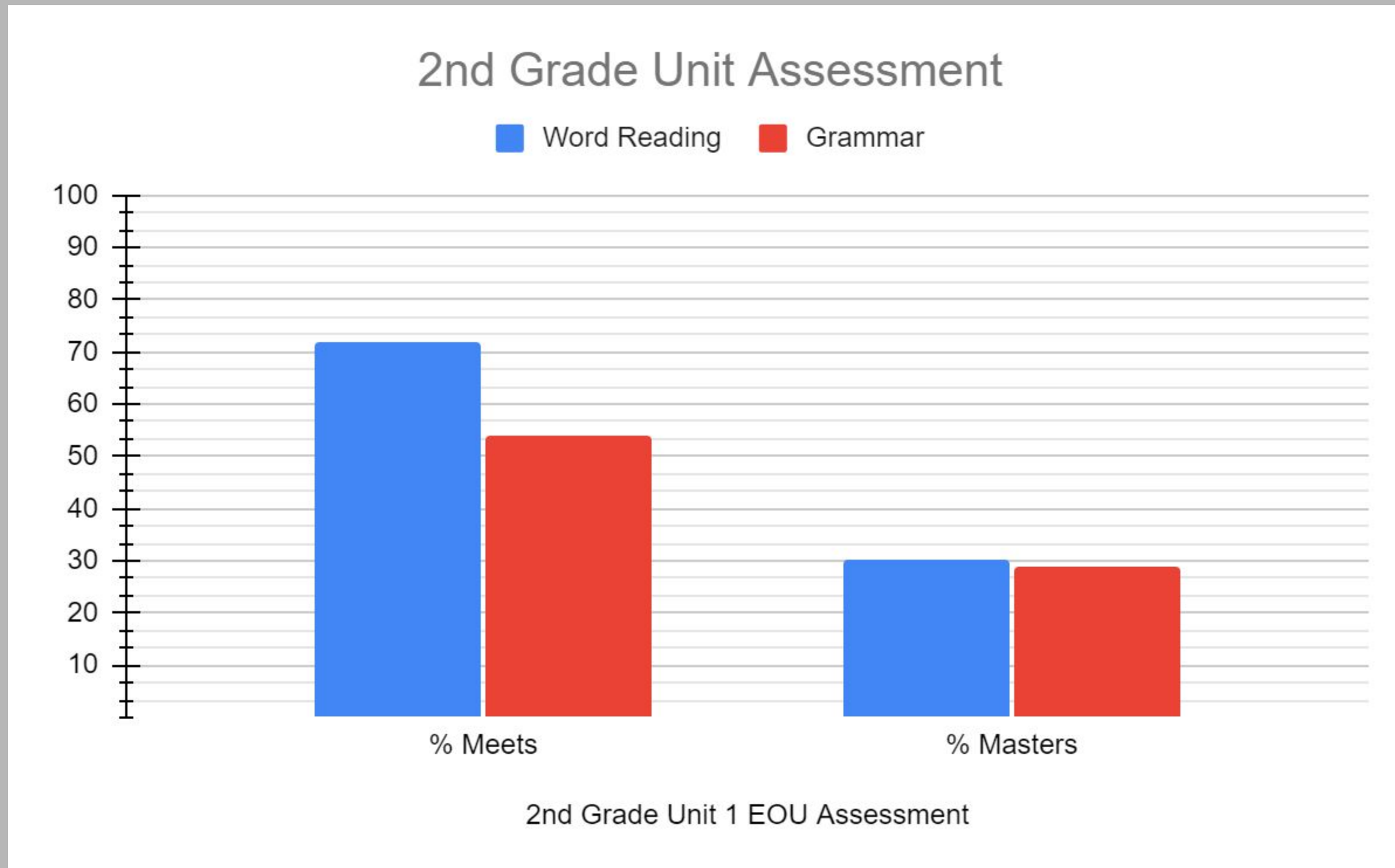


Next Steps-

- Continue supporting teachers with language rich tier 1 instruction.
- Continue supporting teachers with small group instruction.



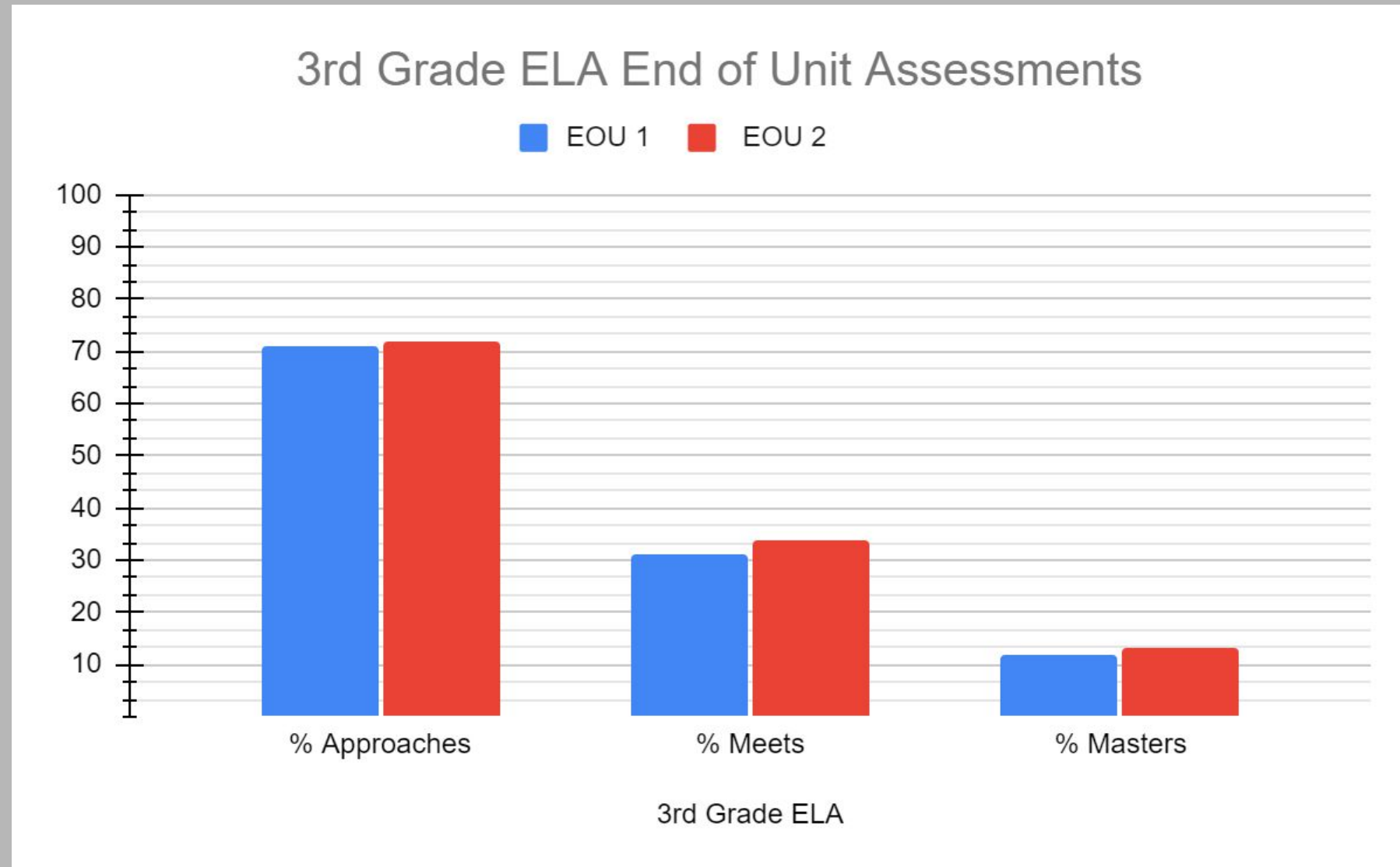
2nd Grade



Next Steps-

- Use data to form skill based reading groups
- Continue to review and spiral in grammar skills
- Ensure additional practice opportunities are occurring

3rd Grade



Next Steps-

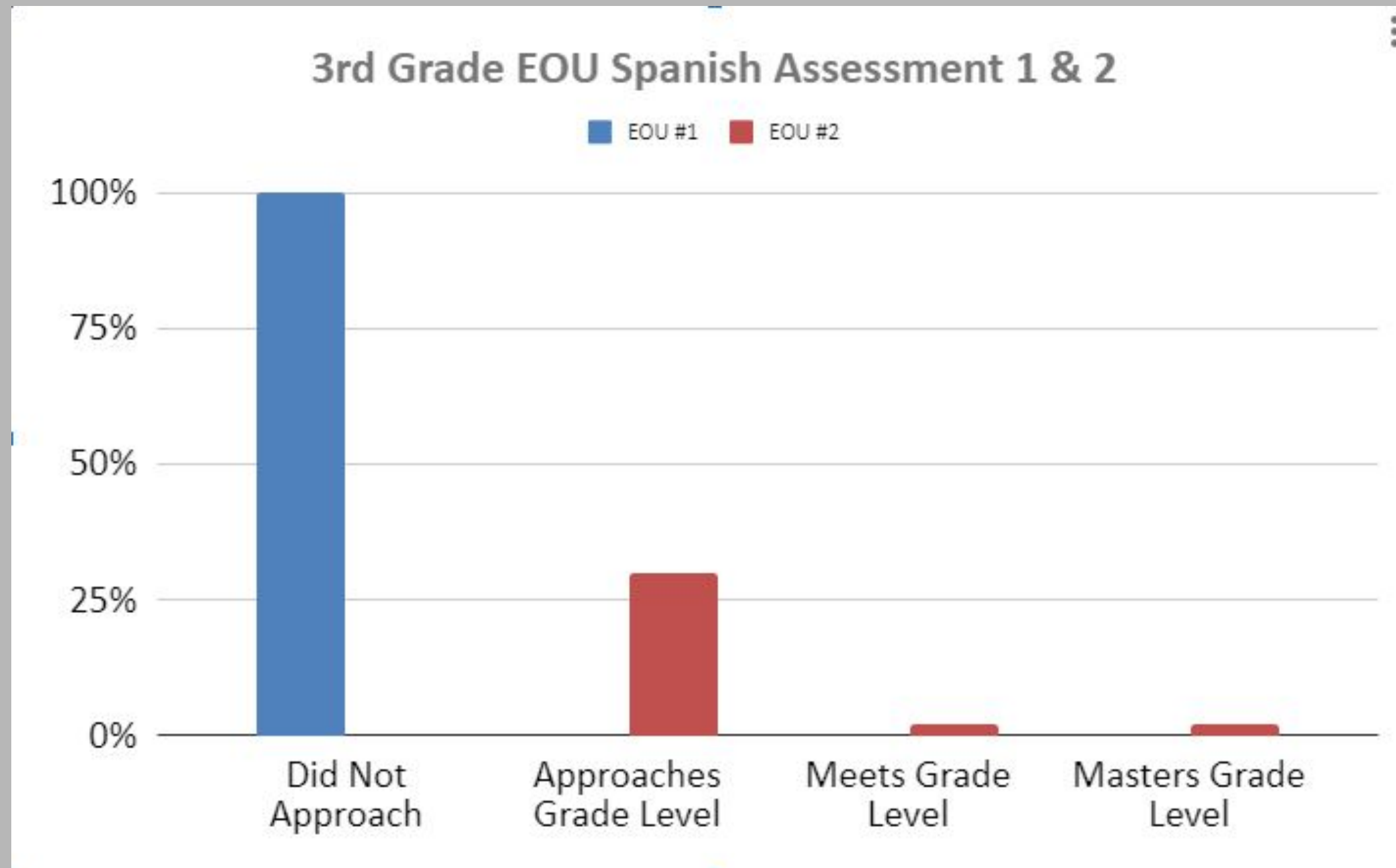
Edit & Revise

- Continue to provide explicit grammar lessons for classroom implementation

ECR

- Support campuses with implementation of ECR unit
- Provide district wide post-unit teacher calibration and training

3rd Grade Spanish

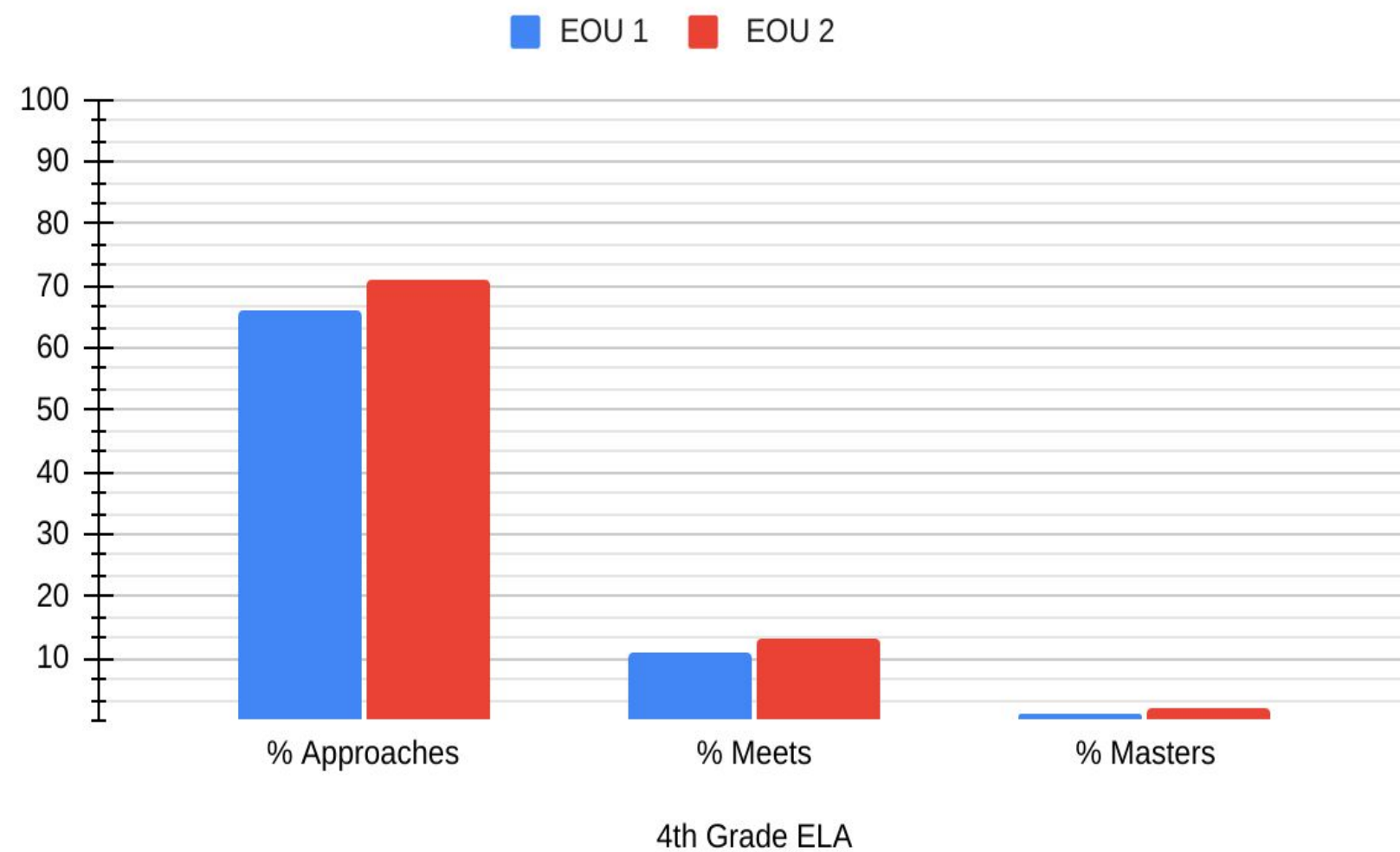


Next Steps-

- Continue supporting teachers with Tier II vocabulary ⁶³
- Continue Content, Language, and Literacy Integration for Biliteracy (CLLIF) training, modeling, and in classroom support.
- Implement Tier II Spanish intervention using Escalera.
- Continue supporting teachers during PLC & Lesson Internalization

4th Grade

4th Grade ELA End of Unit Assessments



Next Steps-

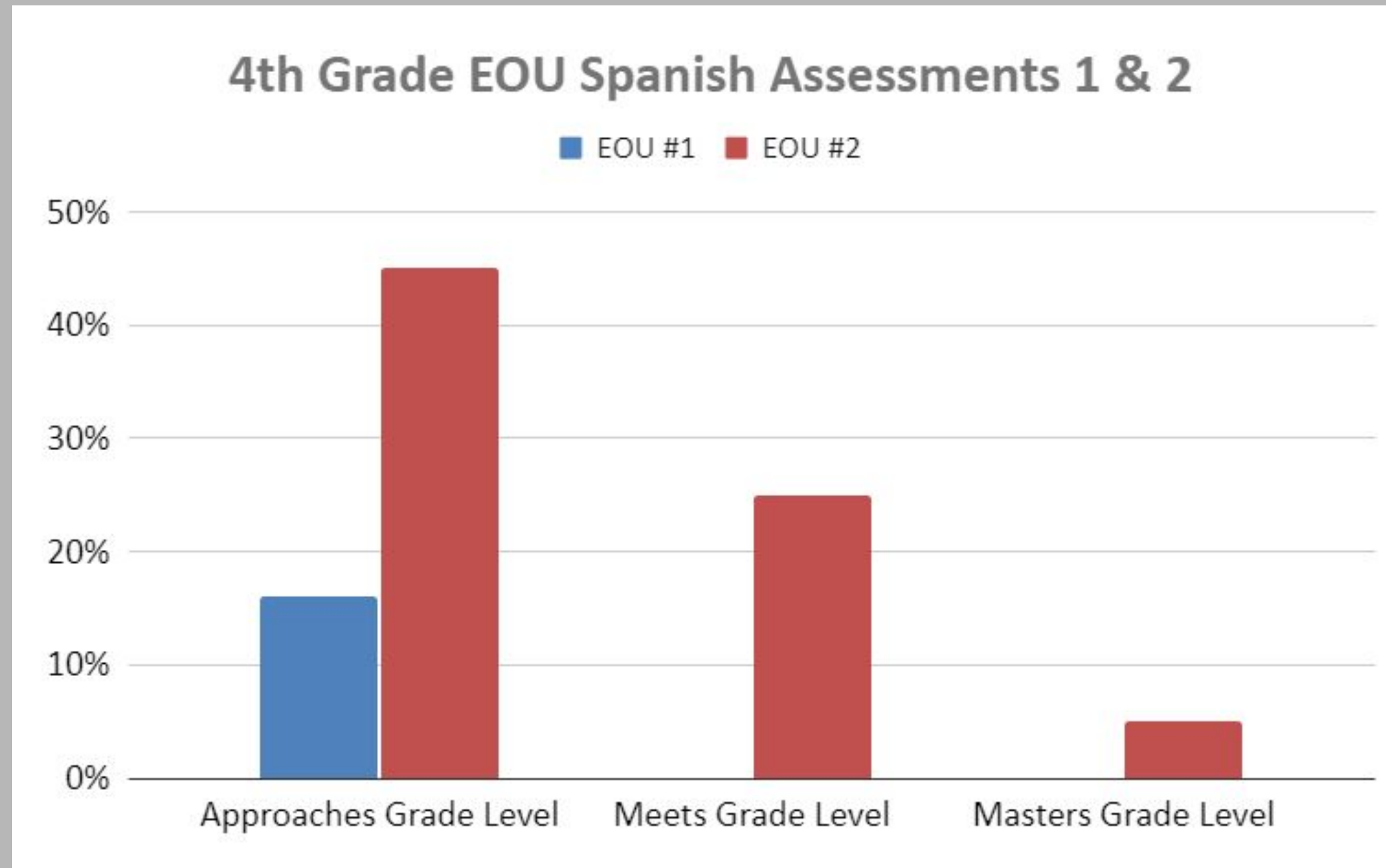
-Edit & Revise

- Continue to provide explicit grammar lessons for classroom implementation

ECR

- Support campuses with implementation of ECR unit
- Provide district wide post-unit teacher calibration and training

4th Grade Spanish

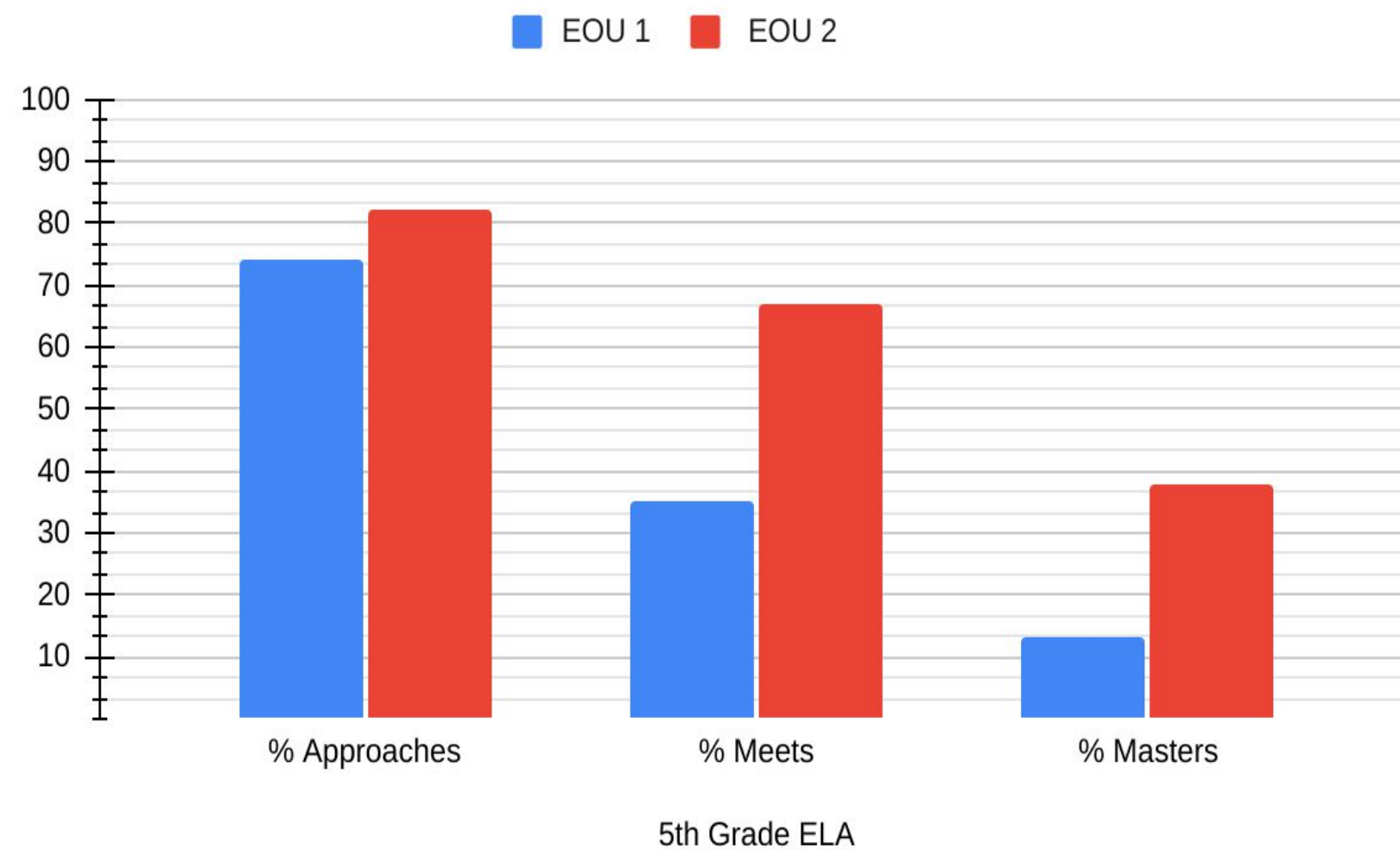


Next Steps-

- Continue supporting teachers with Tier II vocabulary ⁶⁵
- Continue Content, Language, and Literacy Integration for Biliteracy (CLLIF) training, modeling, and in classroom support.
- Implement Tier II Spanish intervention using Escalera.
- Continue supporting teachers during PLC & Lesson Internalization

5th Grade

5th Grade ELA End of Unit Assessments



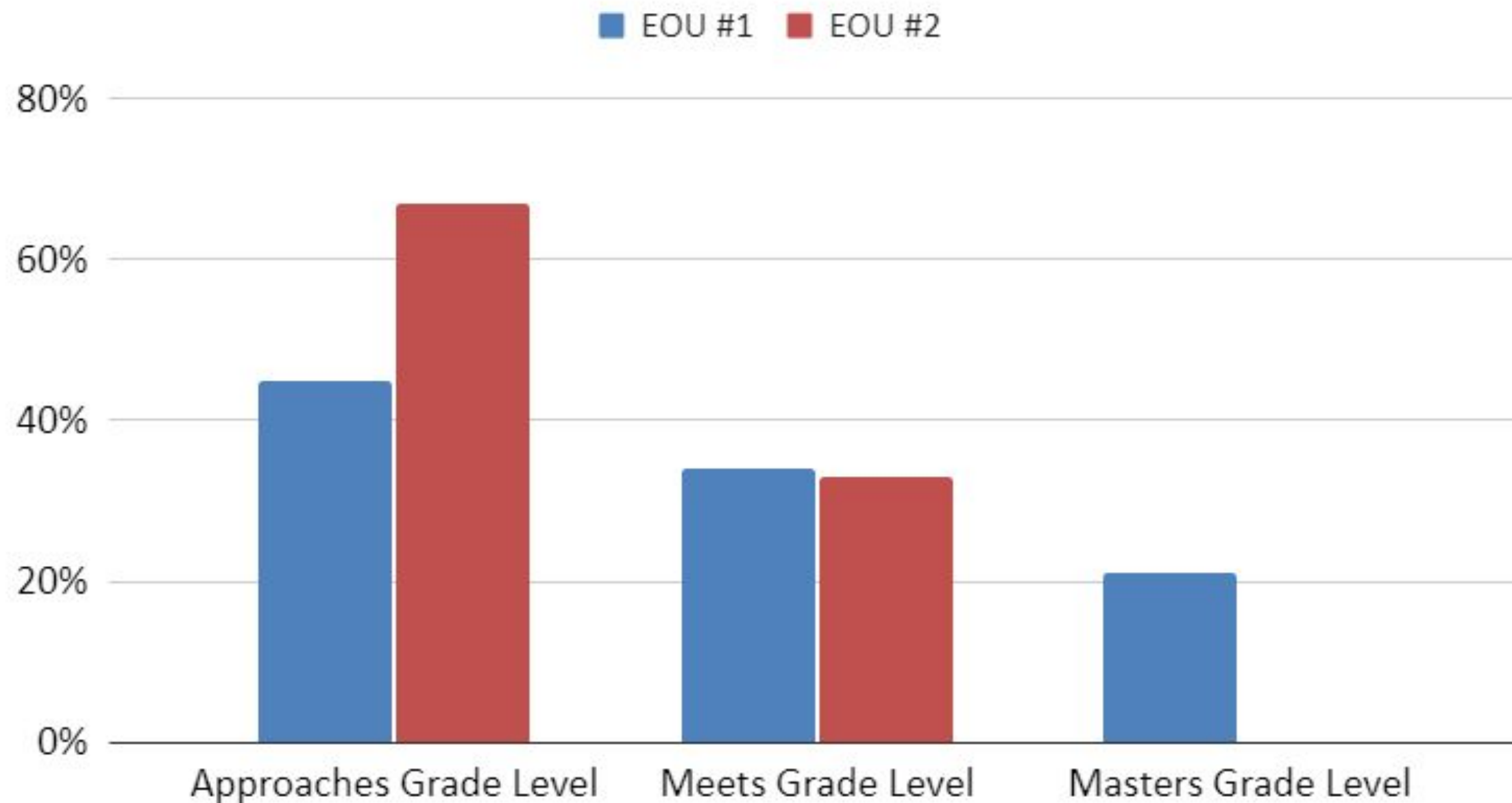
Next Steps-

-Edit & Revise

- Continue to provide explicit grammar lessons for classroom implementation
- Support campuses by attending PLC, Lesson Internalization, and Check-In meetings

5th Grade Spanish

5th Grade EOU Spanish Assessments 1 & 2

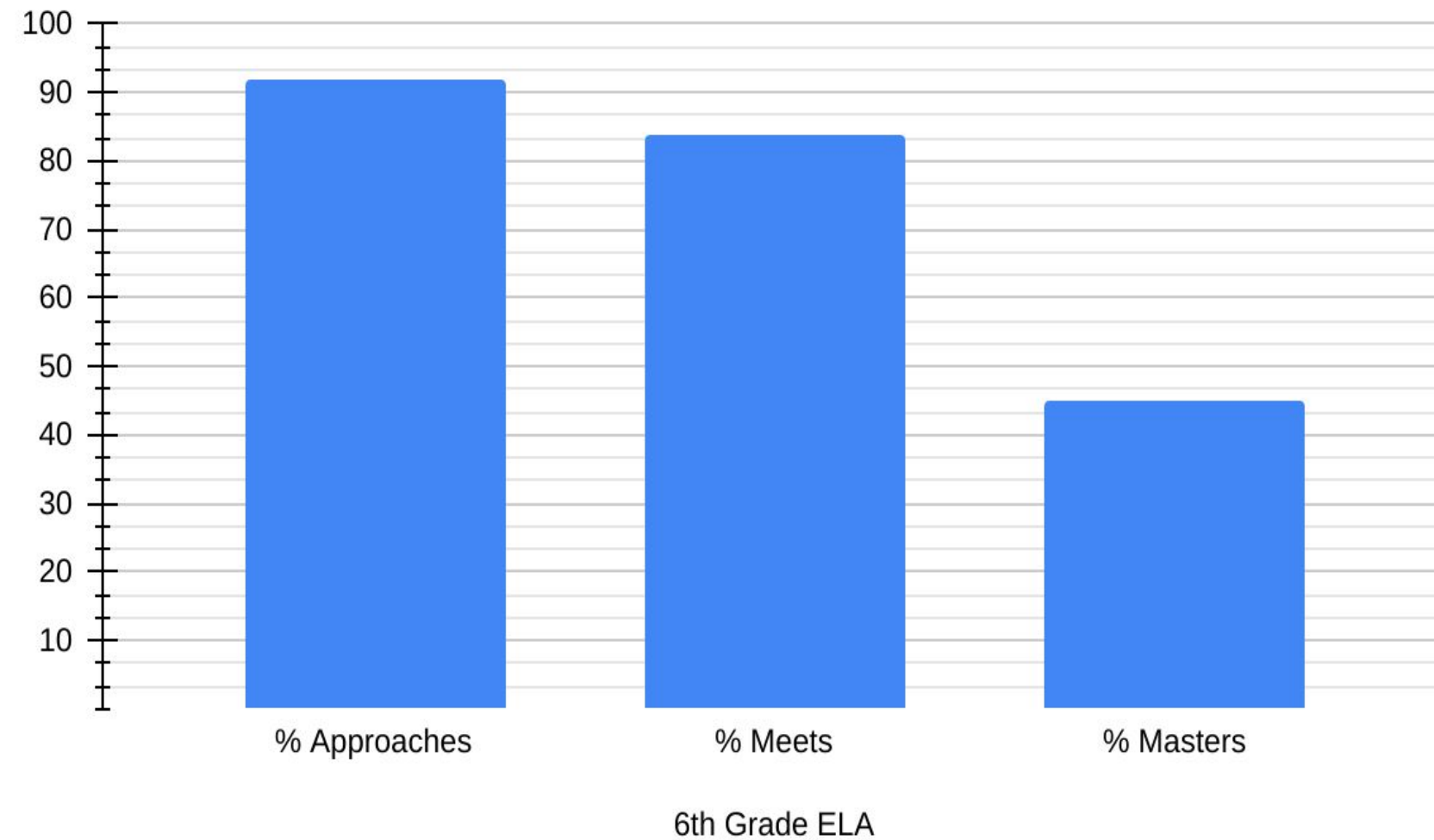


Next Steps-

- Continue supporting teachers with Tier II vocabulary ⁶⁷
- Continue Content, Language, and Literacy Integration for Biliteracy (CLLIF) training, modeling, and in classroom support.
- Implement Tier II Spanish intervention using Escalera.
- Continue supporting teachers during PLC & Lesson Internalization

6th Grade

6th Grade ELA End of Unit Assessment

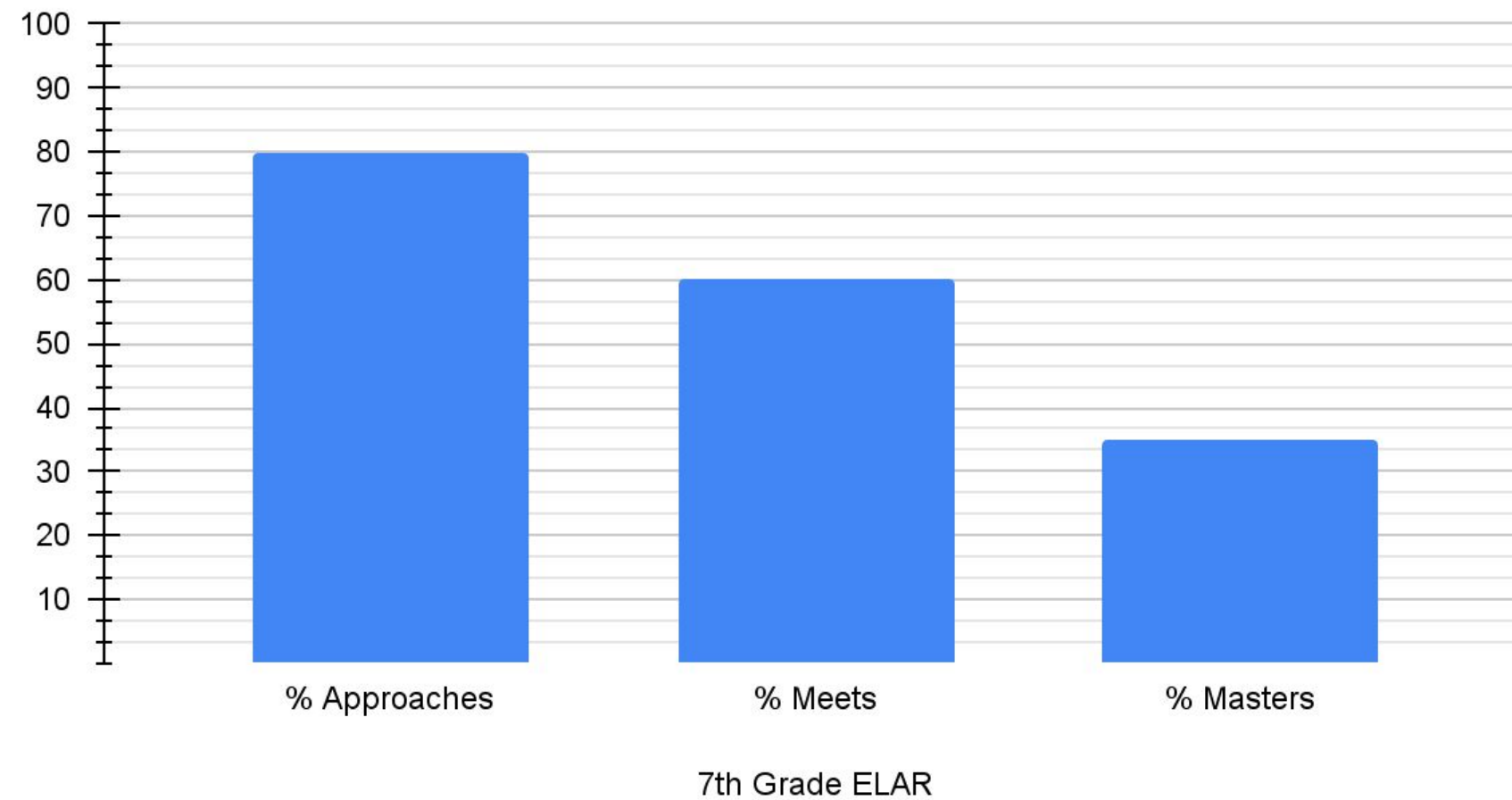


Next Steps-

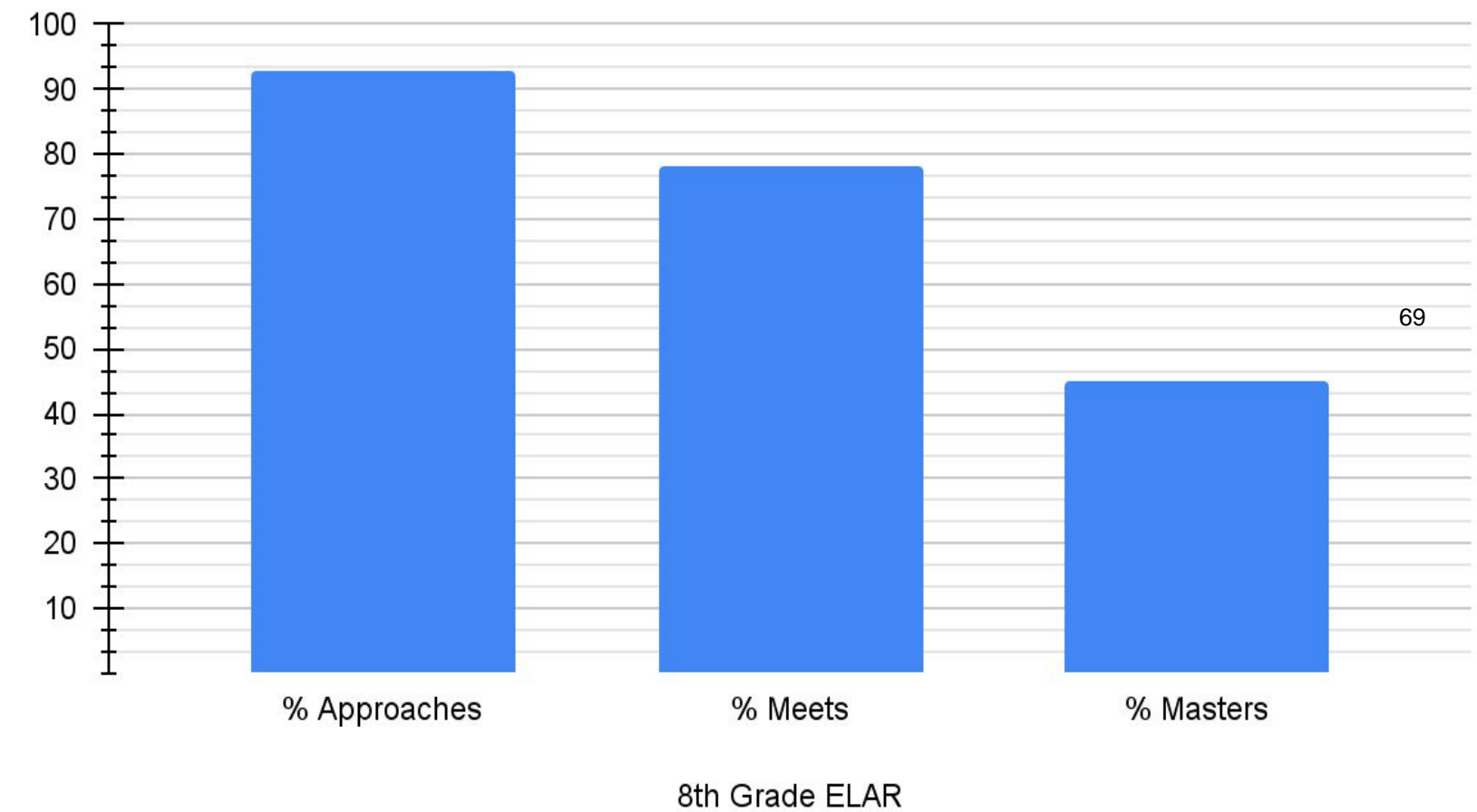
- Provide support with District Grade Level Team Collaboration.
- Support campuses by attending PLC, Lesson Internalization, and Check-In meetings.
-

7th Grade & 8th Grade

7th Grade ELAR SBA Assessment



8th Grade ELAR SBA Assessment



Next Steps-

- Support campuses by attending PLC, Lesson Internalization, and Check-In meetings.
- Support campus initiative to incorporate STAAR formatted questions via TFAR.

English I &

II

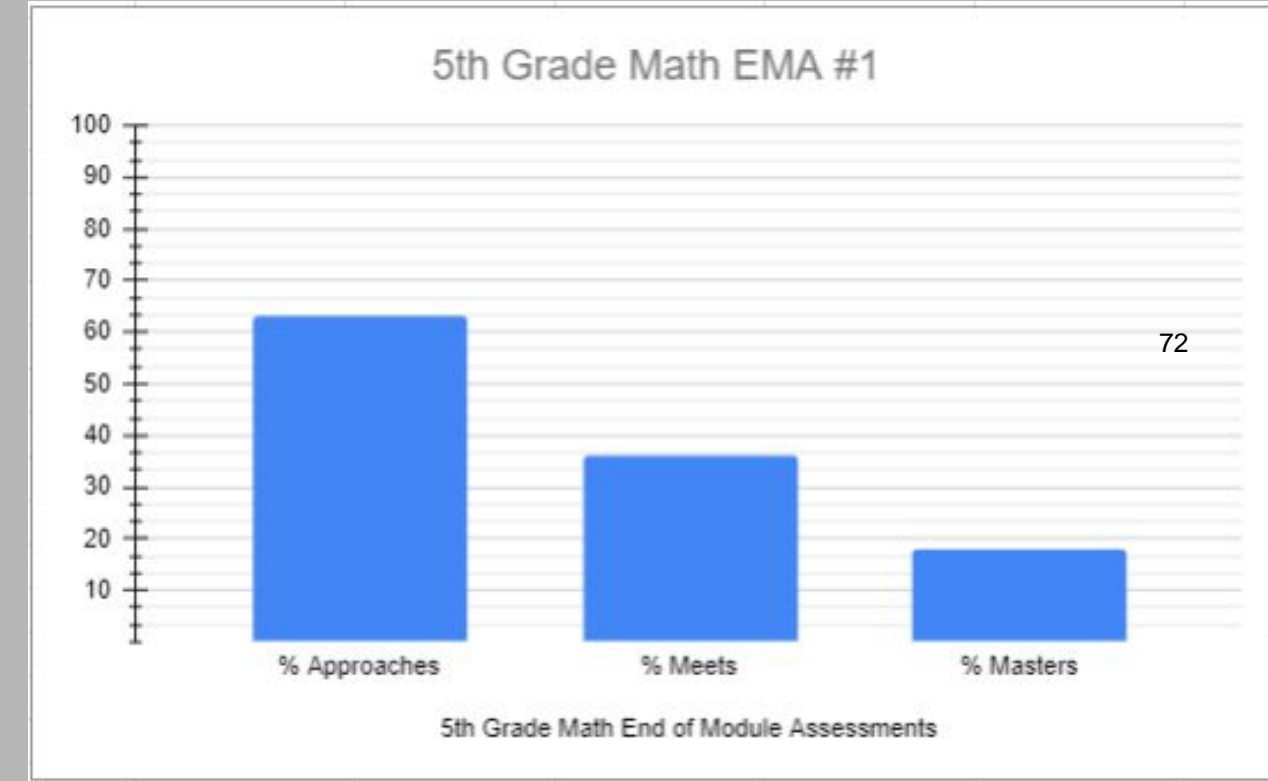
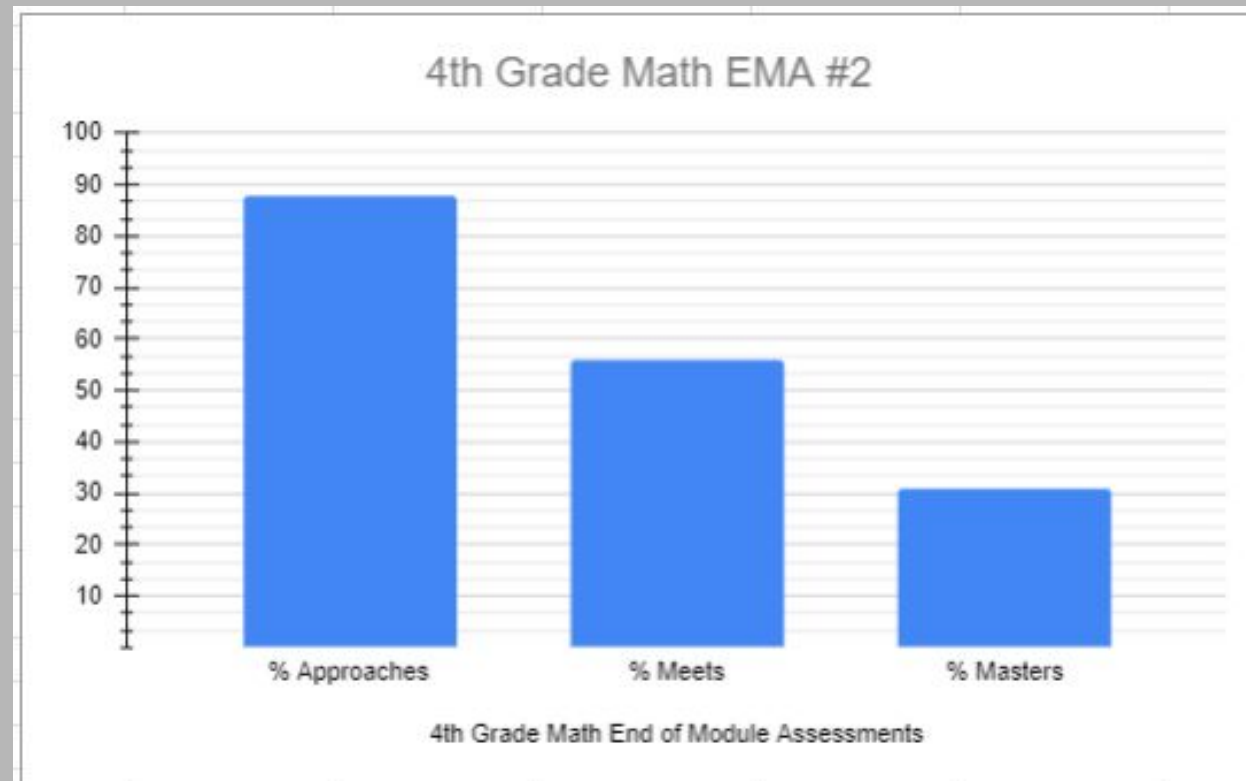
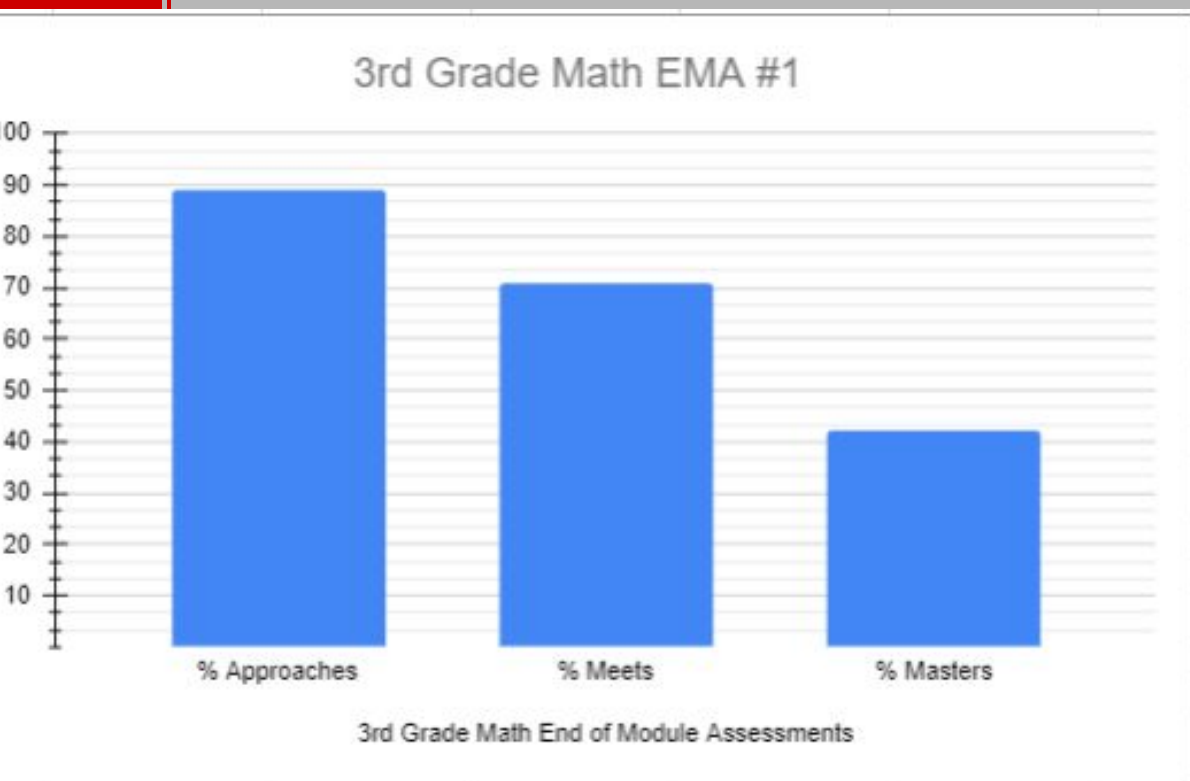
Next Steps-

- Support the campus with utilizing MAP Data, & SBA Data to differentiate instruction for students.
- Support the Reading 1 & Reading 2 Courses with the implementation of instructional materials to support students who did not meet grade level standards on the Spring 2023-2024 STAAR/EOC.

Math

Math 3rd-5th

End of Module Assessments

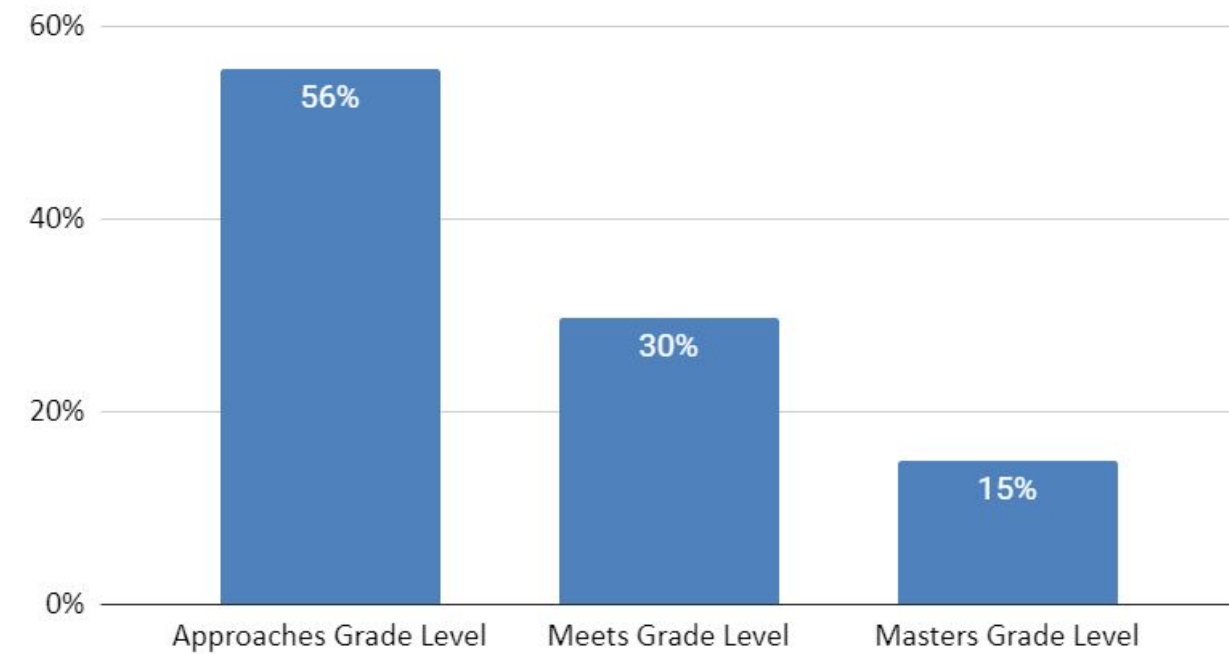


Next Steps-

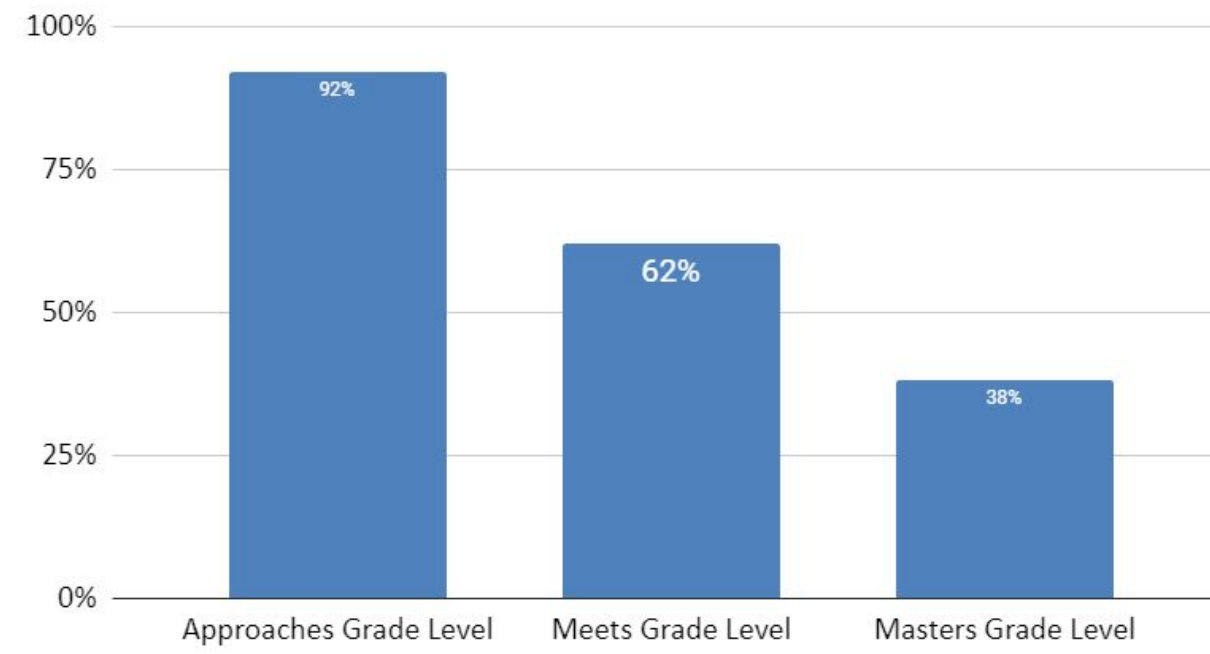
- **Continue implementation training from Great Minds:**
 - **2 Instructional Coach Training Days**
 - **3 Teacher Training Days**
- **Support campuses by attending PLC, Lesson Internalization, and Check-In meetings**
- **Focus on supporting 5th grade Math**

3rd - 5th Grade Spanish

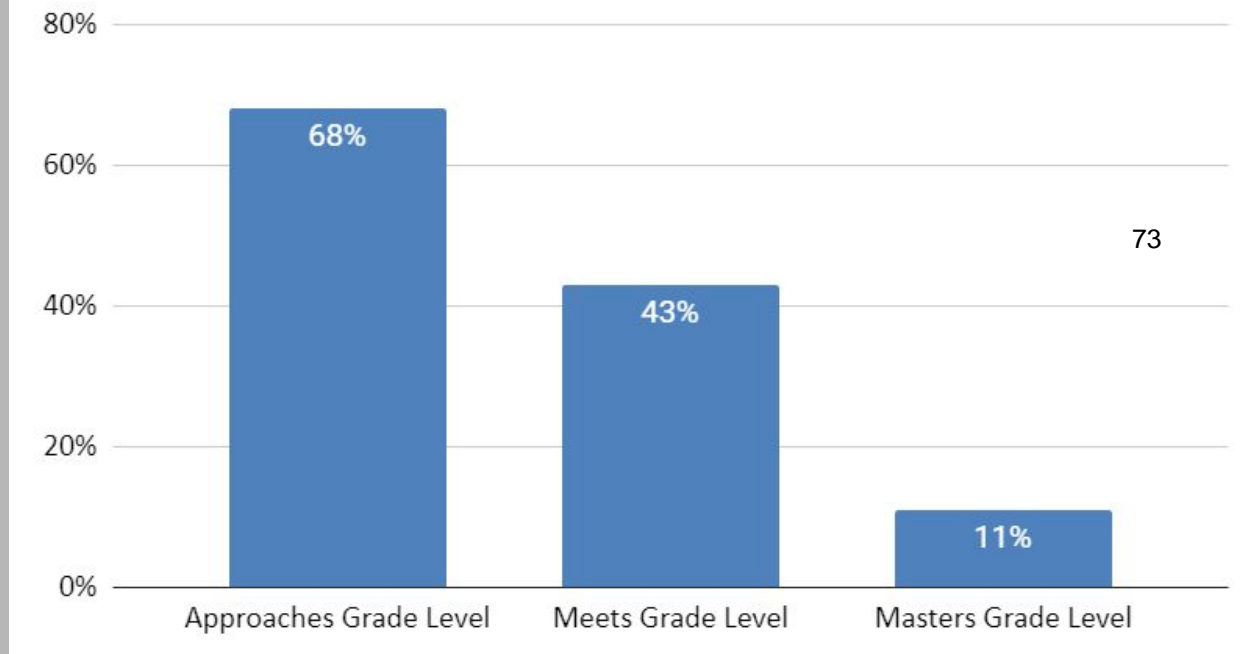
3rd Grade Spanish Math EMA #1



4th Grade Spanish Math EMA #2



5th Grade Spanish Math EMA #1

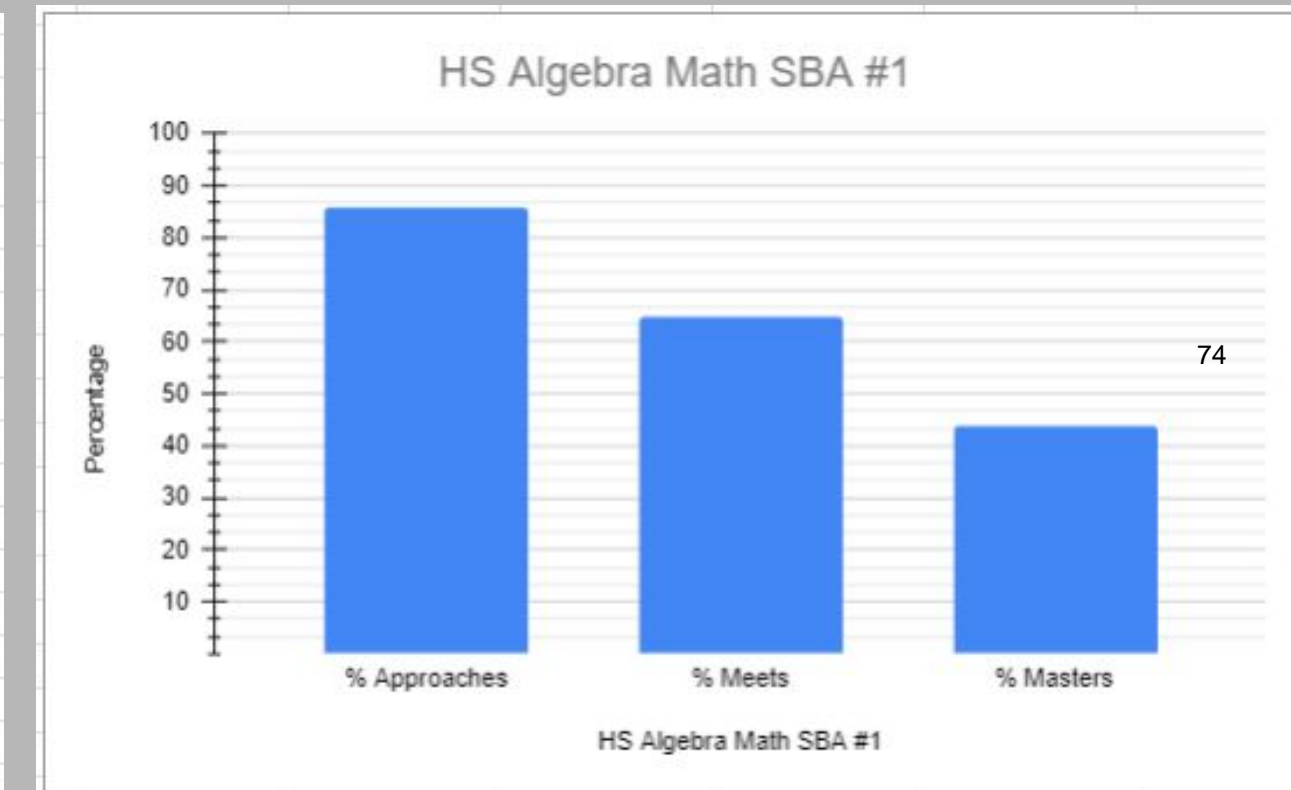
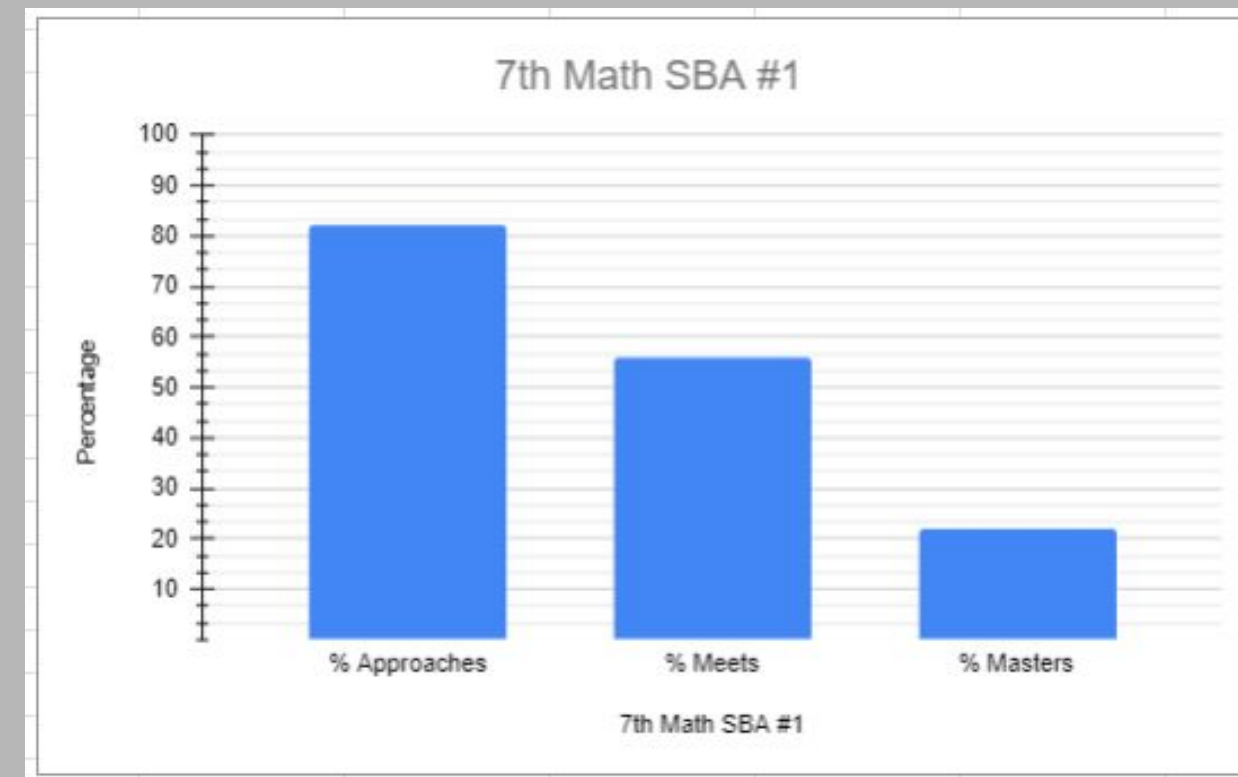
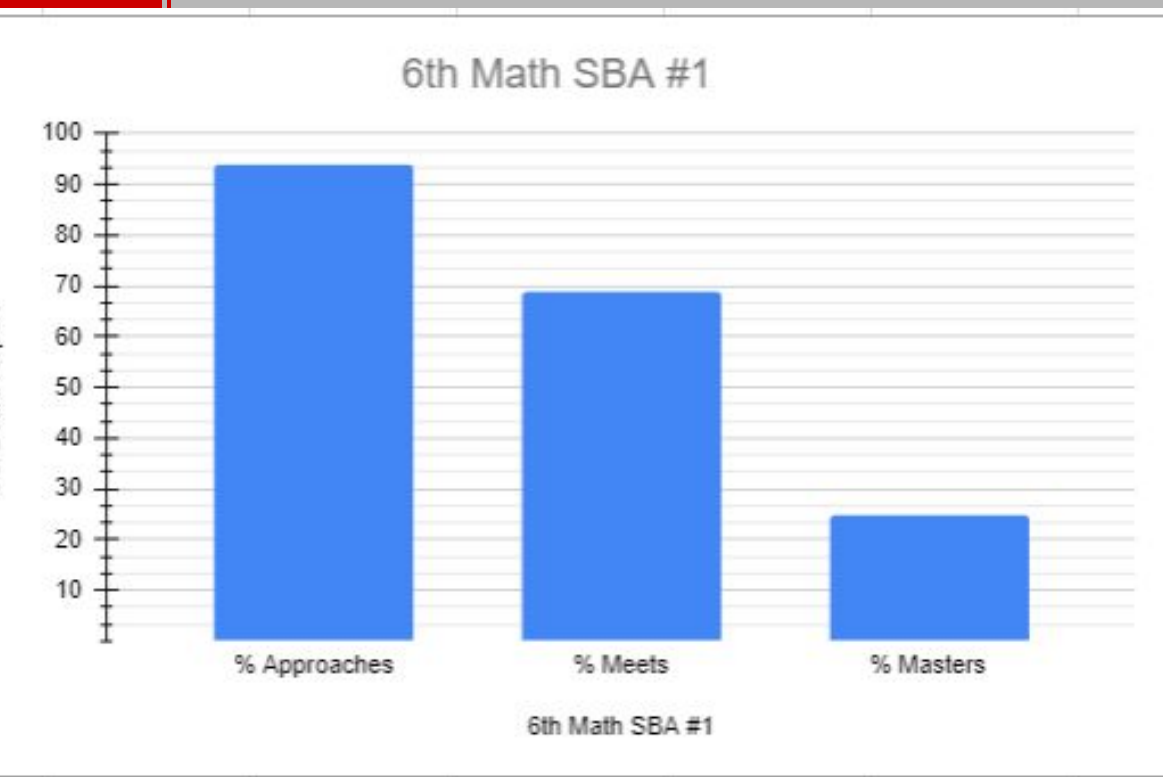


Next Steps-

- Continue supporting teachers with implementation during lesson internalization.
- Continue supporting teachers with tier two vocabulary and content language objectives.

Math 6th, 7th, and Algebra

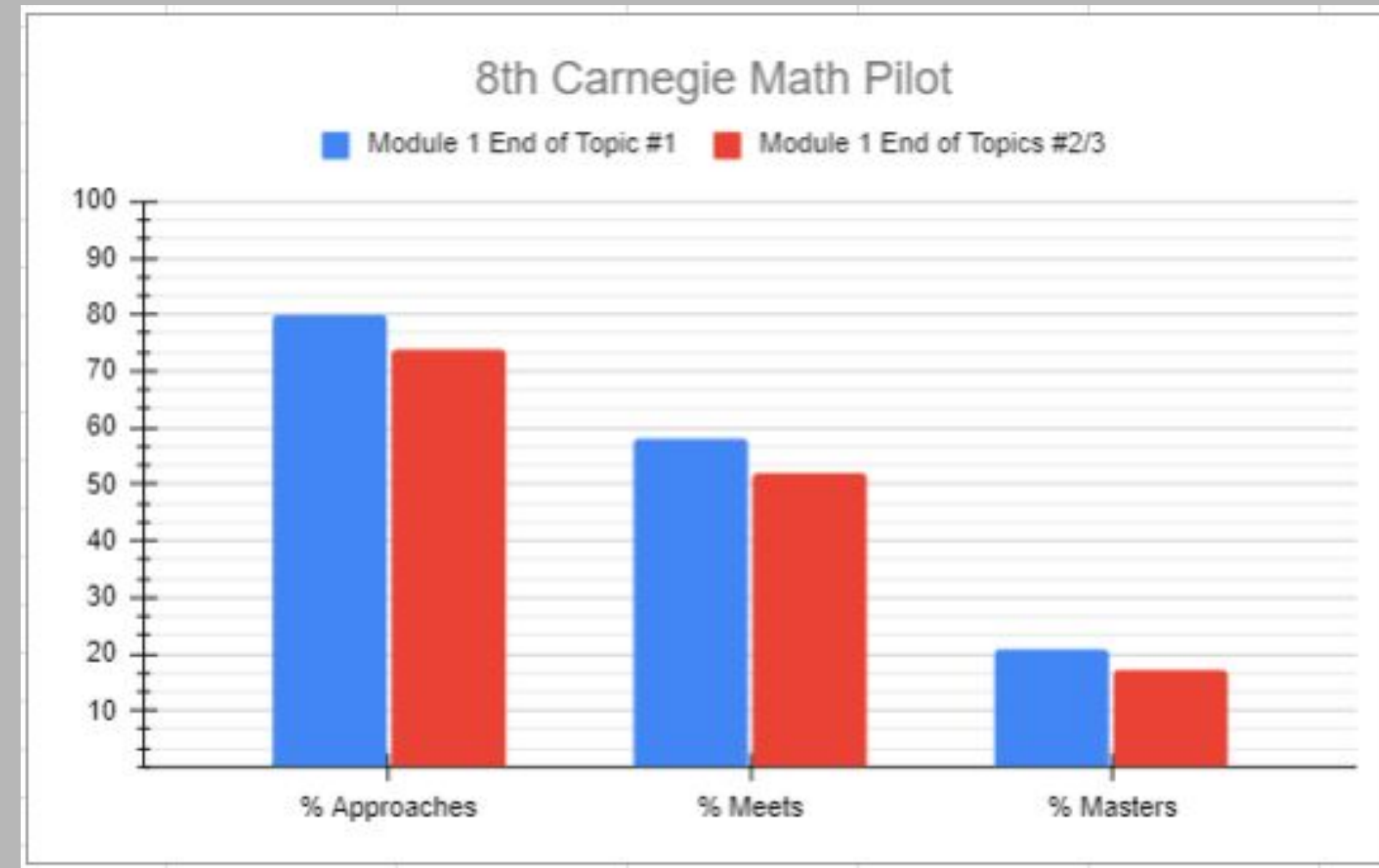
SBA #1



Next Steps-

- Support campuses through PLC, Lesson Design, and Campus Check-Ins
- Implement Carnegie Math (“Bluebonnet Learning”) in 25-26, pending Board approval
- Leader and Launch Training for “Bluebonnet Learning” in 24-25
- Teacher training in May and August

8th Carnegie Math Pilot



75

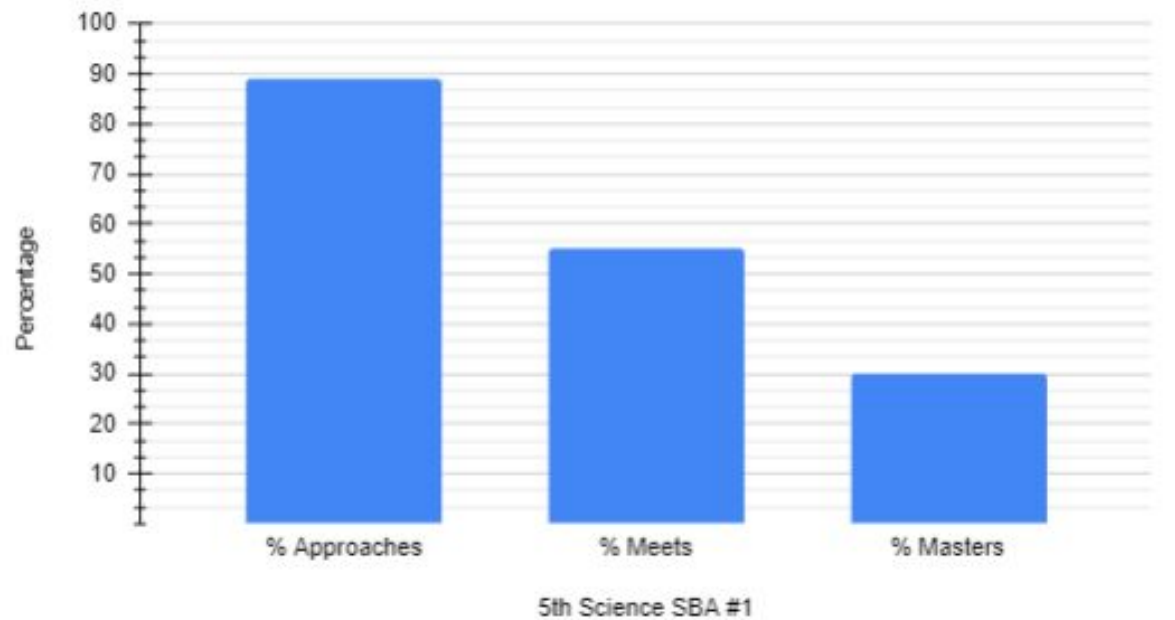
Next Steps-

- Support campuses through PLC, Lesson Design, and Campus Check-Ins
- Continue with Region 6 support through planning days
- Implement Carnegie Math (“Bluebonnet Learning”) in 25-26, pending Board approval
- Leader and Launch Training for “Bluebonnet Learning” in 24-25
- Teacher training in May and August

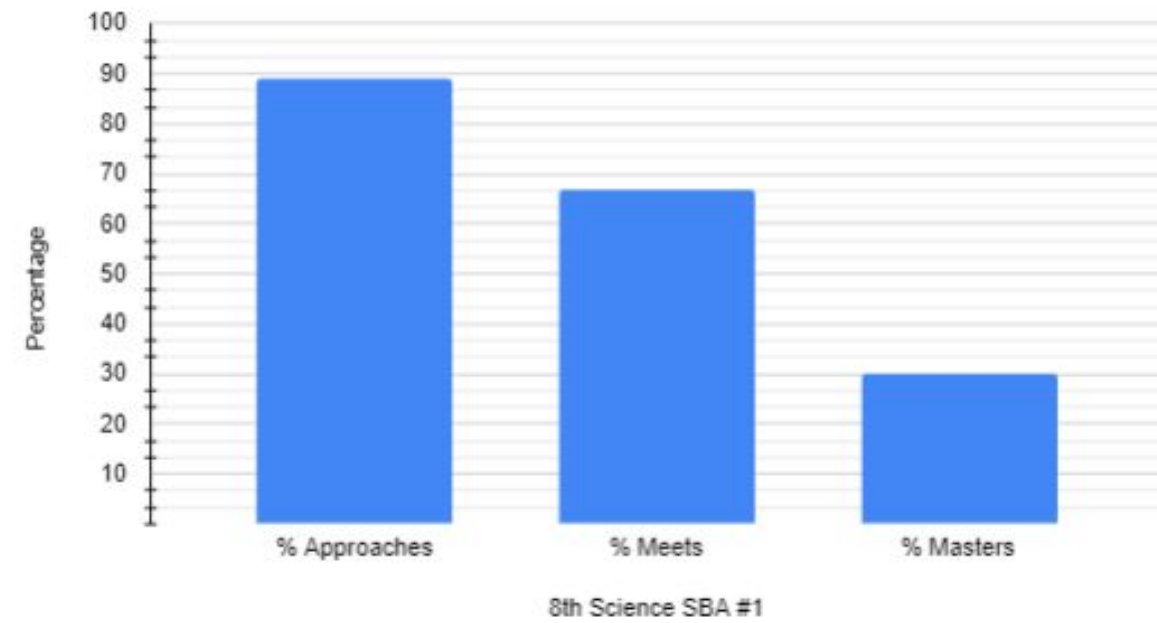
Science

5th/8th Science and Biology

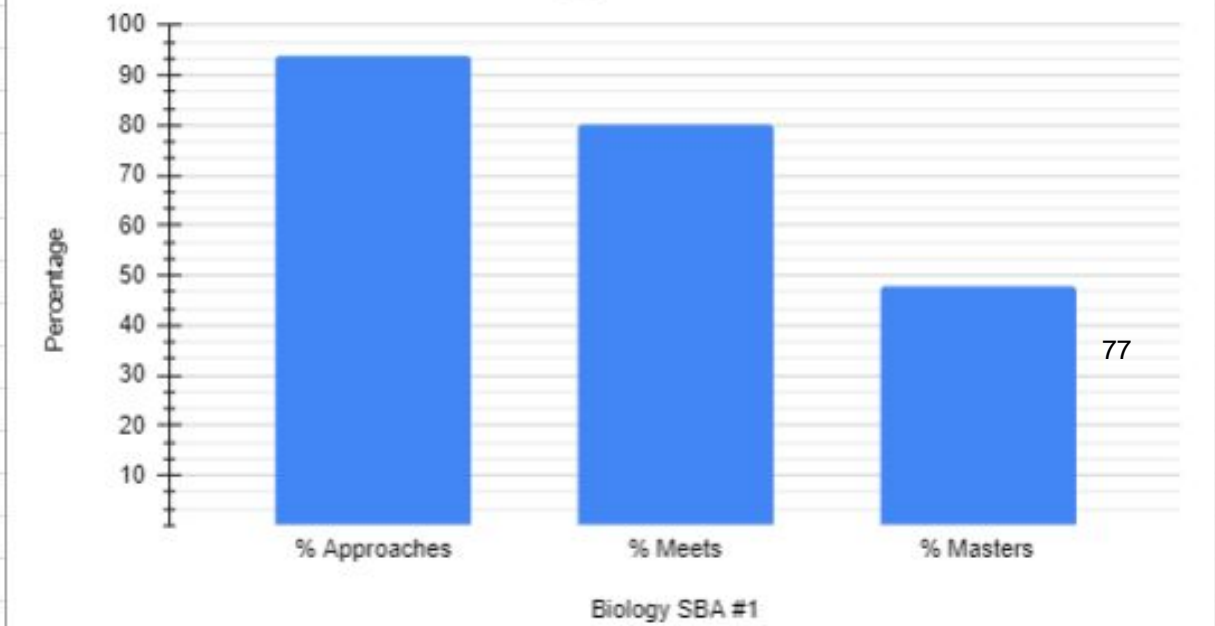
5th Grade Science SBA #1



8th Science SBA #1



Biology SBA #1



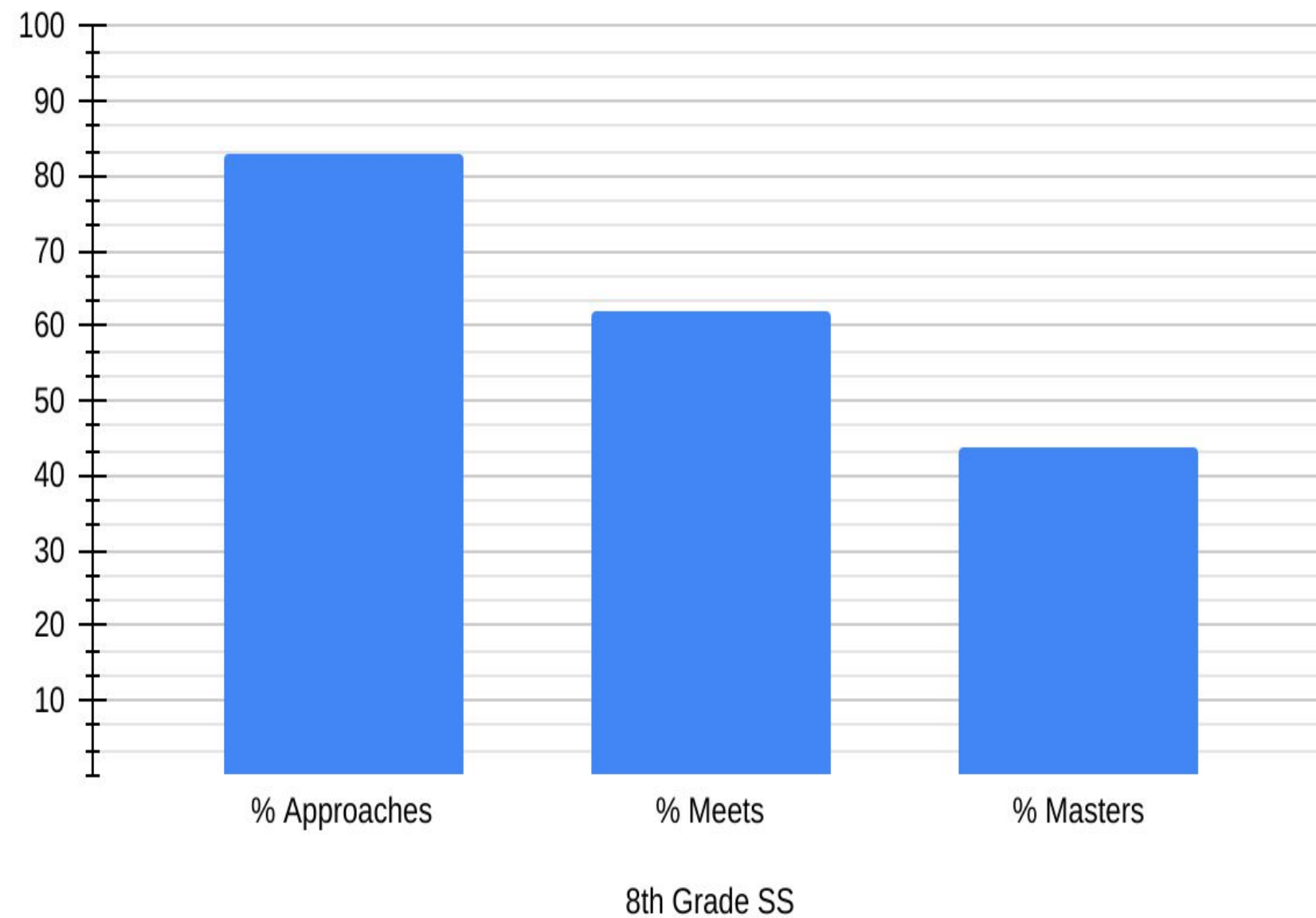
Next Steps-

- Support campuses through PLC, Lesson Design, and Campus Check-Ins
- McGraw-Hill teacher and Instructional Coach training October 17th
- Focus on supporting 5th grade Science

Social Studies

8th Grade Social Studies

8th Grade Social Studies SBA 1 Assessment

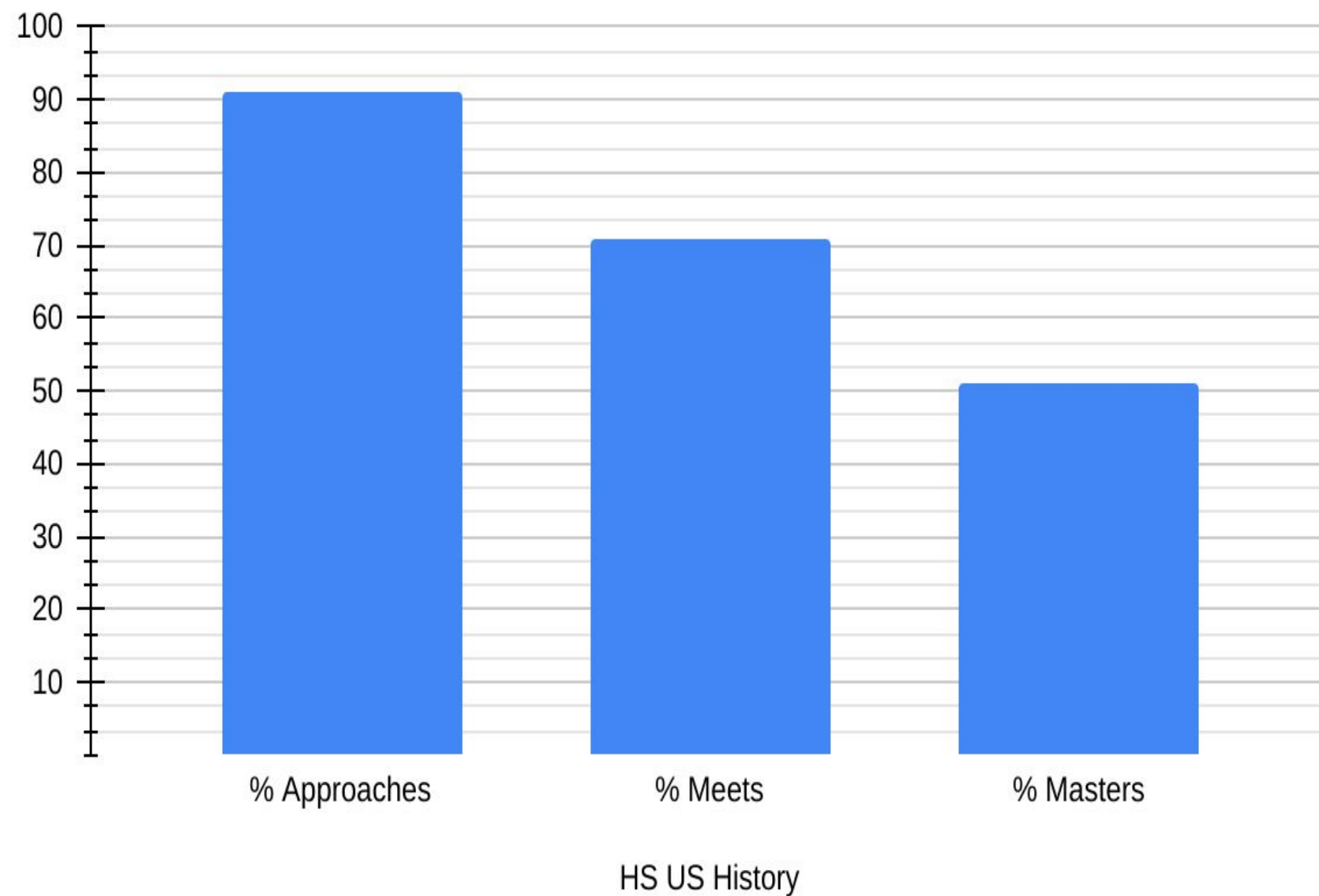


Next Steps-

- Support campuses by attending PLC, Lesson Internalization, and Check-In meetings
- Focus on embedding Academic Vocabulary in daily lessons
- Support campus initiative to incorporate STAAR formatted questions via TFAR

11th Grade US History

HS US History SBA 1 Assessment



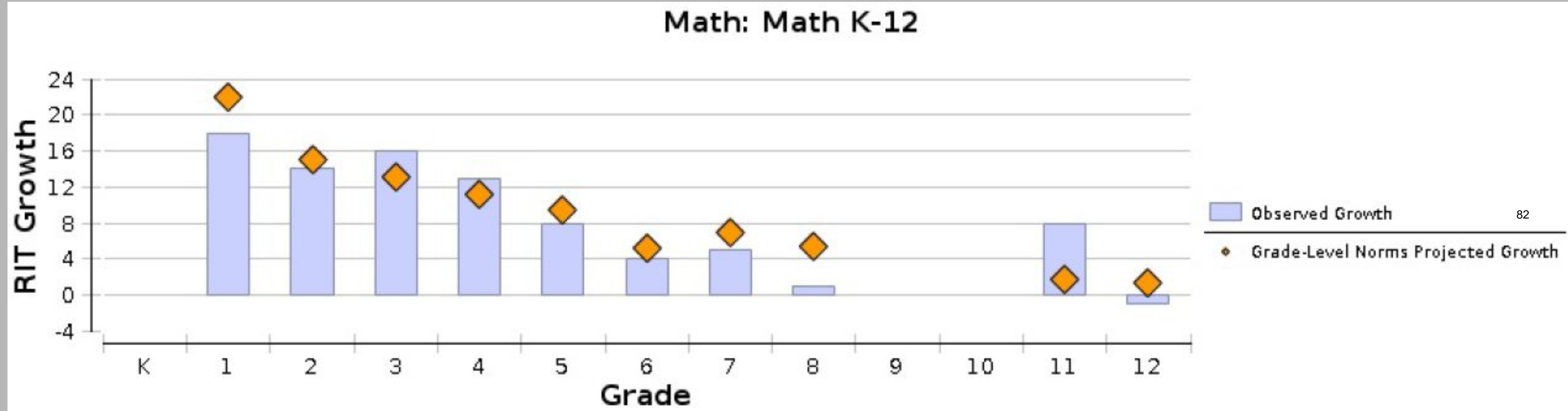
Next Steps-

- Support campuses by attending PLC, Lesson Internalization, and Check-In meetings.
- Building opportunities for students to practice STAAR formatted questions.

NWEA MAP

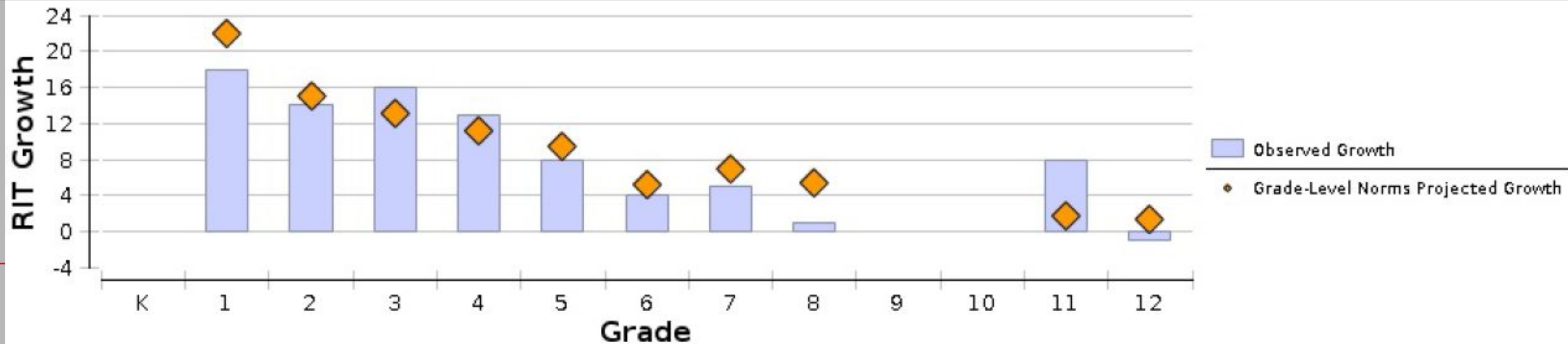
BOY Math MAP Growth

Fall 2023 to fall 2024 BOY



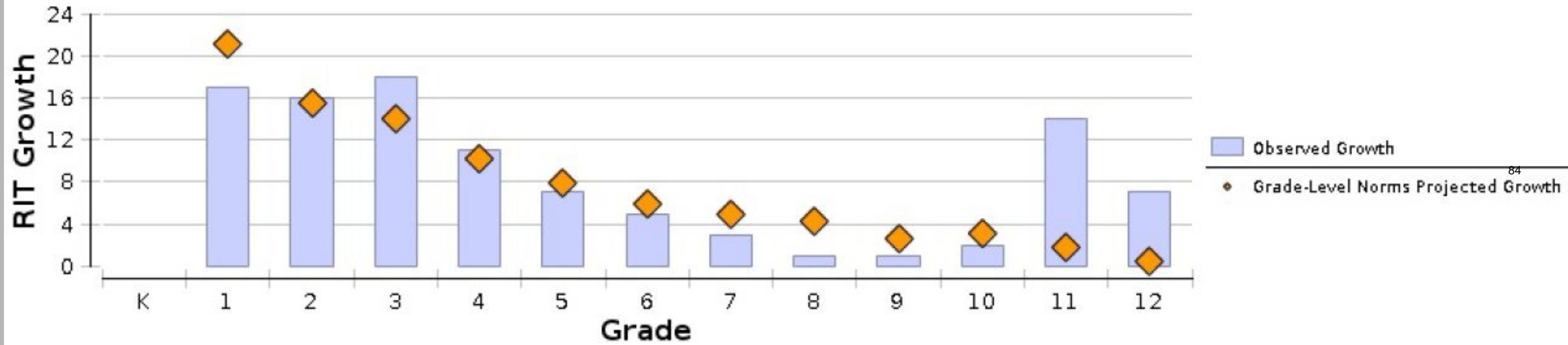
BOY Math MAP Growth

Math: Math K-12		Comparison Periods								Growth Evaluated Against							
Grade (Fall 2024)	Total Number of Growth Events‡	Fall 2023			Fall 2024			Growth		Grade-Level Norms			Student Norms				
		Mean RIT Score	Standard Deviation	Achievement Percentile	Mean RIT Score	Standard Deviation	Achievement Percentile	Observed Growth	Observed Growth SE	Projected School Growth	School Conditional Growth Index	School Conditional Growth Percentile	Number of Students With Growth Projections	Number of Students Who Met Their Growth Projection	Percentage of Students Who Met Growth Projection	Student Median Conditional Growth Percentile	
K	2	*			*			*					*				
1	279	139.3	9.9	48	157.7	11.7	34	18	0.6	22.0	-1.25	11	279	97	35	35	
2	341	156.6	12.1	28	170.7	12.5	23	14	0.5	15.1	-0.45	33	341	169	50	46	
3	310	167.7	12.0	10	184.0	12.6	23	16	0.4	13.2	1.80	96	310	211	68	62	
4	300	184.5	13.3	25	197.2	13.8	36	13	0.4	11.2	0.96	83	300	179	60	56	
5	331	195.2	13.9	26	203.6	15.7	23	8	0.5	9.4	-0.74	23	331	157	47	45	
6	353	206.8	15.1	38	210.9	13.2	31	4	0.4	5.3	-0.68	25	353	155	44	42	
7	334	210.0	12.8	27	215.3	14.2	28	5	0.4	7.0	-0.98	16	334	145	43	37	
8	283	210.3	12.9	13	211.1	13.9	8	1	0.5	5.4	-2.86	1	283	86	30	24	
9	1	*			*			*					*				
10	0	**			**			**					**				
11	13	208.5	24.2	2	216.5	33.1	7	8	7.2	1.7	3.83	99	13	6	46	41	
12	36	238.8	15.7	75	237.6	18.6	66	-1	2.0	1.3	-1.40	8	36	11	31	32	

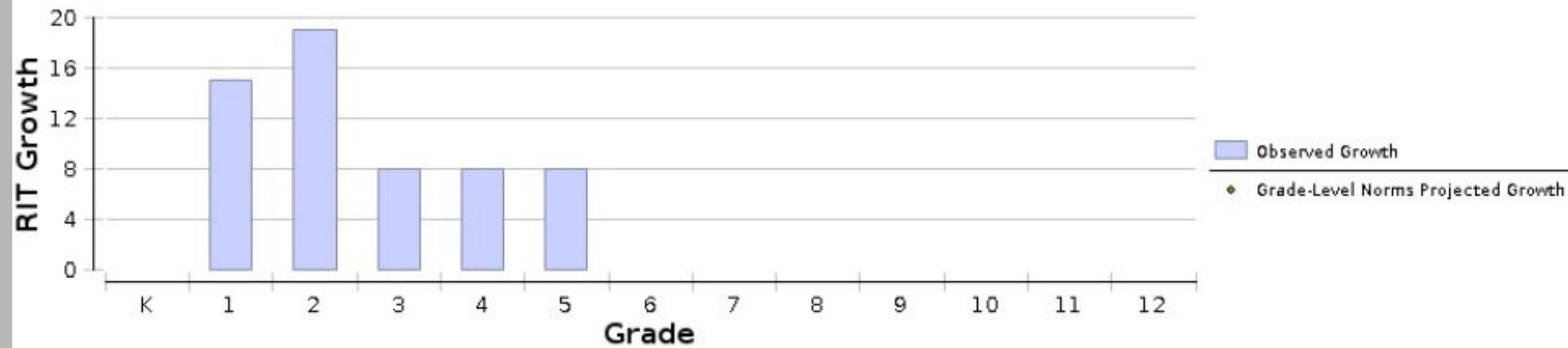


BOY Reading MAP Growth

Language Arts: Reading



Language Arts: Reading (Spanish)



Note the growth in third grade.

This group of students had two full years of Amplify phonics.

BOY Reading MAP Growth

Language Arts:
Reading

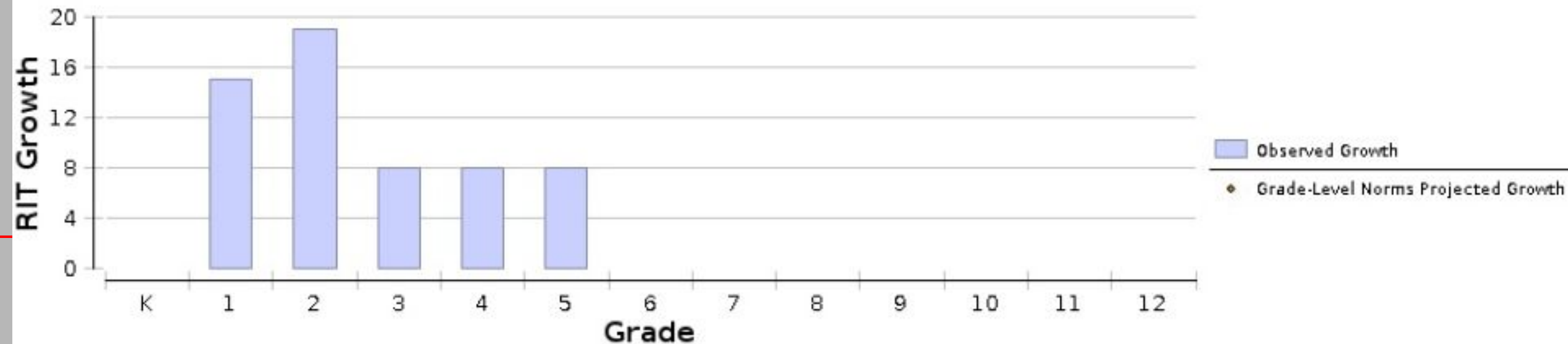
Grade (Fall 2024)	Total Number of Growth Events‡	Comparison Periods							Growth Evaluated Against							
		Fall 2023			Fall 2024			Growth		Grade-Level Norms			Student Norms			
		Mean RIT Score	Standard Deviation	Achievement Percentile	Mean RIT Score	Standard Deviation	Achievement Percentile	Observed Growth	Observed Growth SE	Projected School Growth	School Conditional Growth Index	School Conditional Growth Percentile	Number of Students With Growth Projections	Number of Students Who Met Their Growth Projection	Percentage of Students Who Met Growth Projection	Student Median Conditional Growth Percentile
K	2	*			*			*								
1	283	134.8	8.6	36	151.7	12.5	22	17	0.6	21.1	-1.34	9	283	111	39	34
2	344	150.9	11.4	18	166.7	14.7	19	16	0.6	15.4	0.15	56	344	172	50	48
3	308	164.6	13.9	12	182.3	14.6	27	18	0.6	14.0	1.71	96	308	201	65	69
4	295	183.3	14.8	32	194.2	15.7	37	11	0.5	10.3	0.33	63	295	163	55	52
5	332	191.4	15.8	23	198.1	15.4	18	7	0.6	7.9	-0.82	20	332	164	49	46
6	353	200.5	14.8	29	205.2	14.1	24	5	0.5	5.9	-0.75	23	353	167	47	44
7	337	206.2	14.2	29	209.1	14.9	24	3	0.5	4.9	-1.25	11	337	150	45	40
8	352	210.8	14.4	32	211.8	14.8	22	1	0.5	4.3	-2.41	1	352	136	39	33
9	305	212.5	15.4	24	213.1	15.3	27	1	0.6	2.6	-1.23	11	305	122	40	38
10	309	211.0	17.6	20	212.6	16.5	15	2	0.7	3.1	-1.01	16	309	136	44	40
11	206	200.9	21.4	1	214.6	14.5	14	14	1.3	1.8	7.80	99	206	150	73	88
12	195	210.0	17.4	5	216.5	14.8	22	7	1.0	0.4	3.74	99	195	114	58	73



BOY Reading MAP Growth

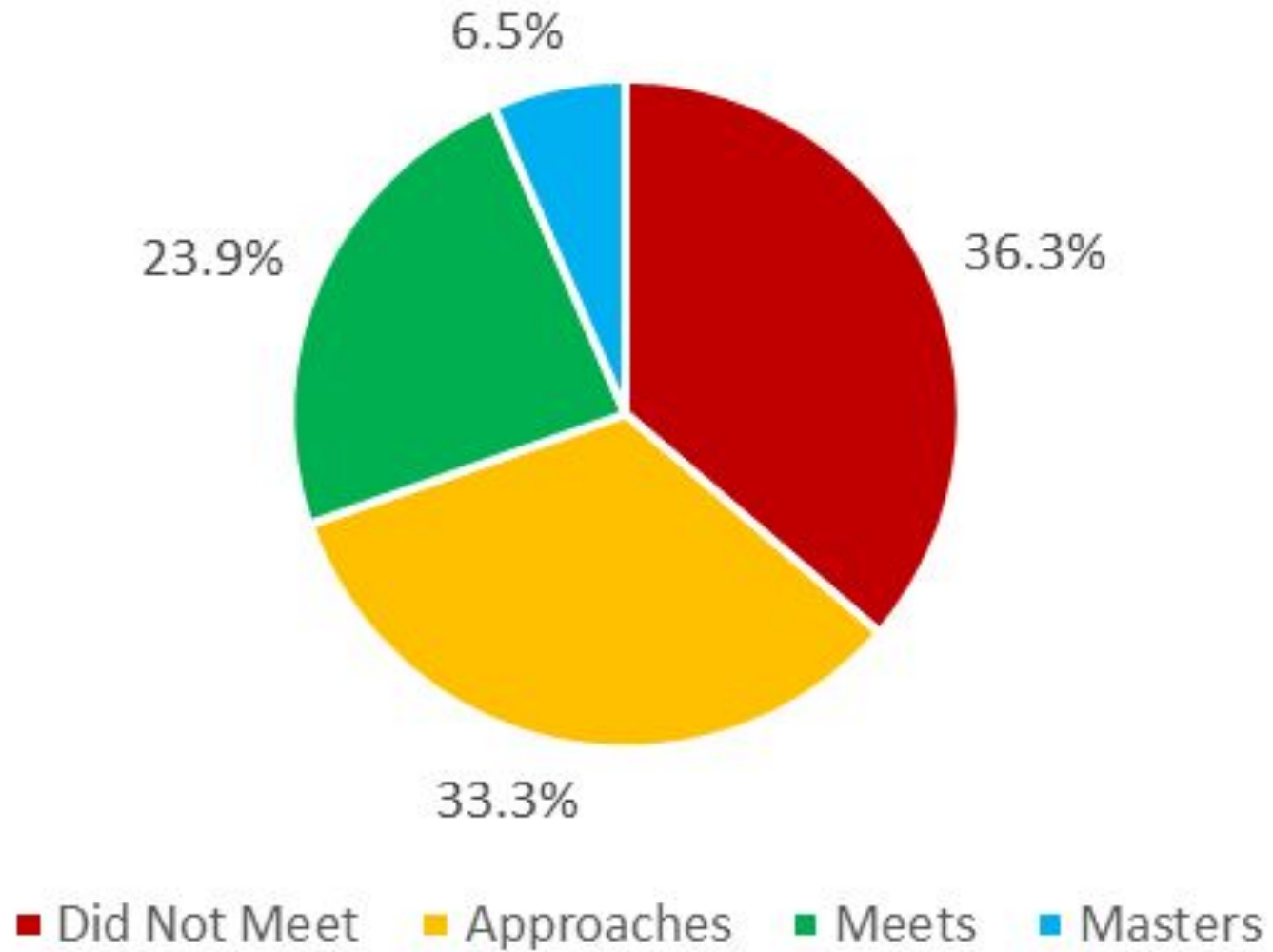
Language Arts:
Reading (Spanish)

Grade (Fall 2024)	Total Number of Growth Events‡	Comparison Periods								Growth Evaluated Against					
		Fall 2023			Fall 2024			Growth		Grade-Level Norms			Student Norms		
		Mean RIT Score	Standard Deviation	Achievement Percentile	Mean RIT Score	Standard Deviation	Achievement Percentile	Observed Growth	Observed Growth SE	Projected School Growth	School Conditional Growth Index	School Conditional Growth Percentile	Number of Students With Growth Projections	Number of Students Who Met Their Growth Projection	Percentage of Students Who Met Growth Projection
K	0	**			**			**				**			86
1	120	130.8	6.0		145.9	11.2		15	0.8			0			
2	98	148.3	9.5		167.4	9.0		19	0.8			0			
3	99	166.2	8.6		174.3	12.5		8	0.9			0			
4	81	178.8	12.1		187.1	15.2		8	0.9			0			
5	85	185.8	13.7		193.4	15.9		8	0.9			0			
6	0	**			**			**				**			
7	0	**			**			**				**			
8	0	**			**			**				**			
9	0	**			**			**				**			
10	0	**			**			**				**			
11	0	**			**			**				**			
12	0	**			**			**				**			



Math MAP Projections

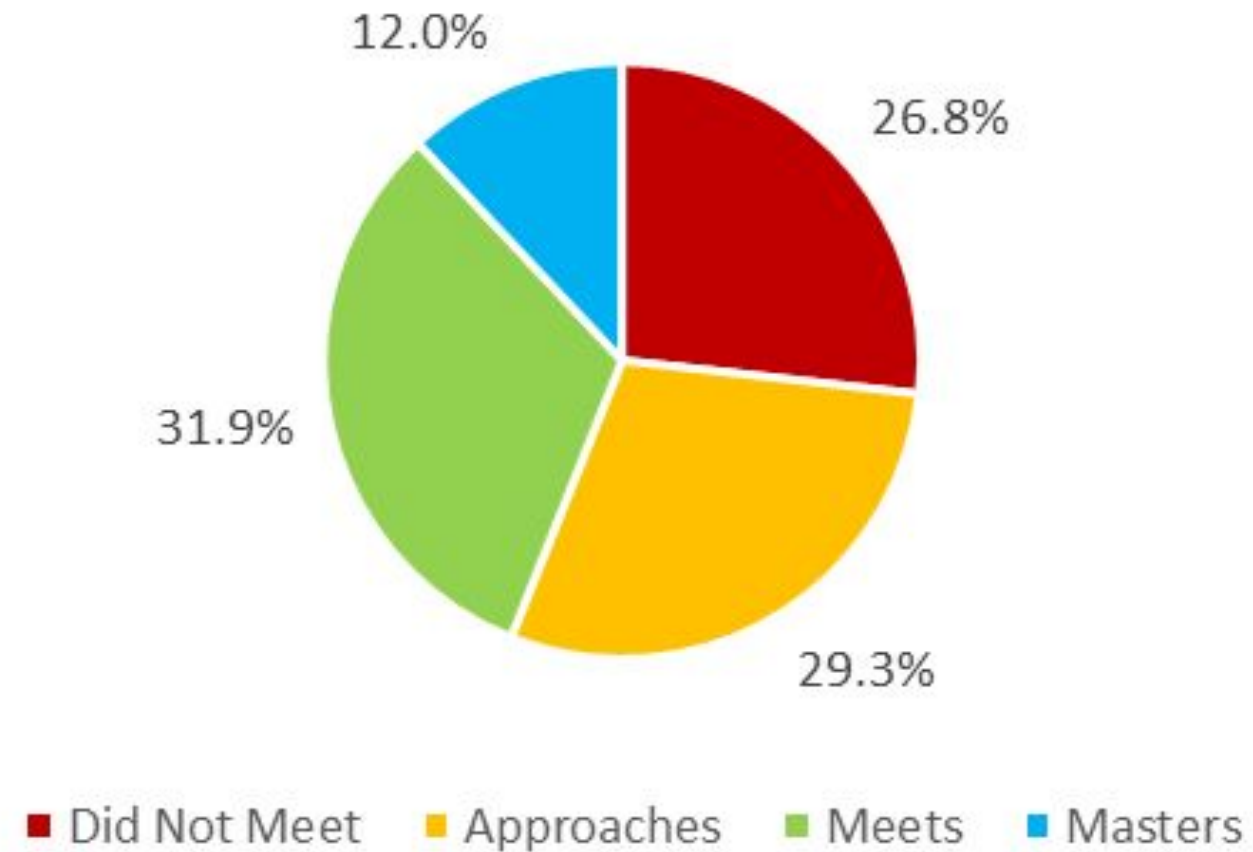
Math MAP BOY 2024
Projected Spring 2025 STAAR



Grade	MAP Exam	Student Count	Did Not Meet		Approaches		Meets		Masters	
			Count	Percent	Count	Percent	Count	Percent	Count	Percent
3	Math K-12	411	169	41.10%	150	36.50%	80	19.50%	12	2.90%
4	Math K-12	383	143	37.30%	103	26.90%	96	25.10%	41	10.70%
5	Math K-12	416	136	32.70%	130	31.20%	103	24.80%	47	11.30%
6	Math K-12	425	118	27.80%	194	45.60%	104	24.50%	9	2.10%
7	Math K-12	415	165	39.80%	104	25.10%	123	29.60%	23	5.50%
8	Math K-12	345	162	47.00%	108	31.30%	72	20.90%	3	0.90%
8	Algebra 1	75	0	0.00%	10	13.30%	37	49.30%	28	37.30%
9	Algebra 1	233	89	38.20%	102	43.80%	30	12.90%	12	5.20%
Total		2703	982	36.3%	901	33.3%	645	23.9%	175	6.5%

Reading MAP Projections

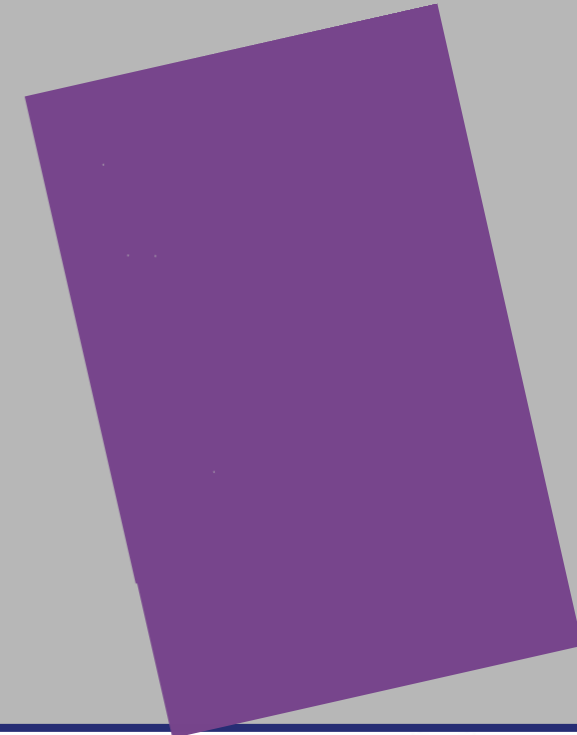
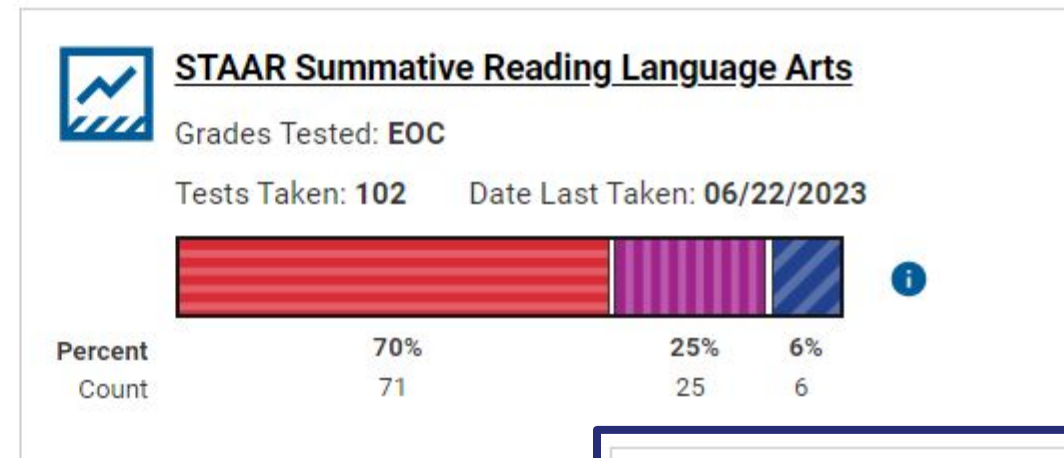
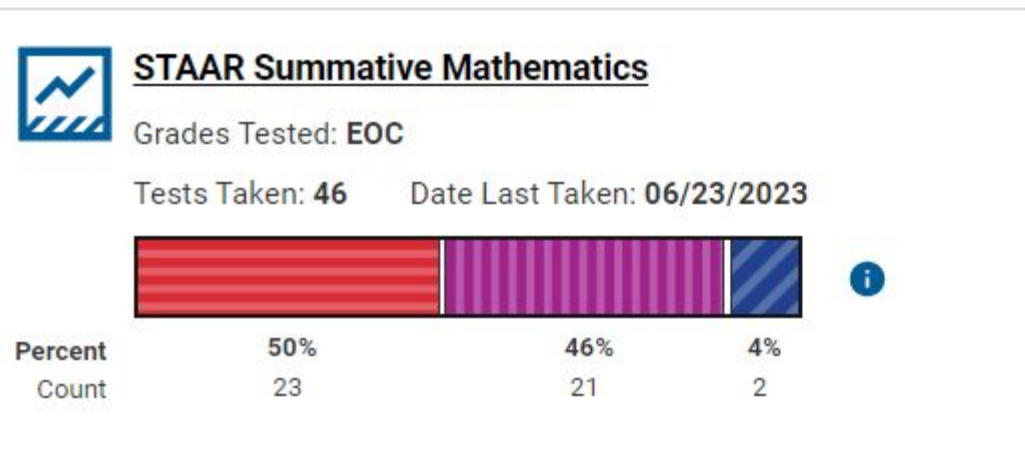
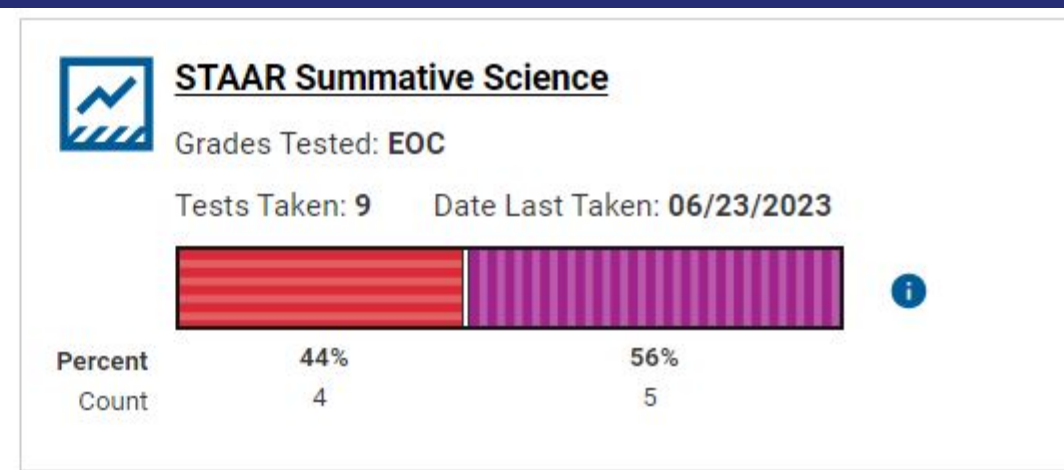
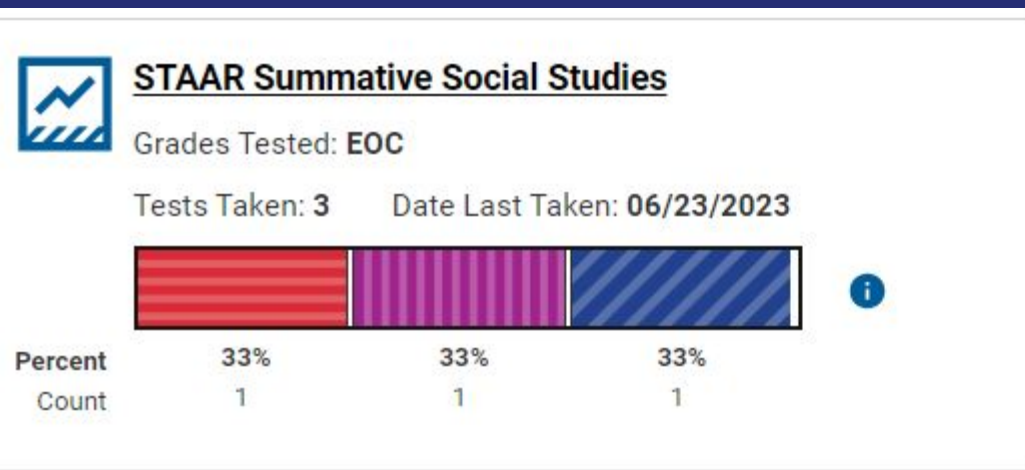
Reading MAP BOY 2024 Projected Spring 2025 STAAR



Grade	MAP Exam	Student Count	Did Not Meet		Approaches		Meets		Masters	
			Count	Percent	Count	Percent	Count	Percent	Count	Percent
3	Reading (English)	409	102	24.9%	138	33.7%	121	29.6%	48	11.7%
3	Reading (Spanish)	124	81	65.3%	30	24.2%	9	7.3%	4	3.2%
4	Reading (English)	376	92	24.5%	124	33.0%	103	27.4%	57	15.2%
4	Reading (Spanish)	99	55	55.6%	22	22.2%	15	15.2%	7	7.1%
5	Reading (English)	414	116	28.0%	122	29.5%	131	31.6%	45	10.9%
5	Reading (Spanish)	104	46	44.2%	21	20.2%	26	25.0%	11	10.6%
6	Reading (English)	429	108	25.2%	160	37.3%	121	28.2%	40	9.3%
7	Reading (English)	413	102	24.7%	117	28.3%	124	30.0%	70	16.9%
8	Reading (English)	420	81	19.3%	126	30.0%	131	31.2%	82	19.5%
9	Reading (English)	358	66	18.4%	94	26.3%	169	47.2%	29	8.1%
10	Reading (English)	382	96	25.1%	79	20.7%	177	46.3%	30	7.9%
Total		3528	945	26.8%	1033	29.3%	1127	31.9%	423	12.0%

June EOC

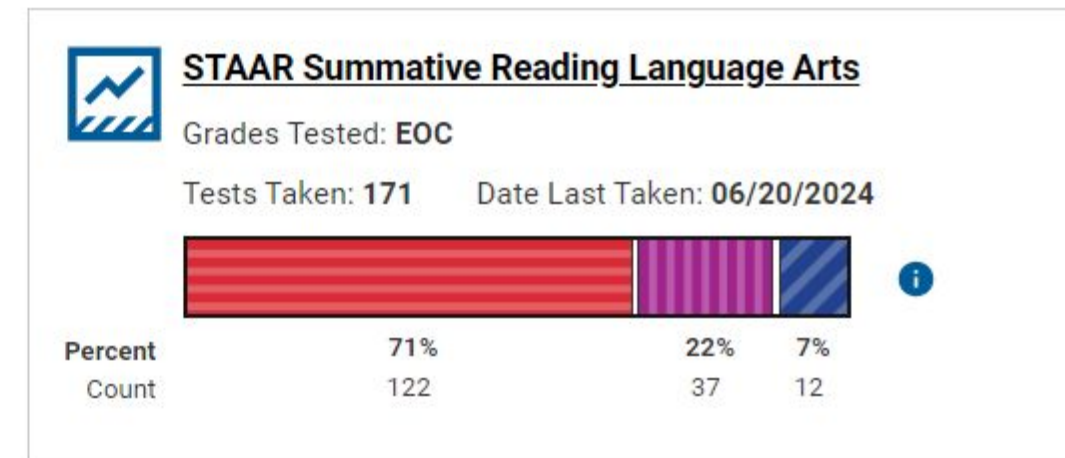
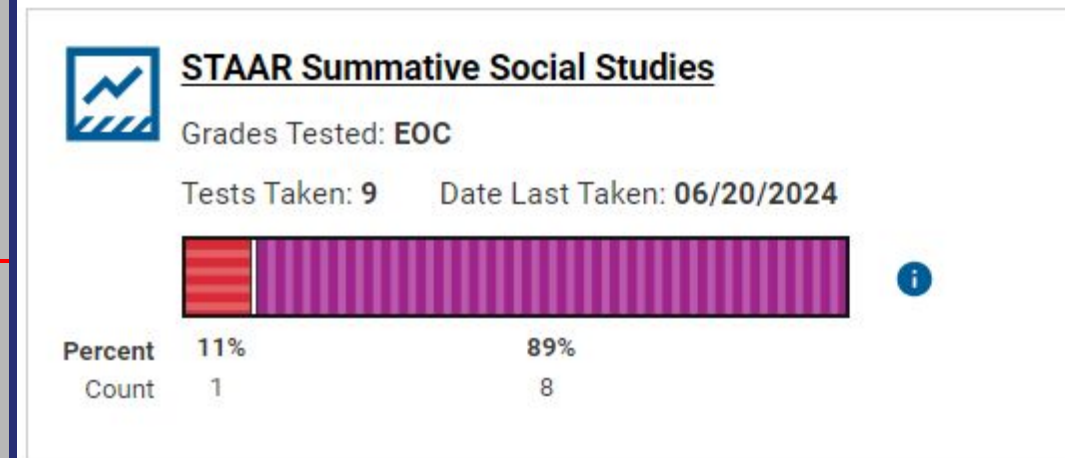
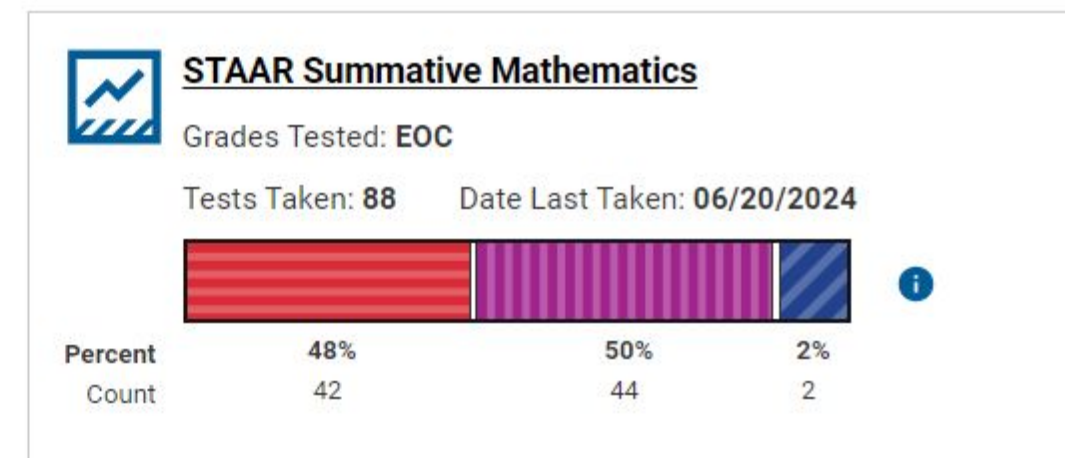
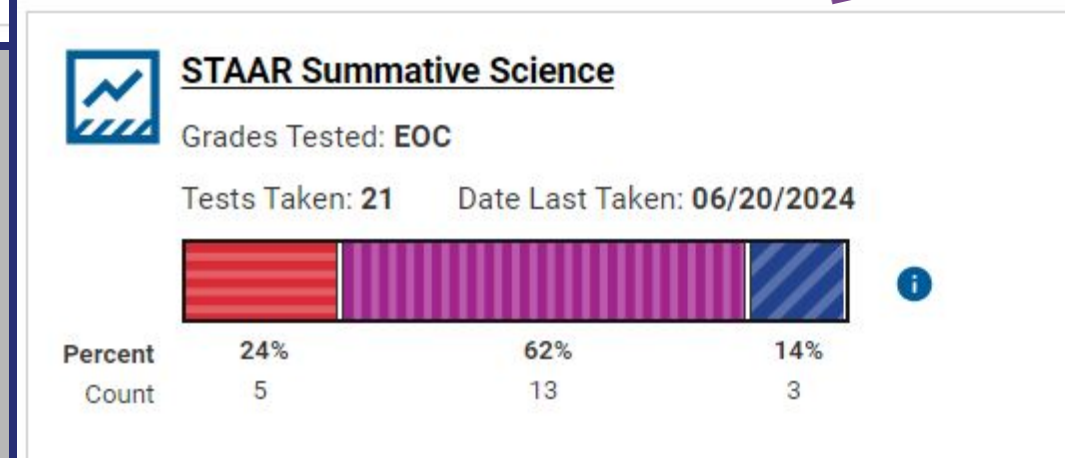
June 2023 vs June 2024



Increase in **attendance** for who needed to retest (failed Spring EOC):

$$\frac{160}{497} = 32\% \quad \text{to} \quad \frac{289}{663} = 44\%$$

Increase in **passing rate**:

$$\frac{61}{160} = 38\% \quad \text{to} \quad \frac{119}{289} = 41\%$$




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

Board Meeting Date: October 21, 2024

Submitted Date: October 7, 2024

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: J. Reese Briggs

Department or Campus: Chief Operations Officer

Topic: Presentation of the Annual 2024 Financial Audit

Background Information:

Attachments: [2024 Audit Report](#) and [2024 Governance Letter](#)

Superintendent's Resolutions: Reviewed

Splendora Independent School District

Annual Financial Report

For the Fiscal Year Ended June 30, 2024



Splendora Independent School District
 Annual Financial Report
 For the Fiscal Year Ended June 30, 2024
 Table of Contents

	Page	Exhibit
Certificate of the Board.....	iii	
Financial Section		
Independent Auditor's Report	3	
Management's Discussion and Analysis.....	7	
Basic Financial Statements		
Government-wide Financial Statements		
Statement of Net Position	16	A-1
Statement of Activities	17	B-1
Fund Financial Statements		
Balance Sheet – Governmental Funds	18	C-1
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	21	C-1R
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds.....	22	C-2
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	24	C-3
Statement of Fiduciary Net Position – Fiduciary Fund	25	E-1
Statement of Changes in Fiduciary Net Position – Fiduciary Fund	26	E-2
Notes to the Financial Statements	27	
Required Supplementary Information		
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund	56	G-1
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	57	G-2
Schedule of the District's Contributions to the Teacher Retirement System of Texas Pension Plan	58	G-3
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	59	G-4
Schedule of the District's Contributions to the Teacher Retirement System of Texas OPEB Plan	60	G-5
Notes to the Required Supplementary Information.....	61	

Splendora Independent School District

Annual Financial Report

For the Fiscal Year Ended June 30, 2024

Table of Contents – Continued

	Page	Exhibit
Supplementary Information		
Combining Funds Financial Statements		
Combining Balance Sheet – Nonmajor Governmental Funds – Special Revenue Funds.....	66	H-1
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds - Special Revenue Funds.....	70	H-2
Compliance Schedules		
Schedule of Delinquent Taxes Receivable.....	74	J-1
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – National School Breakfast and Lunch Program	76	J-2
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Debt Service Fund.....	77	J-3
Use of Funds Report – Select State Allotment Programs.....	78	J-4
Overall Compliance, Internal Control Section and Federal Awards		
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 <i>Government Auditing Standards</i>	81	
Independent Auditor’s Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance	83	
Schedule of Findings and Questioned Costs	86	
Summary Schedule of Prior Audit Findings	87	
Schedule of Expenditures of Federal Awards	88	K-1
Notes to Schedule of Expenditures of Federal Awards.....	91	
Other Information		
Schedule of Required Responses to Selected School FIRST Indicators (Unaudited)	92	L-1

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, 2024 at a meeting of the Board of Trustees of such school district on the 21st day of October 2024.

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, 2024, 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, 2024, 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.

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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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 October 16, 2024, 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.

WEAVER AND TIDWELL, L.L.P.

The Woodlands, Texas
October 16, 2024

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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, 2024.

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 \$40,817,964 (*net position*). Of this amount, \$14,296,121 (*unrestricted net position*) was in a deficit due to the net pension and net OPEB liabilities.
- The District's total net position increased by \$2,359,073.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$145,098,001, an increase of \$18,386,399.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$10,393,491, or 17% of total general fund expenditures.
- The District's net bonded debt increased by \$50,013,029 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-two 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 nineteen 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 schedule 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 \$40,817,964 at the close of the most recent fiscal year.

Splendora Independent School District's Net Position

	Governmental Activities					
	2024		2023		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Current and other assets	\$ 155,433,368	55	\$ 136,473,741	60	\$ 18,959,627	14
Capital assets	125,035,481	45	89,123,231	40	35,912,250	40
Total assets	280,468,849	100	225,596,972	100	54,871,877	
Total deferred outflows of resources	18,159,397	100	13,798,394	100	4,361,003	32
Other liabilities	10,541,311	4	10,136,939	5	404,372	4
Noncurrent liabilities	232,937,659	96	176,141,354	95	56,796,305	32
Total liabilities	243,478,970	100	186,278,293	100	57,200,677	
Total deferred inflows of resources	14,331,312	100	14,658,182	100	(326,870)	(2)
Net position:						
Net investment in capital assets	49,923,327	122	41,333,950	107	8,589,377	21
Restricted	5,190,758	13	3,710,123	9	1,480,635	40
Unrestricted (deficit)	(14,296,121)	(35)	(6,585,182)	(16)	(7,710,939)	117
Total net position	\$ 40,817,964	100	\$ 38,458,891	100	\$ 2,359,073	

Net Investment in Capital Assets (\$49,923,327 or 122% 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 (\$5,190,758 or 13% of net position) consists of \$1,986,528 which is restricted for grants and \$3,204,230 which is restricted for debt service.

Unrestricted Net Position at fiscal year-end is a deficit (\$14,296,121) 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 \$2,359,073 from current operations. Key elements of this change are as follows:

Splendora Independent School District's Changes in Net Position

	Governmental Activities					
	2024		2023		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Revenue						
Program revenues:						
Charges for services	\$ 1,592,554	2	\$ 1,555,806	2	\$ 36,748	2
Operating grants and contributions	10,576,891	14	12,433,259	18	(1,856,368)	(15)
General revenues:						
Property taxes, levied for general purposes	12,551,665	16	14,193,845	20	(1,642,180)	(12)
Property taxes, levied for debt service	7,537,454	10	6,674,772	9	862,682	13
Grants and contributions not restricted to specific programs	40,013,534	52	32,988,768	48	7,024,766	21
Investment earnings	5,667,883	6	2,357,640	3	3,310,243	140
Miscellaneous	24,556	-	69,706	-	(45,150)	(65)
Total revenues	77,964,537	100	70,273,796	100	7,690,741	
Expenses						
Instruction	37,841,122	49	33,413,675	51	4,427,447	13
Instructional resources and media services	484,069	1	404,381	1	79,688	20
Curriculum and instructional staff development	2,294,146	3	1,933,521	3	360,625	19
Instructional leadership	1,279,527	2	1,086,422	2	193,105	18
School leadership	2,784,391	4	2,351,591	4	432,800	18
Guidance, counseling, and evaluation services	2,875,340	4	2,742,472	4	132,868	5
Social work services	115,292	-	77,248	-	38,044	49
Health services	450,614	1	427,615	1	22,999	5
Student transportation	3,419,707	5	3,027,522	5	392,185	13
Food services	4,125,795	5	3,406,380	5	719,415	21
Extracurricular activities	2,236,105	3	1,858,209	3	377,896	20
General administration	2,773,481	4	2,568,903	4	204,578	8
Plant maintenance and operations	5,844,118	8	5,721,394	9	122,724	2
Security and monitoring services	1,089,343	1	902,183	1	187,160	21
Data processing services	896,037	1	873,800	1	22,237	3
Community services	332,321	-	313,914	-	18,407	6
Interest on long-term debt	5,897,605	8	3,172,179	5	2,725,426	86
Issuance costs and fees	467,926	1	840,432	1	(372,506)	(44)
Facilities repair and maintenance	176,141	-	266	-	175,875	66,118
Payment related to shared services arrangements	39,614	-	36,504	-	3,110	9
Other intergovernmental charges	182,770	-	143,870	-	38,900	27
Total expenses	75,605,464	100	65,302,481	100	10,302,983	
Change in net position	2,359,073		4,971,315		(2,612,242)	
Net position - beginning	38,458,891		33,487,576		4,971,315	
Net position - ending	\$ 40,817,964		\$ 38,458,891		\$ 2,359,073	

Revenues are generated primarily from two sources. Grants and contributions (program and general revenues totaling \$50,590,425) represent 66% of total revenues and property taxes (\$20,089,119) represent 26% of total revenues. The remaining 8% is generated from charges for services, investment earnings, and miscellaneous revenues. The most significant changes in revenues were an increase in grants and contributions and investment earnings, which results from an increase in state funding and investment returns.

The primary functional expenses of the District are Instruction (\$37,841,122), which represents 49% of total expenses and interest on long-term debt (\$5,897,605), which represents 8% of total expenses. The remaining functional categories of expenses are individually 8% or less of total expenses.

Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$145,098,001, an increase of \$18,386,399.

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 \$10,393,491 while total fund balance was \$12,619,584. 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 17% of total general fund expenditures, while total fund balance represents 20% of that same amount. The fund balance of the District's general fund decreased by \$5,690,644 during the current fiscal year, due to a \$4.9 million increase in instruction expenditures and a \$6 million increase in facilities acquisition and construction costs.

The debt service fund has a total fund balance of \$4,754,790, all of which is restricted for the payment of debt service. The increase in fund balance during the current year in the debt service fund was \$1,512,910. The increase in the debt service fund was primarily due to the recognition of \$1.6 million of premium on bonds issued in the current year.

The capital projects fund has a total fund balance of \$125,425,918, all of which is restricted for capital acquisitions and contractual obligations. The net increase in fund balance during the current year of \$22,697,361 was primarily due to the proceeds of bond issuance exceeding capital outlay during the year.

General Fund Budgetary Highlights

The District amended the budget several times throughout the year. There were no significant variations between original and final revenue budget. The final expenditures budget increased by \$7,583,550 primarily due to the \$7,170,000 increase in facilities acquisition and construction as a result of an increase in construction projects during the year.

The most significant variations between final budget and actual revenues were state program revenues which were \$5,210,146 over budget and local and intermediate sources which were \$3,930,529 under budget as a result of Texas Senate Bill 2. Senate Bill 2 was passed in July 2023 which included property tax relief in exchange for additional state funding. The most significant variation between budget and actual expenditures was facilities acquisition and construction expenditures which were \$1,357,774 under budget.

Capital Assets and Long-term Liabilities

Capital Assets. The District's investment in capital assets for its governmental activities as of June 30, 2024, amounts to \$125,035,481 (net of accumulated depreciation). This investment in capital assets includes land and improvements, construction in progress, buildings and improvements, and furniture and equipment.

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

- Construction of New Junior High School, Peach Creek Elementary School, Greenleaf Elementary School and High School Addition and portables
- Various costs related to land and improvements

Splendora Independent School District's Capital Assets

(net of depreciation)

	Governmental Activities					
	2024		2023		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
Land and improvements	\$ 14,936,419	12	\$ 3,438,300	4	\$ 11,498,119	334
Construction in progress	29,841,453	24	3,079,594	3	26,761,859	869
Buildings and improvements	76,808,835	61	79,156,651	89	(2,347,816)	(3)
Furniture and equipment	3,448,774	3	3,448,686	4	88	-
Totals	\$ 125,035,481	100	\$ 89,123,231	100	\$ 35,912,250	

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					
	2024		2023		Increase (Decrease)	
	Amount	%	Amount	%	Amount	%
General obligation bonds (net)	\$ 200,792,935	86	\$ 150,779,906	86	\$ 50,013,029	33
Compensated absences	60,638	-	66,773	-	(6,135)	(9)
Arbitrage liability	551,055	-	-	-	551,055	100
Claims liability	204,000	-	238,000	-	(34,000)	(14)
Net pension liability	22,258,314	10	16,504,603	9	5,753,711	35
Net OPEB liability	9,070,717	4	8,552,072	5	518,645	6
Totals	\$ 232,937,659	100	\$ 176,141,354	100	\$ 56,796,305	

The District's net bonded debt increased by \$50,013,029 (33%) during the current fiscal year. This is due to the issuance of \$49,995,000 of general obligation bonds. 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 5,321 students, which was a 16% increase from the prior year.
- District staff totals 700 employees, which includes 286 teachers and 97 teachers' aides and secretaries.
- The District maintains 6 campuses for instruction.
- Unemployment rates for the State and County were 4.1% and 4.1%, respectively.
- Property values of the District are projected to increase 13%.
- A maintenance and operations tax rate of \$0.7552 and a debt service tax rate of \$0.5000, a total of \$1.2552 were adopted for 2024-2025.

All of these factors were considered in preparing the District's budget for the 2024-2025 fiscal year.

During the current fiscal year, unassigned fund balance in the general fund decreased to \$10,393,491. The District plans to utilize unassigned fund balance to fund current period expenditures prior to collecting the current year tax levy.

Requests for Information

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

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Basic Financial Statements

Splendora Independent School District

Statement of Net Position

June 30, 2024

Exhibit A-1

Data Control Codes		Primary Government Governmental Activities
ASSETS		
1110	Cash and cash equivalents	\$ 71,558,091
1120	Current investments	75,364,415
1220	Property taxes receivable	2,073,731
1230	Allowance for uncollectible taxes	(83,000)
1240	Due from other governments	5,576,981
1250	Accrued interest	372,036
1290	Other receivables	134,720
1300	Inventories	436,394
	Capital assets:	
1510	Land and improvements	14,936,419
1520	Buildings and improvements (net)	76,808,835
1530	Furniture and equipment (net)	3,448,774
1580	Construction in progress	29,841,453
1000	Total assets	280,468,849
DEFERRED OUTFLOWS OF RESOURCES		
1705	Deferred outflows - pension	10,457,385
1706	Deferred outflows - OPEB	7,372,960
1710	Deferred charge on refunding	329,052
1700	Total deferred outflows of resources	18,159,397
LIABILITIES		
2110	Accounts payable	132
2140	Interest payable	2,196,675
2160	Accrued wages payable	6,129,466
2180	Due to other governments	216,921
2200	Accrued liabilities	1,914,101
2300	Unearned revenue	84,016
	Noncurrent liabilities:	
2501	Due within one year	2,759,638
	Due in more than one year:	
2502	Long-term liabilities	198,848,990
2540	Net pension liability	22,258,314
2545	Net OPEB liability	9,070,717
2000	Total liabilities	243,478,970
DEFERRED INFLOWS OF RESOURCES		
2605	Deferred inflows - pension	950,562
2606	Deferred inflows - OPEB	13,306,561
2610	Deferred gain on refunding	74,189
2600	Total deferred inflows of resources	14,331,312
NET POSITION		
3200	Net investment in capital assets	49,923,327
3820	Restricted for grants	1,986,528
3850	Restricted for debt service	3,204,230
3900	Unrestricted (deficit)	(14,296,121)
3000	TOTAL NET POSITION	\$ 40,817,964

Splendora Independent School District

Statement of Activities

For the Fiscal Year Ended June 30, 2024

Exhibit B-1

Data Control Codes	Functions/Programs	1 Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
			3 Charges for Services	4 Operating Grants and Contributions	
	PRIMARY GOVERNMENT				
	Governmental activities:				
0011	Instruction	\$ 37,841,122	\$ 26,900	\$ 3,741,148	\$ (34,073,074)
0012	Instructional resources and media services	484,069	-	194,062	(290,007)
0013	Curriculum and instructional staff development	2,294,146	-	598,852	(1,695,294)
0021	Instructional leadership	1,279,527	-	32,865	(1,246,662)
0023	School leadership	2,784,391	-	92,644	(2,691,747)
0031	Guidance, counseling, and evaluation services	2,875,340	-	694,614	(2,180,726)
0032	Social work services	115,292	-	4,811	(110,481)
0033	Health services	450,614	-	13,196	(437,418)
0034	Student transportation	3,419,707	-	129,270	(3,290,437)
0035	Food services	4,125,795	665,138	2,926,795	(533,862)
0036	Extracurricular activities	2,236,105	446,079	30,271	(1,759,755)
0041	General administration	2,773,481	-	104,730	(2,668,751)
0051	Plant maintenance and operations	5,844,118	13,360	888,547	(4,942,211)
0052	Security and monitoring services	1,089,343	-	35,646	(1,053,697)
0053	Data processing services	896,037	-	15,052	(880,985)
0061	Community services	332,321	441,077	150,931	259,687
0072	Interest on long-term debt	5,897,605	-	883,843	(5,013,762)
0073	Issuance costs and fees	467,926	-	-	(467,926)
0081	Facilities repair and maintenance	176,141	-	-	(176,141)
0093	Payments related to shared services arrangements	39,614	-	-	(39,614)
0095	Payments to juvenile justice alternative education programs	-	-	39,614	39,614
0099	Other intergovernmental charges	182,770	-	-	(182,770)
TG	Total governmental activities	75,605,464	1,592,554	10,576,891	(63,436,019)
TP	TOTAL PRIMARY GOVERNMENT	\$ 75,605,464	\$ 1,592,554	\$ 10,576,891	\$ (63,436,019)
	General revenues:				
MT	Property taxes, levied for general purposes				12,551,665
DT	Property taxes, levied for debt service				7,537,454
GC	Grants and contributions not restricted to specific programs				40,013,534
IE	Investment earnings				5,667,883
MI	Miscellaneous				24,556
TR	Total general revenues				65,795,092
CN	Change in net position				2,359,073
NB	Net position - beginning				38,458,891
NE	NET POSITION - ENDING				\$ 40,817,964

Splendor Independent School District

Balance Sheet – Governmental Funds

June 30, 2024

199

Data Control Codes		General Fund
	ASSETS	
1110	Cash and cash equivalents	\$ 4,029,597
1120	Current investments	8,681,988
1220	Property taxes receivable	1,400,616
1230	Allowance for uncollectible taxes	(56,000)
1240	Due from other governments	5,188,517
1250	Accrued interest	-
1260	Due from other funds	338,417
1290	Other receivables	87,997
1300	Inventories	292,093
1000	Total assets	<u>19,963,225</u>
1000a	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 19,963,225</u></u>
	LIABILITIES	
2110	Accounts payable	\$ 132
2160	Accrued wages payable	5,773,813
2170	Due to other funds	2,427
2180	Due to other governments	-
2200	Accrued expenditures	222,653
2300	Unearned revenue	-
2000	Total liabilities	<u>5,999,025</u>
	DEFERRED INFLOWS OF RESOURCES	
2600	Unavailable revenue - property taxes	<u>1,344,616</u>
	Total deferred inflows of resources	1,344,616
	FUND BALANCES	
3410	Nonspendable - inventories	292,093
3450	Restricted - grant funds	-
3470	Restricted - capital acquisition and contractual obligations	-
3480	Restricted - debt service	-
3510	Committed - construction	1,730,000
3545	Committed - other	204,000
3600	Unassigned	<u>10,393,491</u>
3000	Total fund balances	<u>12,619,584</u>
4000	TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u><u>\$ 19,963,225</u></u>

599		699		98			
Debt Service Fund		Capital Projects Fund		Total Nonmajor Funds		Total Governmental Funds	
\$	4,922,255	\$	60,768,251	\$	1,837,988	\$	71,558,091
	-		65,999,839		682,588		75,364,415
	673,115		-		-		2,073,731
	(27,000)		-		-		(83,000)
	306		-		388,158		5,576,981
	-		372,036		-		372,036
	2,427		-		9,786		350,630
	46,723		-		-		134,720
	-		-		144,301		436,394
<hr/>		<hr/>		<hr/>		<hr/>	
	5,617,826		127,140,126		3,062,821		155,783,998
<hr/>		<hr/>		<hr/>		<hr/>	
\$	5,617,826	\$	127,140,126	\$	3,062,821	\$	155,783,998
<hr/>		<hr/>		<hr/>		<hr/>	
\$	-	\$	-	\$	-	\$	132
	-		-		355,653		6,129,466
	-		40,714		307,489		350,630
	216,921		-		-		216,921
	-		1,673,494		17,954		1,914,101
	-		-		84,016		84,016
<hr/>		<hr/>		<hr/>		<hr/>	
	216,921		1,714,208		765,112		8,695,266
<hr/>		<hr/>		<hr/>		<hr/>	
	646,115		-		-		1,990,731
<hr/>		<hr/>		<hr/>		<hr/>	
	646,115		-		-		1,990,731
<hr/>		<hr/>		<hr/>		<hr/>	
	-		-		-		292,093
	-		-		1,986,528		1,986,528
	-		125,425,918		-		125,425,918
	4,754,790		-		-		4,754,790
	-		-		-		1,730,000
	-		-		311,181		515,181
	-		-		-		10,393,491
<hr/>		<hr/>		<hr/>		<hr/>	
	4,754,790		125,425,918		2,297,709		145,098,001
<hr/>		<hr/>		<hr/>		<hr/>	
\$	5,617,826	\$	127,140,126	\$	3,062,821	\$	155,783,998
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Splendora Independent School District
 Reconciliation of the Governmental Funds Balance Sheet
 to the Statement of Net Position
 June 30, 2024

Exhibit C-1R

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS (EXHIBIT C-1) \$ 145,098,001

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	\$ 185,089,179	
Accumulated depreciation of governmental capital assets	(60,053,698)	125,035,481

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.		1,990,731
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Long-term liabilities, including bonds, claims payable, compensated absences, arbitrage, 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	\$ (188,425,000)	
Premiums on bonds payable	(12,367,935)	
Accrued interest on the bonds	(2,196,675)	
Claims payable	(204,000)	
Compensated absences	(60,638)	
Arbitrage liability	(551,055)	
Net pension liability	(22,258,314)	
Net OPEB liability	(9,070,717)	(235,134,334)

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.		329,052
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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.		(74,189)
--	--	----------

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.		10,457,385
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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.		(950,562)
--	--	-----------

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.		7,372,960
--	--	-----------

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.		(13,306,561)

TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES (EXHIBIT A-1) \$ 40,817,964

Splendora Independent School District
Statements of Revenues, Expenditures, and Changes
in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2024

199

Data Control Codes		General Fund
	REVENUES	
5700	Local and intermediate sources	\$ 13,668,021
5800	State program revenues	42,736,146
5900	Federal program revenues	245,222
		<hr/>
5020	Total revenues	56,649,389
	EXPENDITURES	
	Current:	
0011	Instruction	32,273,768
0012	Instructional resources and media services	215,787
0013	Curriculum and instructional staff development	1,679,606
0021	Instructional leadership	1,288,606
0023	School leadership	2,719,545
0031	Guidance, counseling, and evaluation services	2,185,864
0032	Social work services	113,734
0033	Health services	440,080
0034	Student transportation	3,500,287
0035	Food services	-
0036	Extracurricular activities	1,586,309
0041	General administration	2,749,691
0051	Plant maintenance and operations	5,223,892
0052	Security and monitoring services	1,060,550
0053	Data processing services	868,629
0061	Community services	229,786
	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	6,012,226
	Intergovernmental:	
0093	Payments related to shared services arrangements	-
0099	Other intergovernmental charges	182,770
		<hr/>
6030	Total expenditures	62,331,130
		<hr/>
1100	Excess (deficiency) of revenues over (under) expenditures	(5,681,741)
	OTHER FINANCING SOURCES (USES)	
7911	Capital-related debt issued (regular bonds)	-
7915	Transfers in	-
7916	Premium or discount on issuance of bonds	-
8911	Transfers out	(8,903)
		<hr/>
7080	Total other financing sources (uses)	(8,903)
		<hr/>
1200	Net change in fund balances	(5,690,644)
		<hr/>
0100	Fund balances - beginning	18,310,228
		<hr/>
3000	FUND BALANCES - ENDING	\$ 12,619,584

599		699		98			
Debt Service Fund		Capital Projects Fund		Total Nonmajor Funds		Total Governmental Funds	
\$	7,483,512	\$	5,020,951	\$	1,191,335	\$	27,363,819
	883,843		-		1,081,678		44,701,667
	-		-		6,813,782		7,059,004
	8,367,355		5,020,951		9,086,795		79,124,490
	-		-		2,685,434		34,959,202
	-		-		180,846		396,633
	-		-		523,467		2,203,073
	-		-		-		1,288,606
	-		-		-		2,719,545
	-		-		593,229		2,779,093
	-		-		978		114,712
	-		-		-		440,080
	-		-		76,695		3,576,982
	-		-		3,745,280		3,745,280
	-		-		404,266		1,990,575
	-		-		52,054		2,801,745
	-		-		833,110		6,057,002
	-		-		10,826		1,071,376
	-		-		-		868,629
	-		-		83,127		312,913
	2,480,000		-		-		2,480,000
	5,967,776		-		-		5,967,776
	5,850		462,076		-		467,926
	-		33,323,590		-		39,335,816
	-		-		39,614		39,614
	-		-		-		182,770
	8,453,626		33,785,666		9,228,926		113,799,348
	(86,271)		(28,764,715)		(142,131)		(34,674,858)
	-		49,995,000		-		49,995,000
	-		-		8,903		8,903
	1,599,181		1,467,076		-		3,066,257
	-		-		-		(8,903)
	1,599,181		51,462,076		8,903		53,061,257
	1,512,910		22,697,361		(133,228)		18,386,399
	3,241,880		102,728,557		2,430,937		126,711,602
\$	4,754,790	\$	125,425,918	\$	2,297,709	\$	145,098,001

Splendora Independent School District
 Reconciliation of the Statement of Revenues,
 Expenditures, and Changes in Fund Balances of
 Governmental Funds to the Statement of Activities
 For the Fiscal Year Ended June 30, 2024

Exhibit C-3

TOTAL NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS (EXHIBIT C-2)	\$ 18,386,399
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 additions	\$ 39,790,293
Depreciation expense	<u>(3,855,612)</u>
	35,934,681
The net effect of miscellaneous transactions involving capital assets (transfers, adjustments and dispositions) is an increase (decrease) to net position.	(22,431)
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. Unavailable tax revenues increased by this amount this year.	108,653
Issuance of bonds provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position.	
Par value	\$ (49,995,000)
(Premium) discount	<u>(3,066,257)</u>
	(53,061,257)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	2,480,000
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 decreased	\$ 60,203
Arbitrage	(551,055)
Net amortization of bond premiums	568,228
Net amortization of deferred charge and gain on refunding	<u>(7,205)</u>
	70,171
Repayment of claims payable is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	34,000
The 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.	6,135
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	\$ 2,577,644
Deferred inflows decreased	413,766
Net pension liability increased	<u>(5,753,711)</u>
	(2,762,301)
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	\$ 1,806,316
Deferred inflows increased	(102,648)
Net OPEB liability increased	<u>(518,645)</u>
	1,185,023
CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES (EXHIBIT B-1)	\$ 2,359,073

Splendor Independent School District

Statement of Fiduciary Net Position

Fiduciary Fund

June 30, 2024

Exhibit E-1

865

Custodial Fund

Student Activity

ASSETS

Cash and cash equivalents

\$ 155,175

Total assets

155,175

NET POSITION

Restricted for:

Student activities

155,175

TOTAL NET POSITION

\$ 155,175

Splendora Independent School District
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the Fiscal Year Ended June 30, 2024

Exhibit E-2

865

Custodial Fund

Student Activity

ADDITIONS

Student club fees

\$ 179,165

Total additions

179,165

DEDUCTIONS

Student activities

156,475

Total deductions

156,475

Net change in fiduciary net position

22,690

Net position - beginning of year

132,485

NET POSITION - END OF YEAR

\$ 155,175

Splendora 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 Splendora 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.

Splendora 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.

Splendora 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

Splendora Independent School District

Notes to the Financial Statements

5. Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net assets 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 assets 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) 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 fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

11. Other Postemployment Benefits

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

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.

Splendora 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. 99, *Omnibus 2022* (GASB 99), enhances comparability in accounting and financial reporting and improves consistency of authoritative literature by addressing 1) practice issues that have been identified during implementation and application of certain GASB statements and 2) accounting and financial reporting for financial guarantees. The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance. The requirements related to leases were implemented in the District's fiscal year 2022 financial statements in conjunction with GASB 87. The requirements related to PPPs and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. These requirements for GASB 99 were implemented in the District's fiscal year 2023 financial statements in conjunction with GASB 94 and GASB 96. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. These requirements for GASB 99 were implemented in the District's fiscal year 2024 financial statements with no impact to amounts previously reported.

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 was implemented in the District's fiscal year 2024 financial statements with no impact to amounts previously reported.

K. Recent Accounting Pronouncements

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.

Splendora Independent School District

Notes to the Financial Statements

GASB Statement No. 102, *Certain Risk Disclosures* (GASB 102), improves financial reporting by providing users of financial statements with essential information regarding certain concentrations of constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. The requirements of this statement are effective for reporting periods beginning after June 15, 2024, with earlier application encouraged. GASB 102 will be implemented in the district's fiscal year 2025 financial statements and the impact has not yet been determined.

GASB Statement No. 103, *Financial Reporting Model Improvements* (GASB 103), improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues. The requirements of this statement are effective for reporting periods beginning after June 15, 2025, with earlier application encouraged. GASB 103 will be implemented in the district's fiscal year 2026 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 within a fund.

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, 2024.

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 categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. GASB Statement No. 72, *Fair Value Measurement and Application* provides a framework for measuring fair value which establishes a three-level fair value hierarchy that describes the inputs that are used to measure assets and liabilities.

- Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- Level 2 inputs are inputs—other than quoted prices included within Level 1—that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

Splendora Independent School District

Notes to the Financial Statements

The District's investment measurements and balances, weighted average maturity, and credit risks of such investments are as follows:

	June 30, 2024	Fair Value Measurements Using			Percent of Total Investments	Weighted Average Maturity (Days)	Credit Risk
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)			
Investments measured at amortized cost:							
Investment pools:							
TexPool	\$ 10,156,896	\$ -	\$ -	\$ -	12%	36	AAAm*
Lone Star	296,715	-	-	-	1%	23	AAAm*
Investments measured at net asset value:							
Texas Class	74,881	-	-	-	1%	6	AAAm*
Investments measured at fair value:							
U.S. Treasury Bills	20,098,945	-	20,098,945	-	27%	157	Not rated
U.S Treasury Notes	44,736,978	-	44,736,978	-	59%	165	Not rated
Total value	\$ 75,364,415	\$ -	\$ 64,835,923	\$ -	100%		
Portfolio weighted average maturity						145	

* Standard & Poor's Rating

Investment pools are measured at amortized cost and net asset value. Such investments are not subject to the fair value hierarchy reporting.

US Treasury securities, classified as level 2, are measured at fair value based on price obtained from broker dealers and/or pricing vendors, including observed transactions such as last price traded when available, or valuations in reference to similar securities for which prices are available.

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.

Splendora Independent School District

Notes to the Financial Statements

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 PFlA 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, 2024, the District's bank balance was not exposed to custodial credit risk because it was insured and collateralized with securities held by the District's agent in the District's name.

Custodial Credit Risk – Investments

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

B. Receivables

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

Change in uncollectibles related to debt service property taxes	\$ (4,000)
Total change in uncollectibles of the current fiscal year	\$ (4,000)

Approximately 54% of the outstanding balance of property taxes receivable is not anticipated to be collected within the next year.

Splendora Independent School District

Notes to the Financial Statements

C. Interfund Receivables, Payables, and Transfers

1. Receivables/Payables

The composition of interfund receivable/payable balances as of June 30, 2024, is as follows:

Fund	Interfund Receivables	Interfund Payables
General fund	\$ 338,417	\$ 2,427
Debt service fund	2,427	-
Capital Projects	-	40,714
Other governmental funds - nonmajor	9,786	307,489
Totals	\$ 350,630	\$ 350,630

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 composition of interfund transfers for the fiscal year ended June 30, 2024 is as follows:

Transfer Out	Transfer In	Amount
General fund	Nonmajor Governmental Funds	\$ 8,903
Total		\$ 8,903

Transfers from the general fund to the nonmajor governmental fund National School Breakfast/Lunch Program were to reimburse Food Service delinquent accounts.

Splendora Independent School District

Notes to the Financial Statements

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2024 was as follows:

	Beginning Balance	Additions	Reductions	Transfers & Adjustments	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land and improvements	\$ 3,438,300	\$ 11,461,268	\$ -	\$ 36,851	\$ 14,936,419
Construction in progress	3,079,594	27,698,407	-	(936,548)	29,841,453
Total capital assets, not being depreciated	6,517,894	39,159,675	-	(899,697)	44,777,872
Capital assets, being depreciated:					
Buildings and improvements	123,999,657	-	-	899,697	124,899,354
Furniture and equipment	14,910,672	630,618	(129,337)	-	15,411,953
Total capital assets, being depreciated	138,910,329	630,618	(129,337)	899,697	140,311,307
Less accumulated depreciation for:					
Buildings and improvements	(44,843,006)	(3,247,513)	-	-	(48,090,519)
Furniture and equipment	(11,461,986)	(608,099)	106,906	-	(11,963,179)
Total accumulated depreciation	(56,304,992)	(3,855,612)	106,906	-	(60,053,698)
Total capital assets, being depreciated, net	82,605,337	(3,224,994)	(22,431)	899,697	80,257,609
Governmental activities capital assets, net	\$ 89,123,231	\$ 35,934,681	\$ (22,431)	\$ -	\$ 125,035,481

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

Governmental activities:	
11 Instruction	\$ 2,740,654
12 Instructional resources and media services	68,219
21 Instructional leadership	2,492
23 School leadership	38,645
31 Guidance, counseling, and evaluation services	12,911
33 Health services	12,512
34 Student transportation	289,651
35 Food services	267,058
36 Extracurricular activities	247,734
41 General administration	13,749
51 Plant maintenance and operations	54,679
52 Security and monitoring services	49,389
53 Data processing services	49,796
61 Community services	8,123
Total depreciation expense-governmental activities	\$ 3,855,612

Splendora Independent School District

Notes to the Financial Statements

Construction Commitments

The District has active construction projects as of June 30, 2024. The projects include the construction and equipment of school facilities. At year end, the District's commitments with contractors are as follows:

Project	Remaining Commitment
New Junior High School	\$ 53,228,796
Peach Creek Elementary School	34,088,805
High School Addition	8,432,655
Greenleaf Elementary School	396,717
Total	\$ 96,146,973

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

E. Long-term Liabilities

The District's long-term liabilities consist of bond indebtedness, claims payable, arbitrage liability, 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, 2024, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 140,910,000	\$ 49,995,000	\$ (2,480,000)	\$ 188,425,000	\$ 2,665,000
Issuance premiums	9,869,906	3,066,257	(568,228)	12,367,935	-
Total bonds payable, net	150,779,906	53,061,257	(3,048,228)	200,792,935	2,665,000
Claims payable	238,000	-	(34,000)	204,000	34,000
Compensated absences	66,773	27,643	(33,778)	60,638	60,638
Arbitrage liability	-	551,055	-	551,055	-
Net pension liability	16,504,603	7,419,346	(1,665,635)	22,258,314	-
Net OPEB liability	8,552,072	1,887,803	(1,369,158)	9,070,717	-
Governmental activities long-term liabilities	\$ 176,141,354	\$ 62,947,104	\$ (6,150,799)	\$ 232,937,659	\$ 2,759,638

Splendora Independent School District

Notes to the Financial Statements

General Obligation Bonds

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

Series	Interest Rate	Original Issue	Maturity Date	Beginning Balance	Additions	Reductions	Ending Balance
2002 BLDG	4.25-6.25%	\$ 13,870,000	2032	\$ 1,900,000	\$ -	\$ -	\$ 1,900,000
2015 REF	2.00-4.00%	3,530,000	2033	2,235,000	-	(190,000)	2,045,000
2016A REF	2.00-5.00%	14,315,000	3039	11,520,000	-	(525,000)	10,995,000
2016B BLDG & REF	2.00-5.00%	32,225,000	2037	13,460,000	-	(795,000)	12,665,000
2020 REF	2.25-5.00%	5,890,000	2030	4,175,000	-	(620,000)	3,555,000
2020A REF	3.00-3.00%	8,160,000	2043	8,160,000	-	-	8,160,000
2021 REF	3.00-3.00%	2,165,000	2027	1,485,000	-	(350,000)	1,135,000
2023 BLDG	4.10-5.00%	97,975,000	2053	97,975,000	-	-	97,975,000
2024 BLDG	5.00-5.00%	49,995,000	2054	-	49,995,000	-	49,995,000
Total general obligation bonds				\$ 140,910,000	\$ 49,995,000	\$ (2,480,000)	\$ 188,425,000

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

Year Ending June 30,	Principal	Interest	Total Requirements
2025	\$ 2,665,000	\$ 7,426,873	\$ 10,091,873
2026	3,255,000	8,200,879	11,455,879
2027	3,390,000	8,066,410	11,456,410
2028	3,545,000	7,925,085	11,470,085
2029	3,700,000	7,786,185	11,486,185
2030	3,840,000	7,655,060	11,495,060
2031	3,995,000	7,510,648	11,505,648
2032	4,150,000	7,358,698	11,508,698
2033	4,330,000	7,181,798	11,511,798
2034	4,520,000	6,997,048	11,517,048
2035	4,725,000	6,798,548	11,523,548
2036	4,955,000	6,590,848	11,545,848
2037	5,160,000	6,382,235	11,542,235
2038	5,380,000	6,164,773	11,544,773
2039	5,625,000	5,924,773	11,549,773
2040	5,880,000	5,673,523	11,553,523
2041	6,185,000	5,391,022	11,576,022
2042	6,500,000	5,093,672	11,593,672
2043	6,835,000	4,780,972	11,615,972
2044	7,195,000	4,451,922	11,646,922
2045	7,490,000	4,143,787	11,633,787
2046	7,815,000	3,823,017	11,638,017
2047	8,160,000	3,488,202	11,648,202
2048	8,510,000	3,138,477	11,648,477
2049	8,905,000	2,773,637	11,678,637
2050	9,395,000	2,376,125	11,771,125
2051	9,820,000	1,956,137	11,776,137
2052	10,265,000	1,517,037	11,782,037
2053	10,745,000	1,057,900	11,802,900
2054	11,490,000	574,500	12,064,500
Totals	\$ 188,425,000	\$ 158,209,791	\$ 346,634,791

Splendora Independent School District

Notes to the Financial Statements

As of June 30, 2024, the District had \$50,000,000 authorized but unissued bonds from the November 2022 bond election.

In June 2024, the District issued \$49,995,000 of Unlimited Tax School Building Bonds, Series 2024. The bonds pay principal and interest semiannually on February 15 and August 15, at an interest rate of 5.00%, and mature on February 15, 2054. The proceeds from the bonds will be used for the construction of school buildings and equipment in the District.

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, 2024, there were no outstanding defeased bonds.

Federal Arbitrage

In accordance with the provisions of Section 148(f) of the Internal Revenue Code 1986, as amended, bonds must satisfy certain arbitrage rebate requirements. Positive arbitrage is the excess of (1) the amount earned on investments purchased with bond proceeds over (2) the amount that such investments would have earned had such investments been invested at a rate equal to the yield on the bond issue. In order to comply with the arbitrage rebate requirements, positive arbitrage must be paid to the U.S. Treasury at the end of each five-year anniversary date of the bond issue.

In the District's government-wide financial statements, a liability must be recognized by the District as soon as rebatable arbitrage occurs. As of June 30, 2024, the District estimates an arbitrage liability of \$551,055. The District estimates and updates its liability annually for all tax-exempt issuances.

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	\$ 238,000	\$ -	\$ (34,000)	\$ 204,000
Total Claims Payable				<u>\$ 238,000</u>	<u>\$ -</u>	<u>\$ (34,000)</u>	<u>\$ 204,000</u>

Year Ending June 30,	Principal	Interest	Total Requirements
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	<u>\$ 204,000</u>	<u>\$ -</u>	<u>\$ 204,000</u>

Splendora Independent School District

Notes to the Financial Statements

F. Fund Balance

Other committed fund balance includes the following commitments of funds:

General Fund:	
Claims liability	\$ 204,000
Other governmental funds:	
Campus activity funds	<u>311,181</u>
Total other committed fund balance	<u><u>\$ 515,181</u></u>

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	\$ 12,535,437	\$ 7,445,029	\$ -	\$ -	\$ 19,980,466
Investment income	560,191	38,483	5,020,951	48,258	5,667,883
Food sales	-	-	-	666,998	666,998
Extracurricular activities	387,582	-	-	476,079	863,661
Other	<u>184,811</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>184,811</u>
Totals	<u><u>\$ 13,668,021</u></u>	<u><u>\$ 7,483,512</u></u>	<u><u>\$ 5,020,951</u></u>	<u><u>\$ 1,191,335</u></u>	<u><u>\$ 27,363,819</u></u>

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, 2024, 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.

Splendora Independent School District

Notes to the Financial Statements

Workers' Compensation

Beginning in the year ended June 30, 2024, employees of the District were covered by a limited risk management program for workers' compensation of the Texas Public Schools Workers' Compensation Project ("the Project"). The Project was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code and Chapter 504, Texas Labor Code. As a self-funded member of the Project, the District is solely responsible for all claims cost, both reported and unreported. A third-party administrator provides administrative services to its self-funded members including claims administration and customer service.

Liabilities of the fund are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. Liabilities also include an estimated amount for claims that have been incurred but not reported (IBNR). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are re-evaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of pay-outs), and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Estimated recoveries, for example from stop-loss or subrogation, are another component of the claims liability estimate. The Project limits the liability per occurrence to \$350,000. There were no significant reductions in insurance coverage from the prior year. Settlements have not exceeded coverages for each of the past two 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, 2024, these programs are subject to financial and compliance audits by the grantor agencies. The District is also subject to audit by the TEA of the attendance data upon which payments from the agency are based. These audits could result in questioned costs or refunds to be paid back to the granting agencies.

C. Defined Benefit Pension Plan

Plan Description

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

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

Pension Plan Fiduciary Net Position

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/Pages/about_archive_acfr.aspx ; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

Splendora Independent School District

Notes to the Financial Statements

Benefits Provided

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

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.

Contributions

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.

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.

Rates for such plan fiscal years are as follows:

	Contribution Rates	
	2024	2023
Member	8.25%	8.00%
Non-employer contributing entity (State)	8.25%	8.00%
Employers (District)	8.25%	8.00%

The contribution amounts for the District's fiscal year 2024 are as follows:

District contributions	\$	1,819,600
Member contributions		3,411,993
NECE on-behalf contributions (State)		2,258,586

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

Splendora Independent School District

Notes to the Financial Statements

As the non-employer contributing entity for public education and junior colleges, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of the pension trust fund during 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 or all of an employee's salary is paid by federal funding sources, a privately sponsored source, from non-educational and general, or local funds.
- When the employing district is a public junior college or junior college district, the employer shall contribute to the retirement system an amount equal to 50% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

In addition to the employer contributions listed above, there are two 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 1.8% of the member's salary beginning in fiscal year 2023, gradually increasing to 2.0% in fiscal year 2025.

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

On June 30, 2024, the District reported a liability of \$22,258,314 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for state pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District are as follows:

District's proportionate share of the net pension liability	\$ 22,258,314
State's proportionate share of the net pension liability associated with the District	<u>25,220,065</u>
Total	<u>\$ 47,478,379</u>

The net pension liability was measured as of August 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as August 31, 2022 rolled forward to August 31, 2023. 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, 2022 through August 31, 2023.

At the measurement date of August 31, 2023, the District's proportion of the collective net pension liability was 0.0324038% which was an increase of 0.00460% from its proportion measured as of August 31, 2022.

For the fiscal year ended June 30, 2024, the District recognized pension expense of \$8,389,913 and revenue of \$3,808,012 for support provided by the State.

Splendor Independent School District

Notes to the Financial Statements

On June 30, 2024, 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	\$ 793,071	\$ 269,524
Changes of assumptions	2,105,201	515,191
Difference between projected and actual earnings on pension plan investments	3,239,125	-
Changes in proportion and difference between District's contributions and the proportionate share of contributions	2,778,925	165,847
District contributions paid subsequent to the measurement date	1,541,063	-
Totals	\$ 10,457,385	\$ 950,562

\$1,541,063 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, 2025. 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,
2025	\$ 1,829,040
2026	1,249,859
2027	3,292,427
2028	1,263,718
2029	330,716
Total	\$ 7,965,760

Splendora Independent School District

Notes to the Financial Statements

Actuarial Methods and Assumptions

The actuarial valuation of the total pension liability was performed as of August 31, 2022. Update procedures were used to roll forward the total pension liability to August 31, 2023 and was determined using the following actuarial methods and assumptions:

Actuarial cost method	Individual entry age normal
Asset valuation method	Fair value
Single discount rate	7.00%
Long-term expected rate of return	7.00%
Municipal bond rate as of August 2023	4.13%. 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)	2122
Inflation	2.30%
Salary increases	2.95% to 8.95% including inflation
Ad hoc postemployment benefit changes	None
Mortality rates	The post-retirement mortality rates for healthy lives were based on the 2021 TRS of Texas Healthy Pensioners Mortality Tables, with full generational projection using the ultimate improvement rates from the most recently published projection scale ("U-MP"). The active mortality rates were based on the published PUB(2010) Mortality Tables for Teachers, below median, also with full generational mortality.

The actuarial methods and assumptions are primarily based on a study of actual experience for the four-year period ending August 31, 2021 and adopted in July 2022.

Discount Rate and Long-term Expected Rate of Return

A single discount rate of 7.00% 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 7.00%. 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 rates set by the legislature in the 2019 session. It is assumed that future employer and state contributions will be 9.50 % of payroll in fiscal year 2024 gradually increasing to 9.56 % in fiscal year 2025 and thereafter. This includes all employer and state contributions for active and rehired retirees.

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.

Splendora Independent School District

Notes to the Financial Statements

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in TRS's target asset allocation as of August 31, 2023 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.	18.0%	4.0%	1.0%
Non-U.S. developed	13.0%	4.5%	0.9%
Emerging markets	9.0%	4.8%	0.7%
Private equity	14.0%	7.0%	1.5%
Stable value:			
Government bonds	16.0%	2.5%	0.5%
Absolute return*	-	3.6%	-
Stable value hedge funds	5.0%	4.1%	0.2%
Real return:			
Real estate	15.0%	4.9%	1.1%
Energy, natural resources and infrastructure	6.0%	4.8%	0.4%
Commodities	-	4.4%	-
Risk parity:			
Risk parity	8.0%	4.5%	0.4%
Asset allocation leverage:			
Cash	2.0%	3.7%	-
Asset allocation leverage cash	-6.0%	4.4%	-0.1%
Inflation expectation			2.3%
Volatility drag****			-0.9%
Total	100.0%		8.00%

* Absolute return includes credit sensitive investments.

** Target allocations are based on the FY 2023 policy model.

*** Capital market assumptions come from Aon Hewitt (as of 6/30/2023).

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

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 7.00%, 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 (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
District's proportionate share of the net pension liability	\$ 33,277,412	\$ 22,258,314	\$ 13,095,928

Splendora Independent School District

Notes to the Financial Statements

Change of Assumptions Since the Prior Measurement Date

The actuarial assumptions and methods are the same as used in the determination of the prior year's net pension liability.

Change of Benefit Terms Since the Prior Measurement Date

The Texas 2023 Legislature passed legislation that provides a one-time stipend to certain retired teachers. The stipend was paid to retirees beginning in September of 2023. The Legislature appropriated funds to pay for this one-time stipend so there will be no impact on the Net Pension Liability of TRS. In addition, the Legislature also provided for a cost-of-living adjustment (COLA) to retirees which was approved during the November 2023 election which was paid January 2024.

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 Postemployment 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. The Board may adopt rules, plans, procedures and orders reasonably necessary to administer the program, including minimum benefits and financing standards.

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/Pages/about_archive_acfr.aspx; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

Benefits Provided

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

Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. 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.

Splendora 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 employer. 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	
	2024	2023
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 2024 are as follows:

District contributions	\$ 373,676
Member contributions	273,524
NECE on-behalf contributions (State)	474,026

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.

Splendora Independent School District

Notes to the Financial Statements

The State of Texas also contributed \$232,816, \$196,346 and \$103,762 in 2024, 2023, and 2022, respectively, for on-behalf payments for Medicare Part D.

TRS-Care received a supplemental appropriation from the State of Texas as the Non-Employer Contributing Entity in the amount of \$21 million in fiscal year 2023 provided by Rider 14 of the Senate Bill GAA of the 87th Legislature. These amounts were re-appropriated from amounts received by the pension and TRS-Care funds in excess of the state's actual obligation and then transferred to TRS-Care.

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

On June 30, 2024, the District reported a liability of \$9,070,717 for its proportionate share of the TRS's net OPEB liability. This liability reflects a reduction for State OPEB support provided by the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District are as follows:

District's proportionate share of the net OPEB liability	\$ 9,070,717
State's proportionate share of the net OPEB liability associated with the District	<u>10,945,214</u>
Total	<u><u>\$ 20,015,931</u></u>

The net OPEB liability was measured as of August 31, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as August 31, 2022 rolled forward to August 31, 2023. 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, 2022 through August 31, 2023.

At the measurement date of August 31, 2023, the employer's proportion of the collective net OPEB liability was 0.0409730% which was an increase of 0.0052560% from its proportion measured as of August 31, 2022.

For the fiscal year ended June 30, 2024, the District recognized net OPEB revenue of \$3,151,203 due to recognition of deferred inflows in excess of deferred outflows and current year expense. OPEB revenue of \$2,339,856 was recognized for support provided by the State.

On June 30, 2024, the District reported its proportionate share of the TRS' deferred outflows of resources and deferred inflows of resources related to other postemployment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 410,381	\$ 7,631,290
Changes of assumptions	1,238,087	5,554,241
Difference between projected and actual earnings on OPEB plan investments	3,919	-
Changes in proportion and difference between District's contributions and the proportionate share of contributions	5,406,420	121,030
District contributions paid subsequent to the measurement date	<u>314,153</u>	<u>-</u>
Totals	<u><u>\$ 7,372,960</u></u>	<u><u>\$ 13,306,561</u></u>

Splendora Independent School District

Notes to the Financial Statements

\$314,153 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, 2025. 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,	
2025	\$ (1,559,914)
2026	(1,143,881)
2027	(580,643)
2028	(1,026,930)
2029	(960,540)
Thereafter	(975,846)
Total	\$ (6,247,754)

Actuarial Methods and Assumptions

The actuarial valuation of the total OPEB liability was performed as of August 31, 2022. Update procedures were used to roll forward the total OPEB liability to August 31, 2023.

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, 2022 TRS pension actuarial valuation that was rolled forward to August 31, 2023:

<u>Demographic Assumptions</u>	<u>Economic Assumptions</u>
Rates of mortality	General inflation
Rates of retirement	Wage inflation
Rates of termination	
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, 2021.

The active mortality rates were based on PUB (2010), Amount-Weighted, Below-Median Income, Teacher male and female tables (with a two-year set forward for males). The post-retirement mortality rates for healthy lives were based on the 2021 TRS of Texas Healthy Pensioner Mortality Tables. The rates were projected on a fully generational basis using the ultimate improvement rates from mortality projection scale MP-2021.

The initial medical trend rates were 7.75% for Medicare retirees and 7.00% for non-Medicare retirees. There was an initial prescription drug trend rate of 7.75% for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25% over a period of 12 years.

Splendora Independent School District

Notes to the Financial Statements

The following methods and additional assumptions were used in the TRS-Care OPEB valuation:

Actuarial cost method	Individual entry age normal
Single discount rate	4.13%
Aging factors	Based on plan specific experience
Election rates	Normal retirement: 62% participation prior to age 65 and 25% after age 65. Pre-65 retirees: 30% of pre-65 retirees are assumed to discontinue coverage at age 65.
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.
Ad hoc postemployment benefit changes	None

Discount Rate

A single discount rate of 4.13% was used to measure the total OPEB liability at August 31, 2023. This was an increase of 0.22% in the discount rate since the August 31, 2022 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 plan 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, 2023.

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 (4.13%) in measuring the net OPEB liability.

	1% Decrease 3.13%	Current Discount Rate 4.13%	1% Increase 5.13%
District's proportionate share of the net OPEB liability	\$ 10,683,416	\$ 9,070,717	\$ 7,754,716

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:

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
District's proportionate share of the net OPEB liability	\$ 7,469,281	\$ 9,070,717	\$ 11,130,969

Change of Assumptions Since the Prior Measurement Date

The following were changes to the actuarial assumptions or other inputs that affected measurement of the total OPEB liability since the prior measurement period:

- The discount rate changed from 3.91% as of August 31, 2022 to 4.13% as of August 31, 2023, accompanied by revised demographic and economic assumptions based on the TRS experience study.

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 2024, the District received textbooks purchased by the State of Texas for the benefit of the District for a price of \$76,106. The District receives the textbooks as part of state funding for textbook allotment. The textbooks have been recorded in the amount of \$76,106 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

Splendora Independent School District
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
General Fund
For the Fiscal Year Ended June 30, 2024

Exhibit G-1

Data Control Codes		Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
		Original	Final		
REVENUES					
5700	Local and intermediate sources	\$ 17,539,000	\$ 17,598,550	\$ 13,668,021	\$ (3,930,529)
5800	State program revenues	37,526,000	37,526,000	42,736,146	5,210,146
5900	Federal program revenues	635,000	635,000	245,222	(389,778)
5020	Total revenues	55,700,000	55,759,550	56,649,389	889,839
EXPENDITURES					
Current:					
0011	Instruction	33,059,535	33,142,180	32,273,768	868,412
0012	Instructional resources and media services	211,740	222,740	215,787	6,953
0013	Curriculum and instructional staff development	1,328,867	1,725,772	1,679,606	46,166
0021	Instructional leadership	1,225,370	1,317,370	1,288,606	28,764
0023	School leadership	2,630,923	2,730,923	2,719,545	11,378
0031	Guidance, counseling, and evaluation services	2,825,445	2,225,445	2,185,864	39,581
0032	Social work services	84,990	125,990	113,734	12,256
0033	Health services	473,190	440,190	440,080	110
0034	Student transportation	3,345,625	3,824,625	3,500,287	324,338
0036	Extracurricular activities	1,462,550	1,633,550	1,586,309	47,241
0041	General administration	2,654,200	2,752,200	2,749,691	2,509
0051	Plant maintenance and operations	6,120,065	5,587,065	5,223,892	363,173
0052	Security and monitoring services	1,009,925	1,085,925	1,060,550	25,375
0053	Data processing services	885,175	882,175	868,629	13,546
0061	Community services	232,400	232,400	229,786	2,614
Capital outlay:					
0081	Facilities acquisition and construction	200,000	7,370,000	6,012,226	1,357,774
Intergovernmental:					
0099	Other intergovernmental charges	150,000	185,000	182,770	2,230
6030	Total expenditures	57,900,000	65,483,550	62,331,130	3,152,420
1100	Excess (deficiency) of revenues				
1100	over (under) expenditures	(2,200,000)	(9,724,000)	(5,681,741)	4,042,259
OTHER FINANCING SOURCES (USES)					
8911	Transfers out	-	-	(8,903)	(8,903)
7080	Total other financing sources (uses)	-	-	(8,903)	(8,903)
1200	Net change in fund balance	(2,200,000)	(9,724,000)	(5,690,644)	4,033,356
0100	Fund balance - beginning	18,310,228	18,310,228	18,310,228	-
3000	FUND BALANCE - ENDING	\$ 16,110,228	\$ 8,586,228	\$ 12,619,584	\$ 4,033,356

Splendora Independent School District

Exhibit G-2

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 Ten Fiscal Years*

Year	District's Proportion of Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State's Proportionate Share of the Net Pension Liability Associated with the District	Total	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2024	0.0324038%	\$ 22,258,314	\$ 25,220,065	\$ 47,478,379	\$ 38,347,060	58.04%	73.15%
2023	0.0278008%	16,504,603	21,786,764	38,291,367	33,483,520	49.29%	75.62%
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.

Splendora Independent School District**Exhibit G-3**

Schedule of the District's Contributions to the
Teacher Retirement System of Texas Pension Plan
For the Last Ten 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
2024	\$ 1,819,600	\$ (1,819,600)	\$ -	\$ 41,571,173	4.38%
2023	1,609,541	(1,609,541)	-	37,549,726	4.29%
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.

Splendora Independent School District

Exhibit G-4

Schedule of the District's Proportionate Share of the Net OPEB Liability of a Cost-Sharing Multiple-Employer OPEB Plan Teacher Retirement System of Texas For the Last Seven Fiscal Years*

Year	District's Proportion of Net OPEB Liability	District's Proportionate Share of the Net OPEB Liability	State's Proportionate Share of the Net OPEB Liability Associated with the District	Total	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
2024	0.0409730%	\$ 9,070,717	\$ 10,945,214	\$ 20,015,931	\$ 38,347,060	23.65%	14.94%
2023	0.0357170%	8,552,072	10,432,184	18,984,256	33,483,520	25.54%	11.52%
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.

Splendor Independent School District**Exhibit G-5**

Schedule of the District's Contributions to the
Teacher Retirement System of Texas OPEB Plan
For the Last Seven 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
2024	\$ 373,676	\$ (373,676)	\$ -	\$ 41,571,173	0.90%
2023	339,296	(339,296)	-	37,549,726	0.90%
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.

Splendora Independent School District
Notes to the Required Supplementary Information

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.

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
2023	7.000%	7.000%	4.130%
2022	7.000%	7.000%	3.910%
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%	

Splendora Independent School District

Notes to the Required Supplementary Information

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, 2023 – Net Pension Liability:

- The Texas 2023 Legislature passed legislation that provides a one-time stipend to certain retired teachers. The stipend was paid to retirees beginning in September of 2023. The Legislature appropriated funds to pay for this one-time stipend so there will be no impact on the Net Pension Liability of TRS. In addition, the Legislature also provided for a cost-of-living adjustment (COLA) to retirees which was approved during the November 2023 election which was paid January 2024.

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, 2022 – Net OPEB Liability:

- The participation rate for pre-65 retirees was lowered from 65% to 62%. The participation rate for post-65 retirees was lowered from 40% to 25%.

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.

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%.

Splendor Independent School District

Notes to the Required Supplementary Information

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

Splendor Independent School District
Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
June 30, 2024

	211	224	225
Data Control Codes	ESSA Title I Improving Basic Programs	IDEA-B Formula	IDEA-B Preschool
ASSETS			
1110 Cash and cash equivalents	\$ -	\$ -	\$ -
1120 Current investments	-	-	-
1240 Due from other governments	58,020	72,127	20,068
1260 Due from other funds	-	-	-
1300 Inventories	-	-	-
1000 TOTAL ASSETS	<u>\$ 58,020</u>	<u>\$ 72,127</u>	<u>\$ 20,068</u>
LIABILITIES			
2160 Accrued wages payable	\$ 55,671	\$ 63,646	\$ -
2170 Due to other funds	2,349	8,481	20,068
2200 Accrued expenditures	-	-	-
2300 Unearned revenue	-	-	-
2000 Total liabilities	<u>58,020</u>	<u>72,127</u>	<u>20,068</u>
FUND BALANCES			
3450 Restricted - grant funds	-	-	-
3545 Committed - other	-	-	-
3000 Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>
4000 TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 58,020</u>	<u>\$ 72,127</u>	<u>\$ 20,068</u>

226	240	242	244	255	263	279
IDEA B Discretionary	National School Breakfast/ Lunch Program	Summer Feeding Program	Career and Technical Basic Grant	ESSA Title II, Part A,; Teacher & Principal Training & Recruiting	Title III, Part A, English Language Acquisition and Enhancement	TCLAS Elementary and Secondary School Emergency Relief Funds III
\$ 59,002	\$ 1,459,911	\$ -	\$ -	\$ -	\$ -	\$ 122
-	564,887	-	-	-	-	-
4,858	-	21,628	2,727	22,647	39,782	-
-	9,786	-	-	-	-	-
-	144,301	-	-	-	-	-
<u>\$ 63,860</u>	<u>\$ 2,178,885</u>	<u>\$ 21,628</u>	<u>\$ 2,727</u>	<u>\$ 22,647</u>	<u>\$ 39,782</u>	<u>\$ 122</u>
\$ -	\$ 188,858	\$ 7,260	\$ -	\$ -	\$ 13,653	\$ -
63,860	-	14,368	2,727	22,647	15,999	122
-	3,499	-	-	-	10,130	-
-	-	-	-	-	-	-
63,860	192,357	21,628	2,727	22,647	39,782	122
-	1,986,528	-	-	-	-	-
-	-	-	-	-	-	-
-	1,986,528	-	-	-	-	-
<u>\$ 63,860</u>	<u>\$ 2,178,885</u>	<u>\$ 21,628</u>	<u>\$ 2,727</u>	<u>\$ 22,647</u>	<u>\$ 39,782</u>	<u>\$ 122</u>

Splendora Independent School District

Combining Balance Sheet

Nonmajor Governmental Funds - Special Revenue Funds - Continued

June 30, 2024

Data Control Codes		280	282	287
		American Rescue Plan, Homeless Children, ESSER II	Elementary and Secondary School Emergency Relief Funds III	Title VI, Part A, Subpart 1
	ASSETS			
1110	Cash and cash equivalents	\$ -	\$ 29,819	\$ -
1120	Current investments	-	-	-
1240	Due from other governments	18,115	79,071	10,576
1260	Due from other funds	-	-	-
1300	Inventories	-	-	-
1000	TOTAL ASSETS	<u>\$ 18,115</u>	<u>\$ 108,890</u>	<u>\$ 10,576</u>
	LIABILITIES			
2160	Accrued wages payable	\$ -	\$ 7,005	\$ -
2170	Due to other funds	18,115	97,560	10,576
2200	Accrued expenditures	-	4,325	-
2300	Unearned revenue	-	-	-
2000	Total liabilities	18,115	108,890	10,576
	FUND BALANCES			
3450	Restricted - grant funds	-	-	-
3545	Committed - other	-	-	-
3000	Total fund balances	-	-	-
4000	TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 18,115</u>	<u>\$ 108,890</u>	<u>\$ 10,576</u>

Exhibit H-1
(Page 2 of 2)

288 289 410 429 461 499

Reserve Officers' Training Corps	Federally Funded Special Revenue Funds	State Textbook Fund	State Funded Special Revenue Funds	Campus Activity Funds	Education Pathways Subgrant	Total Nonmajor Funds (See Exhibit C-1)
\$ 13,682	\$ 5,876	\$ 76,096	\$ -	\$ 193,480	\$ -	\$ 1,837,988
-	-	-	-	117,701	-	682,588
-	21,975	7,920	8,644	-	-	388,158
-	-	-	-	-	-	9,786
-	-	-	-	-	-	144,301
\$ 13,682	\$ 27,851	\$ 84,016	\$ 8,644	\$ 311,181	\$ -	\$ 3,062,821
\$ 13,682	\$ 5,878	\$ -	\$ -	\$ -	\$ -	\$ 355,653
-	21,973	-	8,644	-	-	307,489
-	-	-	-	-	-	17,954
-	-	84,016	-	-	-	84,016
13,682	27,851	84,016	8,644	-	-	765,112
-	-	-	-	-	-	1,986,528
-	-	-	-	311,181	-	311,181
-	-	-	-	311,181	-	2,297,709
\$ 13,682	\$ 27,851	\$ 84,016	\$ 8,644	\$ 311,181	\$ -	\$ 3,062,821

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, 2024

		211	224	225
Data Control Codes		ESSA Title I Improving Basic Programs	IDEA-B Formula	IDEA-B Preschool
REVENUES				
5700	Local and intermediate sources	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-
5900	Federal program revenues	759,482	1,007,926	24,771
5020	Total revenues	759,482	1,007,926	24,771
EXPENDITURES				
Current:				
0011	Instruction	121,975	375,083	24,771
0012	Instructional resources and media services	180,846	-	-
0013	Curriculum and instructional staff development	373,534	-	-
0031	Guidance, counseling, and evaluation services	-	593,229	-
0032	Social work services	-	-	-
0034	Student transportation	-	-	-
0035	Food services	-	-	-
0036	Extracurricular activities	-	-	-
0041	General administration	-	-	-
0051	Plant maintenance and operations	-	-	-
0052	Security and monitoring services	-	-	-
0061	Community services	83,127	-	-
Intergovernmental:				
0093	Payments related to shared services arrangements	-	39,614	-
6030	Total expenditures	759,482	1,007,926	24,771
1100	Excess (deficiency) of revenues over (under) expenditures	-	-	-
OTHER FINANCING SOURCES (USES)				
7915	Transfers in	-	-	-
7080	Total other financing sources (uses)	-	-	-
1200	Net change in fund balances	-	-	-
0100	Fund balances - beginning	-	-	-
3000	FUND BALANCES - ENDING	\$ -	\$ -	\$ -

226	240	242	244	255	263	279
IDEA B Discretionary	National School Breakfast/ Lunch Program	Summer Feeding Program	Career and Technical Basic Grant	ESSA Title II, Part A.; Teacher & Principal Training & Recruiting	Title III, Part A, English Language Acquisition and Enhancement	TCLAS Elementary and Secondary School Emergency Relief Funds III
\$ -	\$ 705,394	\$ -	\$ -	\$ -	\$ -	\$ -
-	12,961	-	-	-	-	-
4,858	2,813,346	19,773	57,910	136,179	130,384	383,717
4,858	3,531,701	19,773	57,910	136,179	130,384	383,717
4,858	-	-	55,328	115,711	117,384	292,041
-	-	-	-	-	-	-
-	-	-	2,582	14,714	13,000	91,676
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	3,725,507	19,773	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	5,754	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,858	3,725,507	19,773	57,910	136,179	130,384	383,717
-	(193,806)	-	-	-	-	-
-	8,903	-	-	-	-	-
-	8,903	-	-	-	-	-
-	(184,903)	-	-	-	-	-
-	2,171,431	-	-	-	-	-
<u>\$ -</u>	<u>\$ 1,986,528</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Splendora 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, 2024

Data Control Codes	280	282	287
	American Rescue Plan, Homeless Children, ESSER II	Elementary and Secondary School Emergency Relief Funds III	Title VI, Part A, Subpart 1
REVENUES			
5700 Local and intermediate sources	\$ -	\$ -	\$ -
5800 State program revenues	-	-	-
5900 Federal program revenues	76,695	1,208,757	44,798
5020 Total revenues	76,695	1,208,757	44,798
EXPENDITURES			
Current:			
0011 Instruction	-	575,573	20,000
0012 Instructional resources and media services	-	-	-
0013 Curriculum and instructional staff development	-	-	13,972
0031 Guidance, counseling, and evaluation services	-	-	-
0032 Social work services	-	978	-
0034 Student transportation	76,695	-	-
0035 Food services	-	-	-
0036 Extracurricular activities	-	-	-
0041 General administration	-	46,300	-
0051 Plant maintenance and operations	-	585,906	-
0052 Security and monitoring services	-	-	10,826
0061 Community services	-	-	-
Intergovernmental:			
0093 Payments related to shared services arrangements	-	-	-
6030 Total expenditures	76,695	1,208,757	44,798
1100 Excess (deficiency) of revenues over (under) expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
7915 Transfers in	-	-	-
7080 Total other financing sources (uses)	-	-	-
1200 Net change in fund balances	-	-	-
0100 Fund balances - beginning	-	-	-
3000 FUND BALANCES - ENDING	\$ -	\$ -	\$ -

288	289	410	429	461	499	Total Nonmajor Funds (See Exhibit C-2)
Reserve Officers' Training Corps	Federally Funded Special Revenue Funds	State Textbook Fund	State Funded Special Revenue Funds	Campus Activity Funds	Education Pathways Subgrant	
\$ -	\$ -	\$ -	\$ -	\$ 455,941	\$ 30,000	\$ 1,191,335
-	-	707,524	361,193	-	-	1,081,678
76,214	68,972	-	-	-	-	6,813,782
76,214	68,972	707,524	361,193	455,941	30,000	9,086,795
76,214	68,972	707,524	100,000	-	30,000	2,685,434
-	-	-	-	-	-	180,846
-	-	-	13,989	-	-	523,467
-	-	-	-	-	-	593,229
-	-	-	-	-	-	978
-	-	-	-	-	-	76,695
-	-	-	-	-	-	3,745,280
-	-	-	-	404,266	-	404,266
-	-	-	-	-	-	52,054
-	-	-	247,204	-	-	833,110
-	-	-	-	-	-	10,826
-	-	-	-	-	-	83,127
-	-	-	-	-	-	39,614
76,214	68,972	707,524	361,193	404,266	30,000	9,228,926
-	-	-	-	51,675	-	(142,131)
-	-	-	-	-	-	8,903
-	-	-	-	-	-	8,903
-	-	-	-	51,675	-	(133,228)
-	-	-	-	259,506	-	2,430,937
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 311,181</u>	<u>\$ -</u>	<u>\$ 2,297,709</u>

Splendora Independent School District

Schedule of Delinquent Taxes Receivable

For the Fiscal Year Ended June 30, 2024

Year Ended June 30,	Tax Rates		3 Assessed/ Appraised Value For School Tax Purposes
	1	2	
	Maintenance	Debt Service	
2015 and prior years	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
2023	0.9429	0.4452	1,483,783,805
2024	0.7570	0.4552	1,644,871,803

1000 TOTALS

8000 - Taxes refunded under section 26.1115, tax code, for owners who received an exemption as provided by section 11.42(f), tax code

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

Exhibit J-1

10	20	31	32	40	50	99
Beginning Balance 7/1/23	Current Year's Total Levy	Maintenance Collections	Debt Service Collections	Entire Year's Adjustments	Ending Balance 06/30/24	Total Taxes Refunded Under Section 26.1115(c)
\$ 144,306	\$ -	\$ 2,848	\$ 354	\$ (8,661)	\$ 132,443	
21,004	-	254	32	-	20,718	
50,525	-	1,141	420	(247)	48,717	
66,872	-	6,958	2,557	(243)	57,114	
89,883	-	13,171	4,841	3,160	75,031	
107,405	-	17,893	7,201	11,129	93,440	
139,765	-	24,423	10,770	9,384	113,956	
277,946	-	76,336	35,391	(3,468)	162,751	
1,063,372	-	310,256	146,490	(242,211)	364,415	
-	19,939,136	11,823,982	7,110,008	-	1,005,146	
<u>\$ 1,961,078</u>	<u>\$ 19,939,136</u>	<u>\$ 12,277,262</u>	<u>\$ 7,318,064</u>	<u>\$ (231,157)</u>	<u>\$ 2,073,731</u>	

\$ 144,589

\$ -

Splendora Independent School District
Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
National School Breakfast and Lunch Program
For the Fiscal Year Ended June 30, 2024

Exhibit J-2

Data Control Codes		Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
		Original	Final		
REVENUES					
5700	Local and intermediate sources	\$ 764,100	\$ 764,100	\$ 705,394	\$ (58,706)
5800	State program revenues	14,000	14,000	12,961	(1,039)
5900	Federal program revenues	2,821,900	2,821,900	2,813,346	(8,554)
5020	Total revenues	3,600,000	3,600,000	3,531,701	(68,299)
EXPENDITURES					
Current:					
0035	Food services	4,350,000	4,350,000	3,725,507	624,493
6030	Total expenditures	4,350,000	4,350,000	3,725,507	624,493
1100	Excess (deficiency) of revenues over (under) expenditures	(750,000)	(750,000)	(193,806)	556,194
OTHER FINANCING SOURCES (USES)					
7915	Transfers in	-	-	8,903	8,903
7080	Total other financing sources (uses)	-	-	8,903	8,903
1200	Net change in fund balance	(750,000)	(750,000)	(184,903)	565,097
0100	Fund balance - beginning	2,171,431	2,171,431	2,171,431	-
3000	FUND BALANCE - ENDING	\$ 1,421,431	\$ 1,421,431	\$ 1,986,528	\$ 565,097

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, 2024

Exhibit J-3

Data Control Codes		Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
		Original	Final		
REVENUES					
5700	Local and intermediate sources	\$ 7,935,000	\$ 7,935,000	\$ 7,483,512	\$ (451,488)
5800	State program revenues	320,000	320,000	883,843	563,843
5020	Total revenues	8,255,000	8,255,000	8,367,355	112,355
EXPENDITURES					
Debt service:					
0071	Principal on long-term debt	2,480,000	2,480,000	2,480,000	-
0072	Interest on long-term debt	5,967,776	5,967,776	5,967,776	-
0073	Issuance costs and fees	8,224	8,224	5,850	2,374
6030	Total expenditures	8,456,000	8,456,000	8,453,626	2,374
1100	Excess (deficiency) of revenues over (under) expenditures	(201,000)	(201,000)	(86,271)	114,729
OTHER FINANCING SOURCES (USES)					
7916	Premium or discount on issuance of bonds	-	-	1,599,181	1,599,181
7080	Total other financing sources (uses)	-	-	1,599,181	1,599,181
1200	Net change in fund balance	(201,000)	(201,000)	1,512,910	1,713,910
0100	Fund balance - beginning	3,241,880	3,241,880	3,241,880	-
3000	FUND BALANCE - ENDING	\$ 3,040,880	\$ 3,040,880	\$ 4,754,790	\$ 1,713,910

Splendor Independent School District
 Use of Funds Report – Select State Allotment Programs
 For the Fiscal Year Ended June 30, 2024

Exhibit J-4

Data Control Codes		Responses
Section A: Compensatory Education Programs		
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.	\$ 5,412,167
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. (PICs 24, 26, 28, 29, 30)	\$ 3,529,471
Section B: Bilingual Education Programs		
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.	\$ 869,033
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PICs 25)	\$ 652,904

**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, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 16, 2024.

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.

WEAVER AND TIDWELL, L.L.P.

The Woodlands, Texas
October 16, 2024

Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by 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, 2024. 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, 2024.

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.

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.

WEAVER AND TIDWELL, L.L.P.

The Woodlands, Texas
October 16, 2024

Splendor Independent School District
 Schedule of Findings and Questioned Costs
 For the Fiscal Year Ended June 30, 2024

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 84.010A – ESEA Title I
10.553, 10.555 – Child Nutrition Cluster
84.027A, 84.173A – Special Education Cluster
- 8. Dollar Threshold used to distinguish between Type A and Type B federal programs \$750,000
- 9. Auditee qualified as a low risk auditee? Yes

Section 2. Financial Statement Findings

None reported

Section 3. Federal Award Findings and Questioned Costs

None reported

Splendor Independent School District

Summary Schedule of Prior Audit Findings

For the Fiscal Year Ended June 30, 2024

Prior Year Findings

None reported

Splendor Independent School District
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

Exhibit K-1

(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	24610101170907	\$ 757,991
ESEA Title I, 1003 School Improvement Grant	84.010A	24610141170907	<u>1,491</u>
Total Assistance Listing Number 84.010A			759,482
Special Education Cluster (IDEA):			
IDEA - Part B Formula	84.027A	246600011709076000	1,007,926
IDEA - High Cost	84.027A	66002306	<u>4,858</u>
Total Assistance Listing Number 84.027A			1,012,784
IDEA - Part B Preschool	84.173A	236610011709076000	<u>24,771</u>
Total Assistance Listing Number 84.173A			<u>24,771</u>
Total Special Education Cluster (IDEA)			1,037,555
Career and Technology - Basic Grant	84.048A	24420006170907	57,910
Title III, Part A, English Language Acquisition and Language Enhancement	84.365A	24671001170907	130,384
ESEA Title II, Part A - Teacher and Principal Training and Recruiting	84.367A	24694501170907	136,179
Summer School, LEP	84.369A	69552302	27,851
Title IV, Part A, Subpart 1	84.424A	24680101170907	44,798
COVID-19 - TCLAS - ESSER III	84.425U	21528042170907	383,717
COVID-19 - ARP ESSER III	84.425U	21528001170907	669,305
COVID-19 - TLCAS High Quality	84.425U	215280587110142	539,452
COVID-19 - ARP Homeless	84.425W	21533002170907	<u>76,695</u>
Total Assistance Listing Number 84.425			<u>1,669,169</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			3,863,328

Splendora Independent School District

Exhibit K-1

Schedule of Expenditures of Federal Awards – Continued For the Fiscal Year Ended June 30, 2024

(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 AGRICULTURE			
Child Nutrition Cluster:			
Passed Through State Department of Education:			
School Breakfast Program	10.553	71402401	675,106
Total Assistance Listing Number 10.553			675,106
Passed Through Texas Department of Agriculture - Non-Cash Assistance:			
National School Lunch Program	10.555	806780706	188,771
Passed Through Texas Department of Agriculture:			
National School Lunch Program	10.555	71302401	1,861,192
Total Assistance Listing Number 10.555			2,049,963
Total Child Nutrition Cluster			2,725,069
Passed Through Texas Department of Agriculture:			
Child and Adult Care Food Program (CACFP)	10.558	806780706	81,346
COVID-19 - Commodity Storage and Delivery	10.560	806780706	26,704
Passed Through Montgomery County, Texas:			
Forest Service Schools and Roads Cluster:			
Schools and Roads - Grant to States (Mineral Funds)	10.665	N/A	2,381
Total Forest Service Schools and Roads Cluster			2,381
TOTAL U.S. DEPARTMENT OF AGRICULTURE			2,835,500
U.S. FEDERAL COMMUNICATIONS COMMISSION (FCC)			
Passed Through State Department of Education:			
COVID-19 - Emergency Connectivity Fund Program	32.009	141265	41,121
TOTAL U.S. FEDERAL COMMUNICATIONS COMMISSION (FCC)			41,121
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Medicaid Cluster:			
Passed Through Texas Health and Human Services Commission			
Medicaid Administrative Claiming (MAC)	93.778	HHS000537900091	59,758
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			59,758
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 6,799,707

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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.

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	\$ 6,799,707
Additional federal revenues reported in governmental funds:	
SHARS	135,637
E-Rate	47,446
ROTC	76,214
	<hr/>
Total federal revenues per Exhibit C-2	\$ 7,059,004
	<hr/> <hr/>

Splendora Independent School District
 Schedule of Required Responses to Selected
 School FIRST Indicators (Unaudited)
 For the Fiscal Year Ended June 30, 2024

Exhibit L-1

<u>Data Codes</u>		<u>Responses</u>
SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement 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.)	Yes
	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.	
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.	\$ -



October 16, 2024

To the Board of Trustees of
Splendora Independent School District
23419 FM 2090
Splendora, Texas 77372

We have audited the financial statements of Splendora Independent School District (the District) as of and for the fiscal year ended June 30, 2024, and have issued our report thereon dated October 16, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated March 20, 2024, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

With respect to any non-audit/non-attest services we perform as previously communicated to you in the engagement letter, the District acknowledges and understands that the District has the responsibility for (a) making all management decisions and performing all management functions; (b) assigning an individual with suitable skills, knowledge, and experience to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities. Such non-audit/non-attest services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Audit Standards*.

Significant Risks Identified

Our audit process uses a risk-based approach in which we identified potential areas of risk that could lead to a material misstatement of the financial statements. We tailored our audit procedures to specifically address the following areas of risk:

- Management override of internal controls – risk of unauthorized journal entries
- Improper revenue recognition – non-exchange transactions (Foundation School Fund)

Based on test work performed in these areas, no material misstatements were identified.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note I to the financial statements. As described in Note I, paragraph J. to the financial statements, during the fiscal year, the District adopted Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections*. Implementation of this standard did not affect the District's 2024 financial statements.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

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

The most sensitive accounting estimate affecting the financial statements is Foundation School Program state aid revenue.

Management's estimate is based on information provided by the Texas Education Agency. We evaluated the key factors and assumptions used to develop the estimate and determined that the estimate is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The attached schedule summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

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

Disagreements with Management

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

Representations Requested from Management

We have requested certain written representations from management, which are included in a separate letter dated October 16, 2024.

Management's Consultations with Other Accountants

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

Other Information Included in the Annual Financial Report

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the District's annual report, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have:

Read the other information which comprises the Required Responses to Selected School FIRST Indicators to consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

Other Significant Matters, Findings, or Issues

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

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

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

The Woodlands Texas
October 16, 2024



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

Board Meeting Date: 10/21/2024

Submitted Date: 10/16/2024

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: Itzil Welch

Department or Campus: Department of Multilingual Programs, Title III & LOTE

Topic: Annual report of progress of the Bilingual Education and ESL programs

Background Information:

- *CBAS & Score Card Priority 1.2i
- *Student Enrollment - # of emergent bilingual students
- *Home Languages represented by campus
- *State Waivers - Bilingual Program and ESL Program
- *Improvement Plan - partnerships, using data to drive instructional support, and resources
- *TELPAS Growth - # of students performed advanced high, advanced, intermediate, and as beginners on language proficiency

Attachments: Here is the [link](#) to the presentation

Superintendent's Resolutions: Reviewed

Teaching & Learning

Department of Multilingual Programs Title III & LOTE

SPLENDORA ISD

October 21, 2024



Cultivating Exceptional People *En dos idiomas*



PRIORITY 1: Focus On Student Success

1.2i Increased number of Dual Language students

Increased opportunities for language/cultural exposure

PICTURE OF SUCCESS

By 2026, all elementary campuses will have a Dual Language

Immersion Two-way program for grades PK-2nd grade



Enrollment

<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>
799	849	959	1178	1254	1343

Home Language

<u>TLE</u>	<u>PWE</u>	<u>GLE</u>	<u>PCE</u>	<u>SJH</u>	<u>SJH</u>
Bengali	ASL	English	English	Cebuano	ASL
Cebuano	Bosnian	Spanish	Spanish	Chinese	Efik
Chinese	English	Urdu	Portuguese	Chuukese	English
English	Eskimo	Vietnamese	Urdu	English	French
French	Japanese			Spanish	Japanese
German	Spanish			Urdu	Portuguese
Japanese	Vietnamese			Vietnamese	Spanish
Somali					Urdu
Spanish					Vietnamese
Ukrainian					
Vietnamese					

State Waivers

Bilingual Program

	Teachers Bilingual Certified	Teachers ESL Certified	Teachers Requiring Certification Waivers
TLE	10	0	4
PWE	3	2	5
GLE	10	2	2
PCE	7	3	3

ESL Program

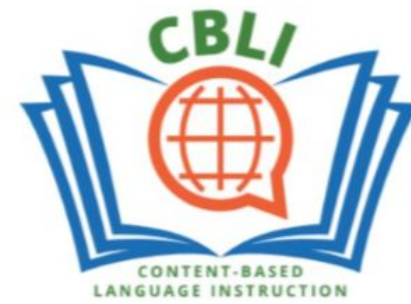
	Teachers ESL Certified	Teachers Requiring Certification Waivers
TLE	9	1
PWE	9	0
GLE	4	2
PCE	6	2
SJH	5	1
SHS	4	7

Improvement Plan

Partnerships



Using Data to Drive Instructional Support



Summaries of ELPS: Proficiency Level Descriptors

UNQ Florida Class Language Proficiency Ratings

	Listening	Speaking	Reading	Writing
Beginning				
Intermediate				
Advanced				
Advanced High				

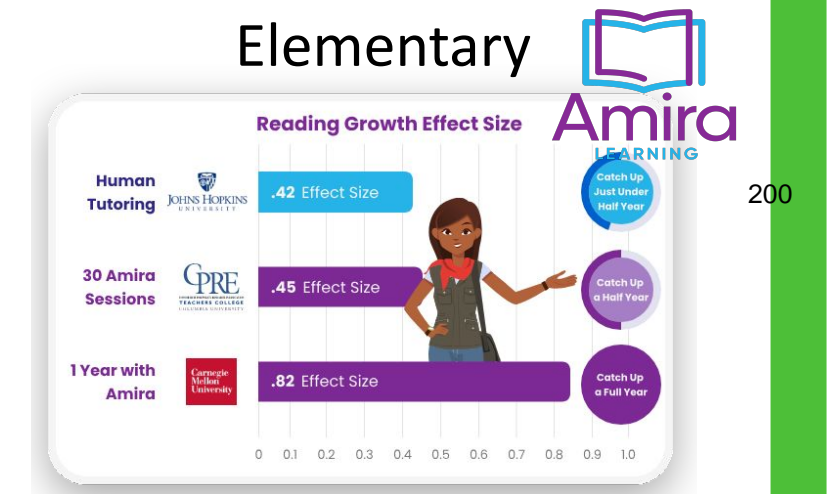
Communicating and Scaffolding Instruction

TELPAS
Texas English Language Proficiency Assessment System

What can my CBLI Coach do for me?

PLANNING & PREP	IN THE CLASSROOM	MEETING YOUR NEEDS
<p>Resources</p> <ul style="list-style-type: none"> Identify resources that meet the needs of your emergent bilingual students. <p>Co-Planning</p> <ul style="list-style-type: none"> Plan a lesson or series of lessons that integrate language acquisition. <p>Differentiation Support</p> <ul style="list-style-type: none"> Assist with designing language rich assignments, products, and activities. 	<p>Co-Teaching</p> <ul style="list-style-type: none"> Support you and your emergent bilingual students while you try out something new. <p>Modeling</p> <ul style="list-style-type: none"> Model a lesson in your classroom. <p>Feedback</p> <ul style="list-style-type: none"> Observe emergent bilingual participation and suggest lesson adjustments. 	<p>Support</p> <ul style="list-style-type: none"> In-person, via email, virtual Mentoring Coaching Cycles Before school, after school, during prep, PLC. You name the place and time! Professional Developments Any teacher with an emergent bilingual student

Resources



Elementary & Secondary



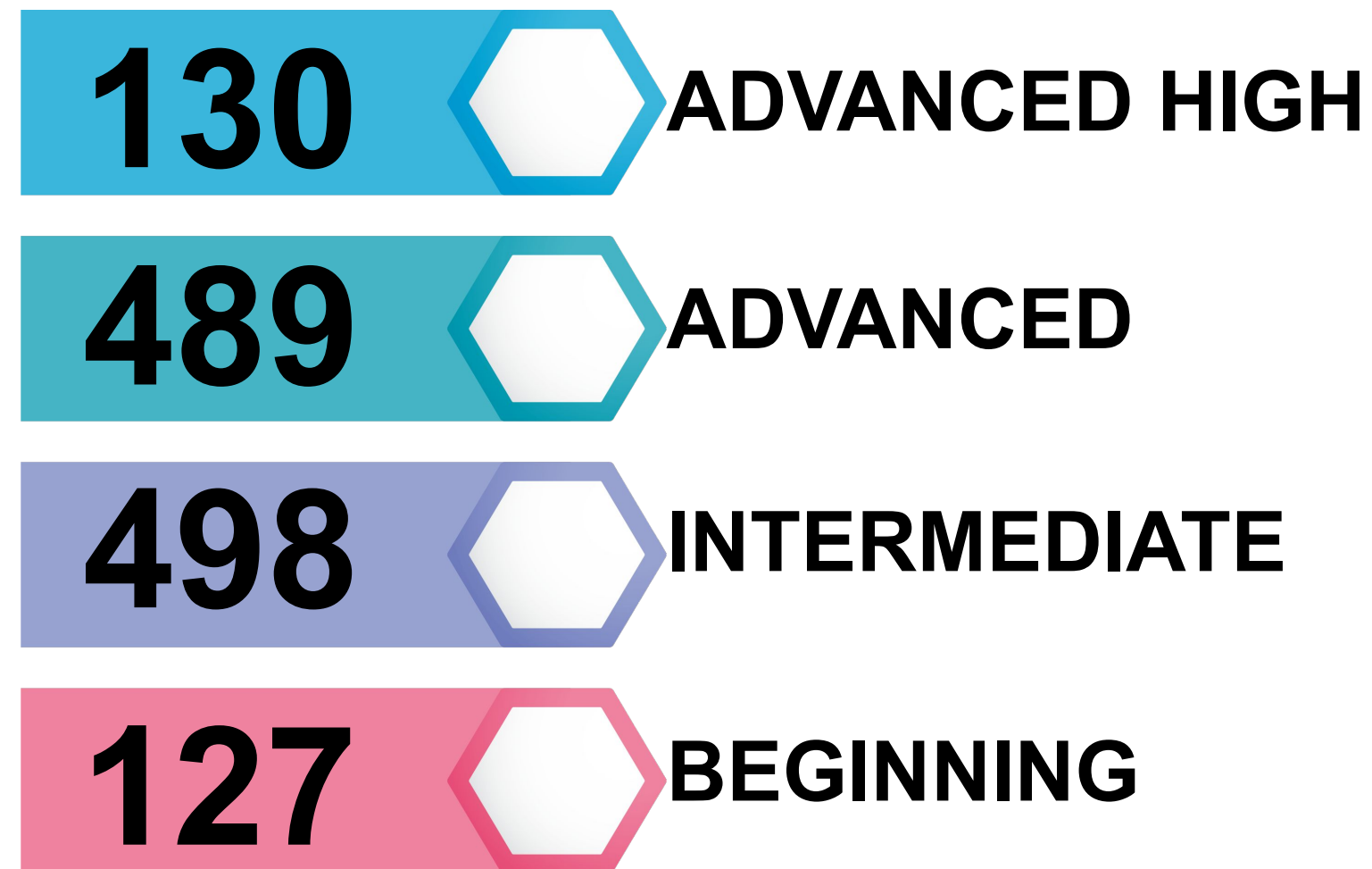
Newcomers:
ELLA in SJH & ESOL in SHS



District TELPAS Growth

Spring of 2024

of Students





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

Board Meeting Date: October 21, 2024

Submitted Date: October 14, 2024

Agenda Business Items:

- Consent Agenda Item
- New Action

Information Only Items:

- Presentation
- Recognition
- X Information

Name of Person Responsible: Reese Briggs

Department or Campus: Chief Operations Officer

Topic: Annual Property Value Study Appeals Report

Background Information: Linebarger contracts with SISD to handle the appeal of the Comptroller's Annual Property Values in order to make sure the numbers are accurate which normally results in extra state revenue.

Attachments: Property Value Study Appeals Report

Superintendent's Resolutions: Reviewed

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP
ATTORNEYS AT LAW
1517 WEST FRONT STREET
SUITE 202
TYLER, TEXAS 75702

512/447-6675 EXT. 3804

October 7, 2024

Dr. Jeff Burke
Superintendent
Splendora Independent School District
23419 FM 2090
Splendora, TX 77372

Dear Dr. Burke:

I have prepared our report to continue representing Splendora Independent School District for an appeal of the Comptroller's 2024 School District Property Value Study. I am pleased to report that our appeal of the 2023 School District Property Value Study resulted in the Comptroller assigning the district's local tax roll value.

As shown in our report, the district has received a value reduction of **\$139,812,233** from the Comptroller's 2023 Preliminary School District Property Value Study estimate. This reduction should provide approximately **\$2,147,000** in additional state aid for the 2023-2024 funding year. Our appeals for the 2014 to 2023 studies have resulted in total value reductions of **\$242,519,670** and approximately **\$4,164,000** in additional state aid.

I appreciate your continued support of our appeals services and hope that our past performance has equaled your expectations. I would also appreciate your assistance in scheduling our report to the board at your convenience. If you have questions or require additional information, please call me direct at 512-634-3804, toll free at 800-262-7229 ext. 3804, or email to robby.harbuck@lgbs.com.

Sincerely,



Robby Harbuck, RPA
Director, Property Value Study Appeals Division

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP
ATTORNEYS AT LAW
1517 WEST FRONT STREET
SUITE 202
TYLER, TEXAS 75702
512/447-6675 EXT. 3804

October 7, 2024

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

Dear Trustee:

Linebarger Goggan Blair & Sampson, LLP appreciates the opportunity to report changes made as a result of our 2014 to 2023 School District Property Value Study appeals. Due to our 2023 School District Property Value Study appeal, Splendora Independent School District has been assigned the district's local tax roll value. The reduction of **\$139,812,233** from the Comptroller's preliminary value estimate should provide approximately **\$2,147,000** in additional state aid for the 2023-2024 funding year. Our appeals for the 2014 to 2023 studies have resulted in total value reductions of **\$242,519,670** and approximately **\$4,164,000** in additional state aid.

We appreciate your review of our report and the opportunity to continue providing appeal services to the district for the 2024 School District Property Value Study. While the Comptroller has not released results of the 2024 study, they have been gathering data since January 2024. We will begin our preliminary review of the Comptroller's study and gather the evidence necessary to file an effective appeal to ensure the district qualifies for its full fair share of state aid based on its actual taxable wealth.

Sincerely,



Robby Harbuck, RPA
Director, Property Value Study Appeals Division

2024



Property Value Study Appeals Services



Splendora
Independent
School District



170-907
Report
2014 - 2023
Property Value Study Appeals

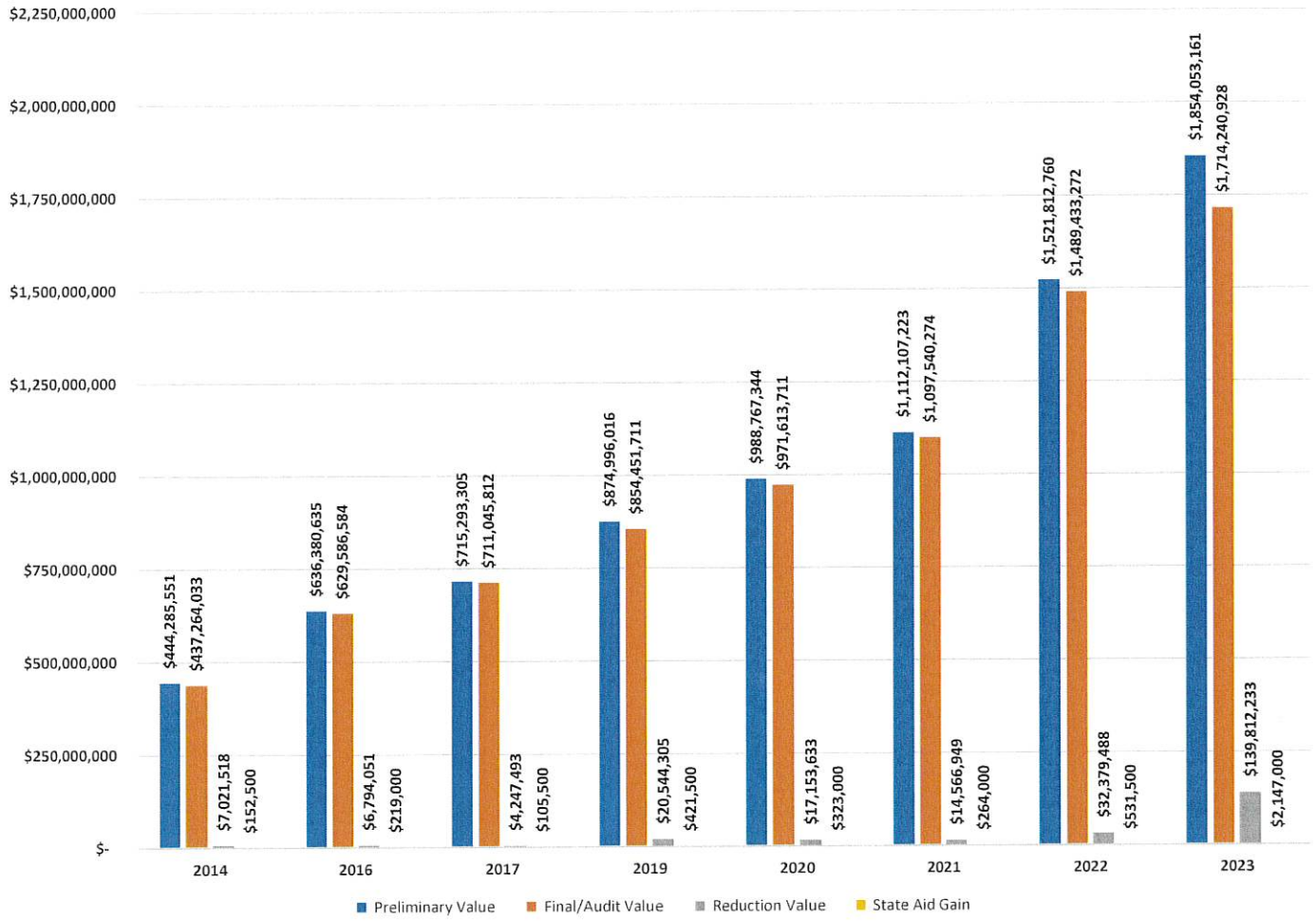
Section I



2015-2024 State Aid Information
170-907
Splendor Independent School District

<u>Item</u>	<u>Page</u>
2015 to 2023 Property Value Study Appeals	1
2023 PVS State Aid Analysis Worksheet	2
2023 PVS Preliminary Summary Worksheet	3
2023 PVS Final Summary Worksheet	6

Splendor Independent School District Property Value Study - State Aid Gain



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

Prior Year Tax Collections & PVS	
2022/2023 I&S Tax Collections	\$6,421,534
2022/2023 IFA Local Share Bonded Debt	\$2,167,158
2022/2023 I&S Existing Debt Tax Collections	\$4,254,376
2022 CPTD Adjusted Property Value	\$1,489,433,272
Current LFA and Tier II Rates	
2023/2024 Maximum Compressed Rate	\$0.619200
2023/2024 Rate - Tier II - Level 1	\$0.095000
2023/2024 Collections - Tier II - Level 1	\$1,762,219
2023/2024 Rate - Tier II - Level 2	\$0.068700
2023/2024 Collections - Tier II - Level 2	\$1,273,204

Student Attendance & Wealth Per WADA	
2023/2024 Weighted ADA	7,005,0950
2023/2024 ADA (Existing Debt Allotment)	4,727,8980
2023/2024 ADA (Instructional Facilities Allotment)	4,727,8980
Average Wealth per WADA Preliminary PVS	\$264,672
Average Wealth per WADA Final PVS	\$244,713

Tier I Local Fund Assignment - Preliminary PVS	
2023/2024 Local Fund Assignment (LFA)	\$11,480,297

Tier II Guaranteed Yield - Preliminary PVS	
2023/2024 Tier II State Funding (GYA) - Level 1	\$6,637,723
Actual Tier II Rate (DTR) - Level 1	\$0.095000
Tier II Local Revenue - Level 1	\$1,761,351
2023/2024 Tier II State Funding (GYA) - Level 2	\$1,097,866
Actual Tier II Rate (DTR) - Level 2	\$0.068700
Tier II Local Revenue - Level 2	\$1,273,735

Existing Debt Allotment Entitlement - Preliminary PVS	
2023/2024 Existing Debt Allotment (EDA)	\$105,975
2020-2022 Existing Debt Rate (EDTR)	\$0.28564
2023/2024 Existing Debt Rate (EDTR)	\$0.28560
Limited Existing Debt Rate (EDTR)	\$0.28560

Instructional Facilities Allotment Entitlement - Preliminary PVS	
2023/2024 Instructional Facilities Allotment (FYA)	
Limitation on Assistance	
Bond Tax Rate (BTR)	

2023 CPTD Property Value Study Information	
2023 CPTD PVS Preliminary Taxable Value (DPV)	\$1,854,053,161
2023 CPTD PVS Final Taxable Value (DPV)	\$1,714,240,928
2023 CPTD PVS Taxable Value Reduction	\$139,812,233

2023 Property Value Study - State Aid Gained Analysis Worksheet
**For Preliminary State Aid Estimation Purposes Only*

Current Year Tax Collections	
2023/2024 Adopted M&O Tax Rate	\$0.757000
2023/2024 M&O Estimated Taxes @ Adopted Rate	\$16,675,000
2023/2024 Local Revenue at Compressed Rate	\$13,639,577
2023/2024 Existing Debt Service For Eligible Bonds	\$5,401,151
2023/2024 Preliminary PVS Existing Debt Service Local Share	\$5,295,176
2023/2024 Final PVS Existing Debt Service Local Share	\$4,895,872
2023/2024 Instructional Facilities Eligible Debt Service	not leigible - \$2,244,742
2023/2024 Preliminary PVS Instructional Facilities Local Share	\$0
2023/2024 Final PVS Instructional Facilities Local Share	\$0
2023/2024 Total State Aid + Local Revenue	\$44,080,312

School Finance Funding Rates	
2023/2024 Tier II Rate (GL) - Level 1	\$126.21
2023/2024 Tier II Rate (GL) - Level 2	\$49.28
2023/2024 Existing Debt Guaranteed Level (EDGL)	\$40.00
2023/2024 Instructional Facilities Guaranteed Level (FYL)	\$35.00
2023/2024 Tier I State Aid	\$30,440,735

Tier I Local Fund Assignment - Final PVS	
2023/2024 Local Fund Assignment (LFA)	\$10,614,580

Tier II Guaranteed Yield - Final PVS	
2023/2024 Tier II State Funding (GYA) - Level 1	\$7,326,442
Actual Tier II Rate (DTR) - Level 1	\$0.102800
Tier II Local Revenue - Level 1	\$1,762,240
2023/2024 Tier II State Funding (GYA) - Level 2	\$1,291,237
Actual Tier II Rate (DTR) - Level 2	\$0.074300
Tier II Local Revenue - Level 2	\$1,273,681

Existing Debt Allotment Entitlement - Final PVS	
2023/2024 Existing Debt Allotment (EDA)	\$505,279
2020-2022 Existing Debt Rate (EDTR)	\$0.28564
2023/2024 Existing Debt Rate (EDTR)	\$0.28560
Limited Existing Debt Rate (EDTR)	\$0.28560

Instructional Facilities Allotment Entitlement - Final PVS	
2023/2024 Instructional Facilities Allotment (FYA)	
Limitation on Assistance	
Bond Tax Rate (BTR)	

2023/2024 State Aid Gained - Final PVS	
2023/2024 Tier I Local Fund Assignment Reduction	\$865,717
2023/2024 Tier II Guaranteed Yield State Aid Gained	\$882,091
2023/2024 Existing Debt Allotment Entitlement Gained	\$399,304
2023/2024 Instructional Facilities Allotment Entitlement Gained	\$0
2023/2024 Total State Aid Gained	\$2,147,112

COMPTROLLER OF PUBLIC ACCOUNTS - PROPERTY TAX ASSISTANCE DIVISION

2023 ISD SUMMARY WORKSHEET

170-Montgomery/Montgomery County

170-907-02 / Splendora ISD

Preliminary 2/5/2024

CATEGORY	LOCAL TAX ROLL VALUE	2023 WTD MEAN RATIO	2023 PTAD VALUE ESTIMATE	2023 VALUE ASSIGNED
A - SINGLE-FAMILY	1,557,069,997	0.9414	1,653,994,048	1,653,994,048
B - MULTIFAMILY	430,500	N/A	430,500	430,500
C1 - VACANT LOTS	160,002,660	0.7849	203,851,013	203,851,013
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	7,010,059	1.6035	4,371,595	4,371,595
D2 - FARM & RANCH IMP	206,920	N/A	206,920	206,920
E - NON-AG LAND AND IMPROVEMENTS	215,737,773	0.8738	246,896,055	246,896,055
F1 - COMMERCIAL REAL	139,327,345	0.9936	140,224,784	140,224,784
F2 - INDUSTRIAL REAL	20,459,920	N/A	20,459,920	20,459,920
G - ALL MINERALS	6,990	N/A	6,990	6,990
J - ALL UTILITIES	66,440,537	N/A	66,440,537	66,440,537
L1 - COMMERCIAL PERSONAL	68,807,108	N/A	68,807,108	68,807,108
L2 - INDUSTRIAL PERSONAL	23,457,230	N/A	23,457,230	23,457,230
M1 - MOBILE HOMES	35,263,287	N/A	35,263,287	35,263,287
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	101,803,590	N/A	101,803,590	101,803,590
S - SPECIAL INVENTORY	3,069,553	N/A	3,069,553	3,069,553
SUBTOTAL	2,399,093,469		2,569,283,130	2,569,283,130
LESS TOTAL DEDUCTIONS	684,852,541		715,229,969	715,229,969
TOTAL TAXABLE VALUE	1,714,240,928		1,854,053,161	1,854,053,161

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

SEE THE ISD DEDUCTION REPORT FOR A BREAKDOWN OF DEDUCTION VALUES

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

THE PVS FOUND YOUR LOCAL VALUE TO BE INVALID, AND STATE VALUE WAS CERTIFIED BECAUSE YOUR SCHOOL DISTRICT IS INELIGIBLE FOR GRACE

COMPTROLLER OF PUBLIC ACCOUNTS - PROPERTY TAX ASSISTANCE DIVISION

2023 ISD TAXABLE VALUES

170-Montgomery

Montgomery County

170-907-02 / Splendora ISD

Preliminary 2/5/2024

VALUE TAXABLE FOR M&O PURPOSES

T1	2,036,162,271	School district taxable value for M&O purposes before the loss to the increase in the state-mandated homestead exemption
T2	1,854,053,161	School district taxable value for M&O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction
T3	2,036,162,271	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	1,854,053,161	T2 minus 50% of the loss to the local optional percentage homestead exemption
T13	2,102,192,271	T-1 plus the cost of the second most recent increase for that pvs year in the mandatory homestead exemptions
T15	2,146,212,271	T-13 Plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions
T17	1,880,369,363	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss

VALUE TAXABLE FOR I&S PURPOSES

T7	2,036,162,271	School district taxable value for i&s purposes before the loss to the increase in the state-mandated homestead exemption
T8	1,854,053,161	School district taxable value for i&s purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction
T9	2,036,162,271	T7 minus 50% of the loss to the local optional percentage homestead exemption
T10	1,854,053,161	T8 minus 50% of the loss to the local optional percentage homestead exemption
T14	2,102,192,271	T13 plus the loss to the chapter 313 agreement
T16	2,146,212,271	T-1 plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions
T18	1,880,369,363	T17 plus the loss to the chapter 313 agreement

MISCELLANEOUS LOSS AMOUNTS

LOSS_INCR_HMSTD	182,109,110	Loss to the increase in the state-mandated homestead
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption
LOSS_PREV_INCR_HMSTD	66,030,000	Loss to the previous increase in the state-mandated homestead
LOSS_SCND_INCR_HMSTD	44,020,000	Loss to Second Previous Homestead Increase

COMPTROLLER OF PUBLIC ACCOUNTS - PROPERTY TAX ASSISTANCE DIVISION

2023 ISD DEDUCTION DETAIL

170-Montgomery Montgomery County

170-907-02/Splendoria ISD

DEDUCTIONS ALLOWED IN PVS	LOCAL VALUE	PTAD VALUE	ASSIGNED VALUE
Homestead - State-Mandated Homestead Exemption	358,189,110	358,189,110	358,189,110
Homestead - State-Mandated Over-65 or Disabled \$10,000	9,478,857	9,478,857	9,478,857
Homestead - 100% Disabled or Unemployable Veterans	19,694,356	19,694,356	19,694,356
Homestead - Disabled Veterans and Surviving Spouse	1,088,816	1,088,816	1,088,816
Homestead - Over-65 or Disabled Freeze Loss	76,157,730	93,159,050	93,159,050
Homestead - 10% Appraisal Cap Loss	214,885,124	228,261,232	228,261,232
Freeport	1,167,292	1,167,292	1,167,292
Pollution Control	891,800	891,800	891,800
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	3,155,420	3,155,420	3,155,420
Prorations	85,636	85,636	85,636
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0
Homestead - Surviving Spouse 100% Disabled	58,400	58,400	58,400
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LOD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Transit	0	0	0
TOTAL DEDUCTIONS ALLOWED IN PVS	684,852,541	715,229,969	715,229,969

COMPTROLLER OF PUBLIC ACCOUNTS - PROPERTY TAX ASSISTANCE DIVISION

2023 ISD SUMMARY WORKSHEET

170-Montgomery/Montgomery County

CATEGORY	170-907-02 / Splendora ISD		Final 8/8/2024	
	LOCAL TAX ROLL VALUE	2023 WTD MEAN RATIO	2023 PTAD VALUE ESTIMATE	2023 VALUE ASSIGNED
A - SINGLE-FAMILY	1,557,069,997	0.9668	1,610,539,922	1,557,069,997
B - MULTIFAMILY	430,500	N/A	430,500	430,500
C1 - VACANT LOTS	160,002,660	0.7903	202,458,130	160,002,660
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPEN-SPACE LAND	7,010,059	1.6035	4,371,595	7,010,059
D2 - FARM & RANCH IMP	206,920	N/A	206,920	206,920
E - NON-AG LAND AND IMPROVEMENTS	215,737,773	0.9166	235,367,415	215,737,773
F1 - COMMERCIAL REAL	139,327,345	1.0584	131,639,593	139,327,345
F2 - INDUSTRIAL REAL	20,459,920	N/A	20,459,920	20,459,920
G - ALL MINERALS	6,990	N/A	6,990	6,990
J - ALL UTILITIES	66,440,537	N/A	66,440,537	66,440,537
L1 - COMMERCIAL PERSONAL	68,807,108	N/A	68,807,108	68,807,108
L2 - INDUSTRIAL PERSONAL	23,457,230	N/A	23,457,230	23,457,230
M1 - MOBILE HOMES	35,263,287	N/A	35,263,287	35,263,287
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	101,803,590	N/A	101,803,590	101,803,590
S - SPECIAL INVENTORY	3,069,553	N/A	3,069,553	3,069,553
SUBTOTAL	2,399,093,469		2,504,322,290	2,399,093,469
LESS TOTAL DEDUCTIONS	684,852,541		701,610,779	684,852,541
TOTAL TAXABLE VALUE	1,714,240,928		1,802,711,511	1,714,240,928

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

SEE THE ISD DEDUCTION REPORT FOR A BREAKDOWN OF DEDUCTION VALUES

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

THE PVS FOUND YOUR LOCAL VALUE TO BE VALID AS A RESULT OF THE SDPVS, AND LOCAL VALUE WAS CERTIFIED

COMPTROLLER OF PUBLIC ACCOUNTS - PROPERTY TAX ASSISTANCE DIVISION

2023 ISD TAXABLE VALUES

170-Montgomery Montgomery County

170-907-02 / Splendora ISD Final 8/8/2024

VALUE TAXABLE FOR M&O PURPOSES

T1	1,896,350,038	School district taxable value for M&O purposes before the loss to the increase in the state-mandated homestead exemption
T2	1,714,240,928	School district taxable value for M&O purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction
T3	1,896,350,038	T1 minus 50% of the loss to the local optional percentage homestead exemption
T4	1,714,240,928	T2 minus 50% of the loss to the local optional percentage homestead exemption
T13	1,962,380,038	T-1 plus the cost of the second most recent increase for that pvs year in the mandatory homestead exemptions
T15	2,006,400,038	T-13 Plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions
T17	1,740,557,130	School district taxable value for M & O purposes after the loss to the increase in the state-mandated homestead exemption and based on the compressed freeze loss

VALUE TAXABLE FOR I&S PURPOSES

T7	1,896,350,038	School district taxable value for i&s purposes before the loss to the increase in the state-mandated homestead exemption
T8	1,714,240,928	School district taxable value for i&s purposes after the loss to the increase in the state-mandated homestead exemption and the tax ceiling reduction
T9	1,896,350,038	T7 minus 50% of the loss to the local optional percentage homestead exemption
T10	1,714,240,928	T8 minus 50% of the loss to the local optional percentage homestead exemption
T14	1,962,380,038	T13 plus the loss to the chapter 313 agreement
T16	2,006,400,038	T-1 plus the cost of the second most recent increase for that PVS year in the mandatory homestead exemptions
T18	1,740,557,130	T17 plus the loss to the chapter 313 agreement

MISCELLANEOUS LOSS AMOUNTS

LOSS_INCR_HMSTD	182,109,110	Loss to the increase in the state-mandated homestead
LOSS_LOCL_HMSTD	0	50% of the loss to the local optional percentage homestead exemption
LOSS_PREV_INCR_HMSTD	66,030,000	Loss to the previous increase in the state-mandated homestead
LOSS_SCND_INCR_HMSTD	44,020,000	Loss to Second Previous Homestead Increase

COMPTROLLER OF PUBLIC ACCOUNTS - PROPERTY TAX ASSISTANCE DIVISION

2023 ISD DEDUCTION DETAIL

170-Montgomery Montgomery County

170-907-02/Splendoria ISD

DEDUCTIONS ALLOWED IN PVS	LOCAL VALUE	PTAD VALUE	ASSIGNED VALUE
Homestead - State-Mandated Homestead Exemption	358,189,110	358,189,110	358,189,110
Homestead - State-Mandated Over-65 or Disabled \$10,000	9,478,857	9,478,857	9,478,857
Homestead - 100% Disabled or Unemployable Veterans	19,694,356	19,694,356	19,694,356
Homestead - Disabled Veterans and Surviving Spouse	1,088,816	1,088,816	1,088,816
Homestead - Over-65 or Disabled Freeze Loss	76,157,730	85,536,793	76,157,730
Homestead - 10% Appraisal Cap Loss	214,885,124	222,264,299	214,885,124
Freeport	1,167,292	1,167,292	1,167,292
Pollution Control	891,800	891,800	891,800
Difference Between Taxable and Limited Value for Chapter 313 Value Limitation Agreement	0	0	0
Tax Increment Financing	0	0	0
Low Income Housing, Counties Under 1.8 Million Pop	0	0	0
Solar and Wind-Powered	0	0	0
Deferred Taxes	3,155,420	3,155,420	3,155,420
Prorations	85,636	85,636	85,636
Home Donated by Charity to Disabled Veterans	0	0	0
Disaster Reappraisal Market Value Adjustment	0	0	0
Homestead - Surviving Spouse 100% Disabled	58,400	58,400	58,400
Homestead - Surviving Spouse Service Member KIA	0	0	0
Homestead - Surviving Spouse First Responder LOD	0	0	0
Loss to Special Valuation	0	0	0
Bullion Depository	0	0	0
Personal Property In Transit	0	0	0
TOTAL DEDUCTIONS ALLOWED IN PVS	684,852,541	701,610,779	684,852,541

Section II



Property Value Study Appeals Services General Information

<u>Item</u>	<u>Page</u>
Property Value Study Appeal Services	1
Qualifications	7



» Linebarger's School District Property Value Study (SDPVS) Appeal Services

An Overview of the 2024 SDPVS

At this time, we have not seen significant changes from the 88th legislative session in 2023 that would affect the property value study. The 88th legislative session completed four special sessions. Changes that were voted on and passed in November, 2023 were the Homestead increase from \$40,000 to \$100,000, the tax rate reduction for all homeowners and business properties by 10.7 cents, as well as a new 20 percent circuit breaker program on appraised values for non-homesteaded properties valued at \$5 million or less passed in the November Constitutional Amendment Election.

In May 2022, voters approved two property tax relief measures. Proposition 1, a measure to cut school district property taxes for homeowners over 65 and older or disabled and Proposition 2, which raised the state's homestead exemption from \$25,000 to \$40,000.

In 2019, the 86th legislative session included both property tax reform and school finance reform. These changes provided more Basic Allotment per student, money for classrooms, teacher compensation increases, reduces recapture, and cuts local property taxes. Also in 2019, a significant change that affects the 2022 Comptroller's School District Property Value Study (SDPVS) from HB3 involved moving to current-year values (2024) for the calculation of state aid (2024-2025). School districts will need to estimate the taxable T2 property value that will come from the 2023 school district property value study, prior to the adoption of their budgets. In the past, the Comptroller would use a prior year's SDPVS to set values for current year funding. This switch to current-year values means that the values will not officially be available until after the Comptroller certifies the 2023 SDPVS values to TEA around August 15, 2024.

Service Highlights

- Over 105 Years of combined SDPVS Appeals Experience
- Comprehensive Administrative Appeals
- Litigation Services when required
- Eligibility Assignment Appeals
- School District Property Value Study Audits
- Over \$303.8 million in additional state aid/gain in past 5 1/2 years
- Over \$31.7 billion in valuation reduced in same timeframe

Property Value Appeal Services

Another challenge facing school districts stems from legislative changes made years ago that changed the Comptroller's annual review schedule. The biggest changes were biennial SDPVS reviews for most school districts and biennial compliance review for appraisal districts. Last year the Comptroller reviewed approximately one-half of the appraisal districts to determine their compliance with generally accepted standards, procedures, and methodology. School districts located in these appraisal districts were not reviewed in the 2023 School District Property Value Study and were assigned local value. However, these school districts are being reviewed in the Comptroller's 2024 School District Property Value Study (this year's study) and the study will determine whether to assign state value, local value, or substitute local value for state value under hold harmless provisions. Every school district that is assigned state value could be subject to losses in school funding.

The other half of Texas school districts, those selected for the 2023 School District Property Value Study review and assigned valid local values, are excluded from the 2024 School District Property Value Study while their appraisal districts undergo the compliance review. These excluded school districts will be assigned local value in the 2024 School District Property Value Study. However, if any of these school districts had invalid 2023 SDPVS findings, they will be subject to an annual review and will be included in the 2024 School District Property Value Study. Under this annual review, the Comptroller's staff will determine whether to assign state value, local value, or substitute local value for state value under hold harmless provisions. Any time the Comptroller assigns state value to a school district, it stands to lose school funding.

The Importance of a SDPVS for 2024

Changes from the 88th legislative regular session have not reduced the importance of the Comptroller's SDPVS. Based on historical school funding distribution and equalization methods, the Comptrollers estimate of total taxable value for every school district should continue to be a significant component in the state funding formula. The 2024 SDPVS estimate will determine the total taxable value used for all 2024-2025 school district funding. Ultimately, the 2024 SDPVS value estimate will become one of the most crucial components in determining the cost to every school district and the State for all shared 2024-2025 funding.

Property Value Appeal Services

»» 2024 SDPVS Possible Outcomes

If a school district is part of the 2024 SDPVS, the Comptroller's finding is based on Section 403.3011 of the Government Code. The four possible actions under this section include:

- Local value is valid and local value is assigned. Local value is invalid but greater than state value and local value is assigned.
- Local value is invalid, but the school district is eligible to substitute local value for state value for the first year of the two-year hold harmless period. An eligible school district's local value must have been valid in the two previous PVS reports, and its 2024 local value cannot be less than 90% of the lower limit of the Comptroller's margin of error. Eligible school districts qualifying for the second year of the hold harmless period will also have local value substituted for state value.
- Local value is invalid and state value is assigned.
- A provision effective January 1, 2010, requires appraisal districts to comply with the scoring requirement in their most recent Comptroller review.

Challenging Invalid Local Values

The critical issue is losing local value (declared invalid) and being assigned state value. In this case, a school district could lose state aid or be subject to increased recapture. Any school district assigned state value in the Comptroller's 2024 SDPVS will have to appeal to prevent unnecessary losses in state funding.

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

Once the 2024 SDPVS is released on January 31, 2025, school districts have only 40 days to prepare and submit their appeals. The appeal must comply with the Comptroller's protest rules for evidence submission and State Office of Administrative Hearings review. The Comptroller continues to revise the protest rules, thereby increasing evidence requirements. These rules make compliance difficult and allow the Comptroller to reject protests deemed not in compliance. In addition to complying with the Comptroller's changing protest rules, each school district protest must include evidence sufficient for review by the State Office of Administrative Hearings. Ultimately, if all of these steps fail, school districts may challenge the ruling in district court.

Property Value Appeal Services

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

Comprehensive Administrative Appeals

When values determined by the Comptroller are inaccurate or inequitable, Linebarger Goggan Blair & Sampson, LLP (Linebarger) is prepared to appeal on behalf of any school district to ensure accurate state funding and prevent unnecessary demands on its taxpayers. As in previous years, successful appeals require solutions to technical, procedural, and legal issues identified in the SDPVS. We are committed to providing quality appeals services capable of producing the results that every school district deserves. To ensure that we provide results, Linebarger maintains a full-time appeals staff with direct experience in appraising and evaluating categories included in the Comptroller's SDPVS. In addition, our staff has direct experience in all facets of ratio study methodology and Comptroller procedures.

When necessary, we are prepared to seek additional relief through district court or as an advocate for issues with the Comptroller and Texas Education Agency (TEA). Our experience includes successful litigation on numerous value issues in previous SDPVSs including correcting the Comptroller's estimate of value lost and the \$40,000 homestead exemption for our clients.

In addition to your school district, our SDPVS appeals division represents approximately 201 school districts of various sizes throughout the state. In each case, we provide complete administrative appeals services beginning with a review of unedited preliminary data before the release of the SDPVS and continues to representation in post-appeal remedies including audits and litigation. You can be confident that Linebarger will monitor all aspects of the PVS and will be prepared to effectively appeal any issues adversely affecting your state funding.

We believe that our commitment to quality appeals services is demonstrated by our performance and continuing relationships with

Property Value Appeal Services

our clients. The vast majority of school districts have continually retained our firm for PVS appeals services for many years. Our best performance indicator is our clients' satisfaction with the services we provided. They demonstrate that satisfaction through their repeated renewal of our service contracts.

Our successful appeals and audits have provided clients with over \$31.7 billion in reductions to the Comptroller's estimate of total taxable value as well as \$303.8 million in additional state aid. These unparalleled results are indicative of our appeals division's commitment and technical expertise.

Administrative Appeals Services

Specific administrative appeals services included in our proposal are:

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

Property Value Appeal Services

12. Gather, prepare, and submit audits of PVS findings under Section 403.302 of the Texas Government Code.
13. Provide assistance and advice on all issues related to the Comptroller's 2024 PVS and its impact on 2024-2025 school finance.

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

Self-Report Appeals

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

Eligibility Assignment Appeals

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

PVS Audits

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

Property Value Appeal Services

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

Linebarger's Qualified Personnel

»» Property Value Study Expertise

Our firm offers a full-time appeals staff with direct experience in appraising and evaluating categories included in the School District Property Value Study. In addition, our staff has direct experience in all facets of ratio study methodology and compliant Comptroller procedures. Over the past five and a half years, our PVS team has achieved an estimated \$31.7 Billion in value reduction with an estimated \$303.8 Million in additional state aid gain/funding.

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

»» Experienced Personnel

[Robby Harbuck](#)

Director, Property Value Studies Division

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



Property Value Appeal Services

Mr. Harbuck left the Property Tax Assistance Division to join the firm in 2013 as Director for our Property Value Study Appeals Division. He represents 201 school districts in all matters related to the Comptroller's Property Value Study.

He also directs our PVS Division staff to ensure our ability to provide the highest quality appeals services available statewide. Robby currently holds the designations of Registered Professional Appraiser from the Board of Tax Professional Examiners and the Certified Tax Administrator, (inactive) from the Texas Association of Assessing Officers. He currently holds several certificates and is a CAE candidate through the International Association of Assessing Officers.

[Anna M. Jones](#)

Assistant Director, Property Value Studies Division

Ms. Jones currently lives in Center, Texas and has lived in Shelby County for most of her life. She graduated from Panola College with an Associate of Science degree. While attending college, she worked at Shelby County Appraisal District, (SCAD), as data entry clerk and Deputy Chief Assistant.

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

Anna took the opportunity to join the firm in 2015 as an Assistant Director for the Property Value Study Appeals Division. She assists in representing approximately 201 school districts in all matters related to the Comptroller's Property Value Study. Ms. Jones brings 36 years' experience in property tax.



Property Value Appeal Services

[Bill Messick](#)

Coordinator, Property Value Study Appeals Division

Mr. Messick has spent his entire career in the property appraisal arena, with experience at all levels of the industry, from field appraiser to supervisor. Mr. Messick spent more than a decade as the manager of Property Tax Assistance Division of the Texas Comptroller's office, where he oversaw the completion of the annual Property Value Study which determines the taxable value of all property in each school district in Texas.

As the coordinator of Linebarger's Property Value Study Appeals Division, Mr. Messick will assist with property value study appeals, market research appraisal methods and procedures, along with reporting appeals data.

Mr. Messick graduated from Oklahoma State University in Stillwater, Oklahoma. He lives in Flower Mound, enjoys fishing, and is an avid Dallas Cowboy fan.



[Valarie Kirkwood](#)

Assistant Director, Property Value Study Appeals Division

Valarie Kirkwood, originally from Logansport, Louisiana, has spent decades in East Texas.

Ms. Kirkwood began her career working for Texas State Bank as a computer manager, in the early days of electronic data processing. She has filled roles from benefits coordinator for a large hospital to billing supervisor managing accounts for multiple large insurance clients. Her attention to detail and customer service focus has made her a valuable team member in each role.

As the assistant director of Linebarger's Property Value Study Appeals Division, Ms. Kirkwood will assist with property value study appeals, filing self-report appeals, filing audits and preparing proposals.

Ms. Kirkwood attended Panola College in Carthage, Texas and has an Associate of Science. She lives in Tenaha and enjoys playing piano and is an active member of her local church.



Property Value Appeal Services

Jim L. Lambeth

Capital Partner, Management Committee Member, and Managing Attorney for the Tyler Office

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

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

Mr. Lambeth graduated from Texas Tech University School of Law in 1995 with his Juris Doctorate, receiving the prestigious American Jurisprudence Award in Constitutional Studies. During law school, he worked as a Student Researcher, Lecturer, and was a member of the Board of Barristers.

Jim is active in his community as a member of the Smith County Peace Officers Association and was an Advisory Board member of the Tyler Junior College Law Enforcement Academy during its inception. He has served in leadership roles on numerous boards and committees, such as the Tyler Economic Development Council, and has been the Chairman of the Tyler Area Chamber of Commerce. He has volunteered with the Tyler Literacy Council, the CASA program of Smith, Van Zandt, and Wood Counties, and is the Lay Leader and former Trustee of Lanes Chapel United Methodist Church. Jim resides in Tyler and is married with three children.

Jose Padilla

Capital Partner

Mr. Padilla has a strong background in tax and appellate law and is responsible for prosecuting suits filed on behalf of the El Paso Consolidated Tax Office, Hudspeth County and Culberson County. He also serves on the firm's Litigation and Legal Standards Sub-



Property Value Appeal Services

committee and will ensure that all collection activities are compliant with all federal, state and local laws and regulations.

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

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

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

Property Value Appeal Services

»» Statewide Resources

Linebarger has been representing school districts, cities, and other political entities in all ad valorem taxation matters including collections since 1976. For over 48 years, our firm has established a reputation for unmatched experience and quality work that generates tangible results. We are committed to providing services that are unsurpassed in both quality and scope to meet the changing needs of our clients.

Although our Appeals Division is located in our Austin office, we also maintain fully-staffed offices in San Antonio, Houston, Dallas, Corpus Christi, El Paso, Fort Worth, Mesquite, Orange, Odessa, San Angelo, Tyler, Edinburg, Corsicana, Waco, Lufkin, Conroe, Beaumont, Longview, Richmond, Texas City, Victoria, Waxahachie, and Brownsville to ensure our 1,906 *ad valorem* tax clients receive prompt and personal service.

Of these clients, 448 are school districts ranging from smaller districts up to districts as large as Houston, Dallas, and El Paso ISDs. Each of these offices and our more than 950 Texas staff members are prepared to provide assistance to our appeals division.

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

Our Property Value Study Appeal Clients

Our Property Value Study Appeals Division represents 201 school districts for their 2023 Property Value Study Appeals. The vast majority of our school district clients have continually retained our firm for Property Value Study appeals services for many years.



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

Board Meeting Date: October 21, 2024

Submitted Date: Oct 1, 2024

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: Allen Wells, 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

SPLENDORA INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES
SPECIAL MEETING/WORKSHOP MINUTES
September 9, 2024
6:00 PM

The Trustees of the Splendora Independent School District met at Splendora ISD Administration building, located at 23419 FM 2090, Splendora TX 77372, on Monday, September 9, 2024, for a special meeting. It was the intent of the District to have, and the meeting did have, a quorum of the Board of Trustees physically present. The meeting was recorded as required by law.

1. Meeting began at **6:03 PM**. **ROLL CALL:** (1) Jennifer Stewart - Member, (2) Dan Muirhead – Vice President, (3) Barry Welch – Assistant Secretary, (4) Jason Sessum - Member, (5) Allen Wells - President, (6) Brandon Fry - Member, (7) Kimberly Klepcyk - Secretary, and Dr. Jeff Burke – Superintendent

Presiding: Allen Recording: Kim Absent: All present

Jason Sessum had to leave at 8:32 PM

2. INVOCATION by _Dan Muirhead

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

4. GOOD THINGS

5. **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 Miranda McCulloch, Superintendent Secretary at 281-689-4441.

No Audience addressed the Board

6. PUBLIC HEARING TO DISCUSS TAX RATE

Chief Operations Officer Reese Briggs discussed the tax rate for 2024. The public was given a 3-minute time restriction for their questions.

No Audience

7. ACTION ITEMS

- A. Consider, Adopt, and Set by Order/Resolution the 2024 Ad Valorem Tax Rate for Interest and Sinking, \$.5000/\$100

I make a motion to Adopt, and Set by Order/Resolution the 2024 Ad Valorem Tax Rate for Interest and Sinking, \$.5000/\$100

A motion was made by **_Dan_** seconded by **Brandon** to adopt and set by Order/Resolution the 2024 Ad Valorem Tax Rate for Interest and Sinking, \$.5000/\$100. Voting For: **_7_** Against: **_0_** Motion **Passes**

- B. Consider, Adopt, and Set by Order/Resolution the 2024 Ad Valorem Tax Rate for Maintenance and Operations, \$.7552/\$100

I make a motion to Adopt, and Set by Order/Resolution the 2024 Ad Valorem Tax Rate for Maintenance and Operations, \$.7552/\$100

A motion was made by **_Allen_** seconded by **_Barry_** to adopt and set by Order/Resolution the 2024 Ad Valorem Tax Rate for Maintenance and Operations, \$.7552/\$100. Voting For: **_7_** Against: **_0_** Motion **Passes**

- C. Consider, Adopt, and Set by Order/Resolution the 2024 Ad Valorem Tax Rate, \$1.2552

I make a motion to Adopt, and Set by Order/Resolution the 2024 Ad Valorem Tax Rate, \$1.2552

A motion was made by **_Kim_** seconded by **_Jason_** to adopt and set by Order/Resolution the 2024 Ad Valorem Tax Rate, \$1.2552. Voting For: **_7_** Against: **_0_** Motion **Passes**

7. WORKSHOP

- A. CCMR Update
- B. Budget Assumption Workshop

8. 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) Safety-Section 551.076, Personnel - Section 551.074, Real Estate - Section 551.072, and Consultation with Attorney-Section 551.071, 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 ___ pm."

BREAK AT _6:53_ PM

CLOSED SESSION BEGAN AT 6:55_ PM

RECONVENED FROM CLOSED SESSION AT _8:23_ PM

- A. Safety - Section 551.076
- B. Personnel - Section 551.074
- C. Real Estate - Section 551.074
- D. Consultation with Attorney - Section 551.071

9. POSSIBLE ACTION ARISING FROM CLOSED SESSION

10. ADJOURN
ADJOURNMENT AT **_9:14_ pm.**

President

Secretary

SPLENDORA INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES
REGULAR MEETING MINUTES
September 23, 2024
6:00 PM

The Trustees of the Splendor Independent School District met in the Boardroom at Splendor Independent School District Administration building, located at 23419 FM 2090, Splendor TX 77372, on Monday, September 23, 2024, 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. The meeting was recorded as required by law.

1. Meeting began at **6:00 PM. ROLL CALL:** (1) Jennifer Stewart - Member, (2) Dan Muirhead – Vice President, (3) Barry Welch – Assistant Secretary, (4) Jason Sessum - Member, (5) Allen Wells - President, (6) Brandon Fry - Member, (7) Kimberly Klepcyk - Secretary, and Dr. Jeff Burke – Superintendent

Presiding: Allen Wells Recording: Kim Klepcyk Absent: None
Dan Muirhead arrived at 6:18 pm

2. 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, Real Estate - Section 551.072, Consultation with Attorney - Section 551.071, and 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 ___pm.”

BREAK AT 6:01 PM

CLOSED SESSION BEGAN AT 6:02_ PM

RECONVENED FROM CLOSED SESSION AT 7:00 PM

- A. Safety - Section 551.076
- B. Personnel - Section 551.074
 - a. Resignation(s)/Retirement(s)/New Hires(s)
- C. Real Estate - Section 551.072
- D. Consultations with Attorney - Section 551.071

3. INVOCATION by Jason Sessum

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

5. GOOD THINGS

6. BOARD LEADERSHIP GUIDELINES & CODE OF ETHICS
7. STRATEGIC DIRECTION REVIEW
8. SAFETY UPDATE
 - A. District Vulnerability Assessment Presentation - Director, Student Services, Dianna Archer, updated the Board
 - B. General Safety Report- Update from Director, Student Services, Dianna Archer
9. 2022 BOND UPDATES
 - A. Program Manager Update - Turner Townsend Heery provided a bond update.
10. SUPERINTENDENT'S REPORT
 - A. Enrollment
 - B. Month at a Glance
 - C. Balanced Scorecard Board Presentation
11. CAMPUS SPOTLIGHT: SPLENDORA JUNIOR HIGH - Principal, Molly Buford, APs, Mr. Davis and Mr. Andrews, and 8th grade students joined. The students reported on activities in which they participated and discussed blended learning. Each student noted their favorite studio and were able to express strengths and talents in a variety of ways.
12. DISTRICT RECOGNITION: Athletic Director, Deana Eubanks recognized volleyball coach, Ashley Prince, who administered CPR on a spectator during a game.
13. 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 Miranda McCulloch, Superintendent Secretary at 281-689-4441.

No one asked to address the Board.

14. CONSENT AGENDA ITEMS
 - A. Minutes
 - B. Financials, Tax Report, Investment Report, and Accounts Payable
 - C. Consider Approval of Adjunct Faculty Agreements and Resolutions for Extracurricular State of 4H Organizations in Liberty County
 - D. Consider Approval of Budget Amendment #2
 - E. Consider Class Waivers for 2024-2025 School Year

- F. Consider Approval of Staff Development Waiver for 2024-2025 School Year
- G. Consider the Athletic Donation of \$2,846 by the Athletic Booster Club for Boys' Basketballs and Girls' Basketball Warm-up Jackets

A motion was made by Jennifer Stewart, seconded by Jason Sessum to approve the August 19, 2024 regular meeting minutes, the Financials, Tax Report, Investment Report, and Accounts Payable in the General Operating Account in the total amount of \$1,986,856.80, the Adjunct Faculty Agreements and Resolutions for Extracurricular State of 4H Organizations in Liberty County, Budget Amendment #2, the Class Waivers for 2024-2025 School Year, the Staff Development Waiver for 2024-2025 School Year, and the donation of \$2,846 by the Athletic Booster Club.

Voting for: 7, Against 0 Motion Passes

15. ACTION ITEMS

- A. Discussion and Possible Action on Canceling Election Order

A motion was made by Kim Klepcyk, seconded by Brandon Fry to approve the cancellation of the Splendora Independent School District School Board election on November 5th in accordance with Section 2.053(a) of the Texas Election Code.

Voting For: 7 Against: 0 Motion Passes

- B. Discussion and Possible Action to Approve a Contractor for the Greenleaf Elementary School Replacement Campus Project.

A motion was made by Allen Wells, seconded by Dan Muirhead to approve the Superintendent or his designee to negotiate, finalize and execute an Agreement with the best value firm.

Voting For: 7 Against 0 Motion Passes

- C. Discussion and Possible Action to Grant the City of Patton Village a Utility Easement on the New Peach Creek Elementary school site.

A motion was made by Dan Muirhead ,and seconded by Kim Klepcyk to approve the easement agreement on the Peach Creek Elementary school site and authorize the Superintendent to execute the easements.

Recusal - Jason Sessum

Voting For: 6 Against: 0 Motion Passes

- D. Discussion and Possible Action to Authorize the Superintendent to Execute Change Order #1 Option 2 not to exceed \$1,476,693.00 for the Peach Creek Elementary Replacement School Project.

A motion was made by Kim Klepcyk and seconded by Jason Sessum to approve the Change Order #1 Option 2 not to exceed \$1,476,693.00 for the Peach Creek Elementary Replacement school site and authorize the Superintendent to execute the change order.

~~16. CLOSED SESSION ITEMS~~

~~"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, Real Estate Section 551.072, Consultation with Attorney Section 551.071, and 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 ___ pm."~~

~~**BREAK AT ___ PM**~~

~~**CLOSED SESSION BEGAN AT ___ PM**~~

~~**RECONVENED FROM CLOSED SESSION AT ___ PM**~~

~~E. Safety - Section 551.076~~

~~F. Personnel - Section 551.074~~

~~a. Resignation(s)/Retirement(s)/New Hires(s)~~

~~G. Real Estate - Section 551.072~~

~~H. Consultations with Attorney - Section 551.071~~

The Board did not go into another closed session.

17. POSSIBLE AGENDA ITEMS FOR NEXT MEETING:

- A. Balanced Scorecard Update- Strategic Priority 1 (Focus on Student Success)
- B. TASB Annual Convention Recap
- C. Campus Spotlight: Timber Lakes Elementary
- D. Report Board CE Hours

18. ADJOURN
ADJOURNMENT AT **7:51 pm.**

President

Secretary

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
006906	09-17-2024	GALVESTON BALL	005839	XC BOYS 09/06	169-36-6499.18-001-591000	EVENT CANCELLED	-100.00	N
			005839	XC GIRLS 09/06	169-36-6499.19-001-591000	EVENT CANCELLED	-100.00	N
Totals for Check 006906							-200.00	
007047	09-05-2024	ACME ARCHITECTURAL	250218	4099659	199-51-6319.00-999-599000	DOOR REPAIR SUPPLIES	180.28	N
			250218	4100080	199-51-6319.00-999-599000	DOOR REPAIR SUPPLIES	312.77	N
Totals for Check 007047							493.05	
007048	09-05-2024	AMAZON CAPITAL	250031	07/16-08/01	199-00-1312.00-000-500000	DISTRICT STOCK 2024-25	2,840.77	N
			250350	08/06-08/20	199-00-1312.00-000-500000	DISTRICT STOCK 2024-25	1,061.77	N
			250350	08/07-08/16	199-00-1312.00-000-500000	DISTRICT STOCK 2024-25	16,328.63	N
			250499	08/15-08/22	199-00-1312.00-000-500000	DISTRICT STOCK 2024-25	5,865.97	N
			250499	08/20-08/27	199-00-1312.00-000-500000	DISTRICT STOCK 2024-25	5,775.83	N
Totals for Check 007048							31,872.97	
007049	09-05-2024	AMERICAN INDUSTRIAL	250176	41107	199-11-6269.61-001-522000	WELDING BOTTLE RENTAL	246.50	N
007050	09-05-2024	ANA LOPEZ	005892	07/14-16	199-13-6411.00-999-525000	TITLE III SYMPOSIUM TRAVEL	60.00	N
007051	09-05-2024	BRICARE INDUSTRIAL L	250622	C157745	199-11-6399.64-001-522000	AUTO BODY SUPPLIES	120.26	N
007052	09-05-2024	BMF SOLUTIONS LLP	250184	241544	199-51-6249.00-999-599000	REPAIR-HS/PW FREEZERS	2,035.00	N
			250337	241546	199-51-6299.00-999-599000	SPRINKLER DROP DOWN	1,057.00	N
Totals for Check 007052							3,092.00	
007053	09-05-2024	BSN SPORTS, LLC	250330	926555733	169-36-6399.08-001-591000	TRAINER GEAR	877.40	N
			250479	926541374	169-36-6399.10-001-591000	COACHES GEAR	108.00	N
			250402	926642751	169-36-6399.15-001-591000	VOLLEYBALL EQUIPMENT	1,301.00	N
			250339	926613658	199-41-6399.00-702-599000	BOARD/BURKE SHIRTS	639.00	N
Totals for Check 007053							2,925.40	
007054	09-05-2024	CENTERPOINT ENERGY	250052	2624185-1	199-51-6259.73-999-599000	DISTRICT GAS UTILITY	61.40	N
007055	09-05-2024	CHANNELVIEW ATHLETI	005875	GOLF TOUR	169-36-6499.26-001-591000	GOLF TOURN ENTRY 10/31	200.00	N
007056	09-05-2024	CHELSEA SAUCEDA	005889	07/14-16	199-13-6411.00-999-525000	TITLE III SYMPOSIUM TRAVEL	60.00	N
007057	09-05-2024	CINDY VALENZ	005868	CN ACCT	240-00-5751.00-000-500000	CN ACCOUNT REFUND	100.00	N
007058	09-05-2024	CINTAS CORPORATION	250077	4202916567	199-34-6299.00-999-599000	Dry Cleaning	86.52	N
			250077	4202168691	199-34-6299.00-999-599000	Dry Cleaning	74.56	N
			250077	4200733095	199-34-6299.00-999-599000	Dry Cleaning	81.02	N
			250077	4198600887	199-34-6299.00-999-599000	Dry Cleaning	121.03	N
			250077	4197986169	199-34-6299.00-999-599000	Dry Cleaning	121.03	N
			250077	4203653781	199-34-6299.00-999-599000	Dry Cleaning	86.52	N
Totals for Check 007058							570.68	
007059	09-05-2024	CITY OF SPLENDORA	250043	07-4143-01	168-51-6259.70-999-599000	SKATING RINK WATER UTILITY	1,229.25	N
			250045	07-4146-01	199-51-6259.70-999-599000	DISTRICT WATER UTILITY	215.03	N
			250045	07-4145-01	199-51-6259.70-999-599000	DISTRICT WATER UTILITY	237.49	N
			250045	07-4148-01	199-51-6259.70-999-599000	DISTRICT WATER UTILITY	217.47	N
			250045	04-4241-01	199-51-6259.70-999-599000	DISTRICT WATER UTILITY	1,781.41	N
Totals for Check 007059							3,680.65	

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
007060	09-05-2024	CLASSIC PROTECTION	250394	Q40446	199-51-6249.00-999-599000	DISTRICT FIRE ALARM REPAIRS	1,580.00	N
			250394	Q40426	199-51-6249.00-999-599000	DISTRICT FIRE ALARM REPAIRS	760.00	N
Totals for Check 007060							2,340.00	
007061	09-05-2024	CODY EDMONDSON	005903	REMB	199-13-6221.00-999-599000	MONTHLY MEMBERSHIP REIMB	79.00	N
007062	09-05-2024	CRISTINA CABRERA	005886	07/14-16	199-13-6411.00-999-525000	TITLE III SYMPOSIUM TRAVEL	60.00	N
007063	09-05-2024	CROSBY HS ATHLETICS	005874	GOLF TOUR	169-36-6499.26-001-591000	GOLF TOURN ENTRY 10/21	220.00	N
007064	09-05-2024	DANIELA SERRADA	005895	07/14-16	199-13-6411.00-999-525000	TITLE III SYMPOSIUM TRAVEL	60.00	N
007065	09-05-2024	DAYTON ISD ATHLETICS	005872	9/15 GOLF	169-36-6499.26-001-591000	TEAM GOLF TOURN 9/16	150.00	N
007066	09-05-2024	DEPARTMENT OF STAT	250646	STMNT 2024	199-51-6259.74-999-599000	WATER TESTING SERVICES	590.00	N
007067	09-05-2024	DIDAX EDUCATIONAL S	250587	191621	199-11-6399.53-102-511000	MATH INSTRUCTION	2,476.46	N
007068	09-05-2024	DIRECTOR'S ASSISTANT	250557	0939834	199-36-6399.29-001-599000	R. MEADOWS - BAND COLOR GU	502.62	N
007069	09-05-2024	EAST MONGOMERY CO.	250051	30550092003510	199-51-6259.70-999-599000	DISTRICT WATER UTILITY	257.55	N
			250051	30550092003520	199-51-6259.70-999-599000	DISTRICT WATER UTILITY	102.21	N
Totals for Check 007069							359.76	
007070	09-05-2024	ELKA MILANO	005883	07/14-16	199-13-6411.00-999-525000	TITLE III SYMPOSIUM TRAVEL	60.00	N
007071	09-05-2024	ELLIOTT ELECTRIC SUP	250477	69-76283-01	199-51-6319.00-999-599000	DISTRICT LIGHTING SUPPLIES	272.41	N
			250477	69-76789-01	199-51-6319.00-999-599000	DISTRICT LIGHTING SUPPLIES	117.75	N
Totals for Check 007071							390.16	
007072	09-05-2024	EMIL BELLO	005897	07/14-16	199-13-6411.00-999-525000	TITLE III SYMPOSIUM TRAVEL	60.00	N
007073	09-05-2024	ENTERGY	250049	215007199869	199-51-6259.72-999-599000	DISTRICT ELECTRICITY	581.98	N
			250049	85008066386	199-51-6259.72-999-599000	DISTRICT ELECTRICITY	310.68	N
			250049	35008446650	199-51-6259.72-999-599000	DISTRICT ELECTRICITY	1,762.76	N
			250049	37004133425	199-51-6259.72-999-599000	DISTRICT ELECTRICITY	112.93	N
			250049	390004068065	199-51-6259.72-999-599000	DISTRICT ELECTRICITY	306.65	N
			250049	390004068066	199-51-6259.72-999-599000	DISTRICT ELECTRICITY	255.84	N
			250049	240006127871	199-51-6259.72-999-599000	DISTRICT ELECTRICITY	16,256.25	N
			250049	120006682775	199-51-6259.72-999-599000	DISTRICT ELECTRICITY	66.00	N
			250049	280006172848	199-51-6259.72-999-599000	DISTRICT ELECTRICITY	503.47	N
			250049	2026105636	199-51-6259.72-999-599000	DISTRICT ELECTRICITY	17,812.78	N
Totals for Check 007073							37,969.34	
007074	09-05-2024	ERVING SANDINO	005890	07/14-16	199-13-6411.00-999-525000	TITLE III SYMPOSIUM TRAVEL	60.00	N
007075	09-05-2024	ESGI, LLC	250617	INVES003862	199-11-6397.00-104-511053	EARLY ED. TRACKING PROGRAM	984.00	N
007076	09-05-2024	EVERARDO AVALOS	005867	09/07 MEALS	199-36-6412.36-001-599000	CONRESSIONAL YOUTH SUMMIT	128.00	N
007077	09-05-2024	EXPRESS BOOKSELLER	250447	17732	199-00-1312.00-000-500000	SPANISH DICTIONARY	662.40	N
007078	09-05-2024	FRONTLINE TECHNOLO	250667	INVESP20796	199-11-6299.00-999-523000	MEDICAID RECOVERY SERVICES	14,920.25	N
007079	09-05-2024	GOLD STAR FOODS TX	005862	3161125	240-35-6341.00-999-599000	COMMODITY FOOD DELIVERED	929.16	N
			005862	3163236	240-35-6341.00-999-599000	COMMODITY FOOD DELIVERED	42.72	N
Totals for Check 007079							971.88	

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
007080	09-05-2024	GRANT PETRY	005870	08302024	169-36-6294.00-001-591000	FOOTBALL OFFICIAL	80.00	N
007081	09-05-2024	GTS TECHNOLOGY SOL	250564	INV80121	199-34-6398.00-999-599000	BEN Q PROJECTOR	770.83	N
007082	09-05-2024	HARDIES	005860	06117677	240-35-6341.00-001-599000	PRODUCE DELIVERED	1,036.17	N
			005860	06120863	240-35-6341.00-001-599000	PRODUCE DELIVERED	1,324.40	N
				06120863	240-35-6341.00-001-599000	REJECTED DUE TO LABOR DAY	-125.00	N
			005860	06117677	240-35-6341.00-001-599021	PRODUCE DELIVERED	214.35	N
			005860	06120863	240-35-6341.00-001-599021	PRODUCE DELIVERED	390.29	N
			005860	06117678	240-35-6341.00-041-599000	PRODUCE DELIVERED	1,004.83	N
			005860	06120864	240-35-6341.00-041-599000	PRODUCE DELIVERED	1,342.47	N
				06120864	240-35-6341.00-041-599000	REJECTED DUE TO LABOR DAY	-150.00	N
			005860	06117678	240-35-6341.00-041-599021	PRODUCE DELIVERED	209.94	N
			005860	06120864	240-35-6341.00-041-599021	PRODUCE DELIVERED	399.24	N
			005860	06117675	240-35-6341.00-101-599000	PRODUCE DELIVERED	1,159.56	N
			005860	06120861	240-35-6341.00-101-599000	PRODUCE DELIVERED	1,789.74	N
				06120861	240-35-6341.00-101-599000	REJECTED DUE TO LABOR DAY	-125.00	N
			005860	06117675	240-35-6341.00-101-599021	PRODUCE DELIVERED	75.00	N
			005860	06120861	240-35-6341.00-101-599021	PRODUCE DELIVERED	601.45	N
			005860	06117674	240-35-6341.00-102-599000	PRODUCE DELIVERED	381.25	N
			005860	06120860	240-35-6341.00-102-599000	PRODUCE DELIVERED	531.08	N
				06120860	240-35-6341.00-102-599000	REJECTED DUE TO LABOR DAY	-100.00	N
			005860	06117674	240-35-6341.00-102-599021	PRODUCE DELIVERED	75.00	N
			005860	06120860	240-35-6341.00-102-599021	PRODUCE DELIVERED	203.03	N
			005860	06117676	240-35-6341.00-104-599000	PRODUCE DELIVERED	900.76	N
			005860	06120862	240-35-6341.00-104-599000	PRODUCE DELIVERED	2,231.16	N
				06120862	240-35-6341.00-104-599000	REJECTED DUE TO LABOR DAY	-150.00	N
			005860	06117676	240-35-6341.00-104-599021	PRODUCE DELIVERED	75.00	N
			005860	06120862	240-35-6341.00-104-599021	PRODUCE DELIVERED	477.80	N
			005860	06117679	240-35-6341.00-105-599000	PRODUCE DELIVERED	1,127.05	N
			005860	06120865	240-35-6341.00-105-599000	PRODUCE DELIVERED	1,268.35	N
				06120865	240-35-6341.00-105-599000	REJECTED DUE TO LABOR DAY	-175.00	N
			005860	06117679	240-35-6341.00-105-599021	PRODUCE DELIVERED	111.53	N
			005860	06120865	240-35-6341.00-105-599021	PRODUCE DELIVERED	208.40	N
Totals for Check 007082							16,312.85	
007083	09-05-2024	DREAM MAKER PRODU	250458	35046	169-36-6399.12-001-591000	SCOREBOOKS	64.40	N
007084	09-05-2024	HIGH POINT	250530	204424-1	199-51-6399.02-999-599078	CHEMICALS, LINERS, GLOVES	1,381.15	N
007085	09-05-2024	HILAND DAIRY FOODS C	005861	0826249067174	240-35-6341.00-001-599000	MILK DELIVERED	157.84	N
			005861	0828249070571	240-35-6341.00-001-599000	MILK DELIVERED	157.84	N
			005861	0830249073570	240-35-6341.00-001-599000	MILK DELIVERED	217.03	N
			005861	0826249067174	240-35-6341.00-001-599021	MILK DELIVERED	157.84	N
			005861	0828249070571	240-35-6341.00-001-599021	MILK DELIVERED	157.84	N
			005861	0830249073570	240-35-6341.00-001-599021	MILK DELIVERED	217.03	N
			005861	0826249068170	240-35-6341.00-041-599000	MILK DELIVERED	98.65	N
			005861	0826249067173	240-35-6341.00-041-599000	MILK DELIVERED	147.98	N

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
			005861	0828249070570	240-35-6341.00-041-599000	MILK DELIVERED	207.18	N
			005861	0830249073569	240-35-6341.00-041-599000	MILK DELIVERED	256.50	N
			005861	0826249068170	240-35-6341.00-041-599021	MILK DELIVERED	98.65	N
			005861	0826249067173	240-35-6341.00-041-599021	MILK DELIVERED	147.97	N
			005861	0828249070570	240-35-6341.00-041-599021	MILK DELIVERED	207.15	N
			005861	0830249073569	240-35-6341.00-041-599021	MILK DELIVERED	256.48	N
			005861	0826249067176	240-35-6341.00-101-599000	MILK DELIVERED	394.60	N
			005861	0828249070573	240-35-6341.00-101-599000	MILK DELIVERED	420.91	N
			005861	0830249073572	240-35-6341.00-101-599000	MILK DELIVERED	473.52	N
			005861	0826249067176	240-35-6341.00-101-599021	MILK DELIVERED	197.30	N
			005861	0828249070573	240-35-6341.00-101-599021	MILK DELIVERED	210.45	N
			005861	0830249073572	240-35-6341.00-101-599021	MILK DELIVERED	236.76	N
			005861	0826249067175	240-35-6341.00-102-599000	MILK DELIVERED	256.49	N
			005861	0828249070572	240-35-6341.00-102-599000	MILK DELIVERED	305.82	N
			005861	0830249073571	240-35-6341.00-102-599000	MILK DELIVERED	295.95	N
			005861	0826249067175	240-35-6341.00-102-599021	MILK DELIVERED	256.49	N
			005861	0828249070572	240-35-6341.00-102-599021	MILK DELIVERED	305.81	N
			005861	0830249073571	240-35-6341.00-102-599021	MILK DELIVERED	295.95	N
			005861	0826249067172	240-35-6341.00-104-599000	MILK DELIVERED	400.00	N
			005861	0828249070569	240-35-6341.00-104-599000	MILK DELIVERED	400.00	N
			005861	0830249073568	240-35-6341.00-104-599000	MILK DELIVERED	400.00	N
			005861	0826249067172	240-35-6341.00-104-599021	MILK DELIVERED	191.90	N
			005861	0828249070569	240-35-6341.00-104-599021	MILK DELIVERED	231.36	N
			005861	0830249073568	240-35-6341.00-104-599021	MILK DELIVERED	310.28	N
			005861	0826240015998	240-35-6341.00-105-599000	MILK DELIVERED	429.54	N
			005861	0828249070568	240-35-6341.00-105-599000	MILK DELIVERED	442.17	N
			005861	0830249073567	240-35-6341.00-105-599000	MILK DELIVERED	467.44	N
			005861	0826240015998	240-35-6341.00-105-599021	MILK DELIVERED	214.76	N
			005861	0828249070568	240-35-6341.00-105-599021	MILK DELIVERED	221.08	N
			005861	0830249073567	240-35-6341.00-105-599021	MILK DELIVERED	233.71	N
						Totals for Check 007085	10,078.27	
007086	09-05-2024	HILDA RAMOS	005881	07/14-17	199-13-6411.00-999-525000	TITLE III SYMPOSIUM TRAVEL	60.00	N
007087	09-05-2024	HORNET GOLF BOOSTE	005876	GOLF TOUR	169-36-6499.26-001-591000	GOLF TOURN ENTRY 11/18	300.00	N
007088	09-05-2024	HOUSTON COMMUNICA	250602	INV849049	199-11-6399.00-104-511000	RADIOS	784.08	N
007089	09-05-2024	HUCKABEE & ASSOCIAT	000223	103134	699-81-6629.00-999-599071	ARCHITECT DESIGN SVCS-PC RE	322.72	N
			001089	103133	699-81-6629.00-999-599072	ARCHITECT DESIGN SVCS-GL RE	74,838.27	N
						Totals for Check 007089	75,160.99	
007090	09-05-2024	HUMBLE ISD ATHLETICS	005873	GOLF TOURN	169-36-6499.26-001-591000	TEAM GOLF TOURN 9/24	160.00	N
007091	09-05-2024	HUNTON SERVICES	250643	IN1085361	199-51-6248.77-999-599000	JH HVAC ER REPAIR PARTS	441.28	N
007092	09-05-2024	INDIANA WESLEYAN UNI	005901	4SU202471624	199-13-6221.00-999-599000	COURSE TUITION	9,364.28	N
007093	09-05-2024	JACKSON ELECTRIC	250472	20241030	199-51-6299.79-999-599091	STADIUM LIGHTING REPAIRS	5,651.00	N

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
007094	09-05-2024	JDP PALATINE	250381	120851	199-61-6299.00-999-599000	Criminal History for Volunteer	304.65	N
007095	09-05-2024	JENNIFER MYERS	005899	07/14-16	199-13-6411.00-999-525000	TITLE III SYMPOSIUM TRAVEL	60.00	N
007096	09-05-2024	JOERIS GENERAL CONT	002157	PRO#24063	699-81-6629.00-999-599071	CSP, COST OF CONSTRUCT PC R	1,937,610.16	N
007097	09-05-2024	JW PEPPER & SON INC.	250392	366617809	199-11-6399.22-041-511000	CHOIR MUSIC SUPPLIES	34.99	N
			250392	366580327	199-11-6399.22-041-511000	CHOIR MUSIC SUPPLIES	137.00	N
			250392	366580722	199-11-6399.22-041-511000	CHOIR MUSIC SUPPLIES	121.25	N
			250392	366657153	199-11-6399.22-041-511000	CHOIR MUSIC SUPPLIES	6.75	N
			250624	366641321	199-11-6399.22-041-511000	CHOIR MUSIC	66.50	N
Totals for Check 007097							366.49	
007098	09-05-2024	KARINA MOJICA	005893	07/14-16	199-13-6411.00-999-525000	TITLE III SYMPOSIUM TRAVEL	60.00	N
007099	09-05-2024	KARLA VILLAFANA	005896	07/14-16	199-13-6411.00-999-525000	TITLE III SYMPOSIUM TRAVEL	60.00	N
007100	09-05-2024	KATHRYN RENEAU	005902	REIMB	199-13-6221.00-999-599000	MONTHLY MEMBERSHIP REIMB	99.00	N
007101	09-05-2024	KELLY GALLO	005877	07/14-16	199-13-6411.00-999-525000	TITLE III SYMPOSIUM TRAVEL	60.00	N
007102	09-05-2024	KEVIN MERTENS	005864	09122024	199-36-6412.35-001-599000	FLIGHT ACADEMY MEALS	40.00	N
007103	09-05-2024	KRISTINA MARTIN	005891	07/14-16	199-13-6411.00-999-525000	TITLE III SYMPOSIUM TRAVEL	60.00	N
007104	09-05-2024	LABATT FOOD SERVICE	005863	08276191	240-35-6341.00-001-599000	FOOD DELIVERED	13,236.22	N
			005863	08276190	240-35-6341.00-001-599000	FOOD DELIVERED	1,831.70	N
			005863	08276191	240-35-6341.00-001-599021	FOOD DELIVERED	4,412.07	N
			005863	08276191	240-35-6341.00-001-599031	FOOD DELIVERED	2,815.89	N
			005863	08276031	240-35-6341.00-041-599000	FOOD DELIVERED	6,326.39	N
			005863	08276031	240-35-6341.00-041-599021	FOOD DELIVERED	1,905.19	N
			005863	08276031	240-35-6341.00-041-599031	FOOD DELIVERED	1,052.86	N
			005863	08276032	240-35-6341.00-101-599000	FOOD DELIVERED	8,329.84	N
			005863	08276032	240-35-6341.00-101-599021	FOOD DELIVERED	3,300.71	N
			005863	08276032	240-35-6341.00-101-599031	FOOD DELIVERED	745.01	N
			005863	08276033	240-35-6341.00-102-599000	FOOD DELIVERED	3,906.44	N
			005863	08276033	240-35-6341.00-102-599021	FOOD DELIVERED	1,705.91	N
			005863	08276033	240-35-6341.00-102-599031	FOOD DELIVERED	736.81	N
			005863	08276029	240-35-6341.00-104-599000	FOOD DELIVERED	5,000.86	N
			005863	08276030	240-35-6341.00-104-599000	FOOD DELIVERED	196.07	N
			005863	08276028	240-35-6341.00-104-599000	FOOD DELIVERED	581.08	N
			005863	08276029	240-35-6341.00-104-599021	FOOD DELIVERED	1,790.75	N
			005863	08276029	240-35-6341.00-104-599031	FOOD DELIVERED	1,126.50	N
			005863	08276034	240-35-6341.00-105-599000	FOOD DELIVERED	4,379.56	N
			005863	08276034	240-35-6341.00-105-599021	FOOD DELIVERED	1,195.36	N
			005863	08276034	240-35-6341.00-105-599031	FOOD DELIVERED	648.90	N
			005863	08276191	240-35-6342.00-001-599000	FOOD DELIVERED	641.30	N
			005863	08276191	240-35-6342.00-001-599021	FOOD DELIVERED	641.29	N
			005863	08276031	240-35-6342.00-041-599000	FOOD DELIVERED	96.54	N
			005863	08276031	240-35-6342.00-041-599021	FOOD DELIVERED	96.54	N
			005863	08276032	240-35-6342.00-101-599000	FOOD DELIVERED	733.94	N
			005863	08276032	240-35-6342.00-101-599021	FOOD DELIVERED	733.94	N

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
			005863	08276033	240-35-6342.00-102-599000	FOOD DELIVERED	412.18	N
			005863	08276033	240-35-6342.00-102-599021	FOOD DELIVERED	297.20	N
			005863	08276029	240-35-6342.00-104-599000	FOOD DELIVERED	568.31	N
			005863	08276029	240-35-6342.00-104-599021	FOOD DELIVERED	568.00	N
			005863	08276034	240-35-6342.00-105-599000	FOOD DELIVERED	683.63	N
			005863	08276034	240-35-6342.00-105-599021	FOOD DELIVERED	273.64	N
						Totals for Check 007104	70,970.63	
007105	09-05-2024	LANGE MECHANICAL SE	250476	240960	199-51-6248.77-999-599000	PC CONTROLS DIAGNOSTICS	1,296.00	N
007106	09-05-2024	LARA'S GOLF CARTS, IN	250690	34645	199-11-6399.00-001-511000	T. ANDERSON -GOLF CART	3,582.50	N
007107	09-05-2024	LBR MECHANICAL	250640	13990	199-51-6248.77-999-599000	GLE HVAC REPAIR	8,762.07	N
			005858	13987	240-35-6249.00-001-599000	VENT HOOD FOR PIZZA OVEN	505.00	N
			005858	13992	240-35-6249.00-001-599000	PASS THRU & TILT SKILLET VENT	2,214.06	N
			005858	13991	240-35-6249.00-041-599000	2 OVENS NOT TEMPING	3,572.33	N
			005858	13993	240-35-6249.00-104-599000	PASS THRU WARMER	2,153.30	N
						Totals for Check 007107	17,206.76	
007108	09-05-2024	LECS ELECTRICAL CON	001538	APP. 1	699-81-6629.00-999-599071	SWITCHBOARDS/GAS GEN FOR	249,940.00	N
			001538	APP. 1	699-81-6629.00-999-599072	SWITCHBOARDS/GAS GEN FOR	249,940.00	N
						Totals for Check 007108	499,880.00	
007109	09-05-2024	LETICIA MALDONADO	005900	07/14-16	199-13-6411.00-999-525000	TITLE III SYMPOSIUM TRAVEL	60.00	N
007110	09-05-2024	LIBERTY HIGH SCHOOL	005871	BOYS/GIRLS	169-36-6499.00-041-591000	JH ENTRY 9/25	150.00	N
			005871	HS GIRLS 9/25	169-36-6499.18-001-591000	HS IRLS ENTRY 9/25	150.00	N
			005871	HS BOYS 9/25	169-36-6499.19-001-591000	HS BOYS ENTRY 9/25	150.00	N
						Totals for Check 007110	450.00	
007111	09-05-2024	LIBERTY OFFICE	250615	5515344-0	199-00-1312.00-000-500000	DISTRICT STOCK 2024-25	691.63	N
007112	09-05-2024	LINDSEY MIXON	005882	07/14-16	199-13-6411.00-999-525000	TITLE III SYMPOSIUM TRAVEL	60.00	N
007113	09-05-2024	LOCKWOOD ANDREWS	000136	1711003300117	699-81-6629.00-999-599071	BOND PROGRAM MANAGEMENT	31,171.88	N
			000136	1711003300117	699-81-6629.00-999-599071	BOND PROGRAM MANAGEMENT	31,171.87	N
						Totals for Check 007113	62,343.75	
007114	09-05-2024	MARIA AVELLANEDA	005884	07/14-16	199-13-6411.00-999-525000	TITLE III SYMPOSIUM TRAVEL	60.00	N
007115	09-05-2024	MARIA CARUSO	005894	07/14-16	199-13-6411.00-999-525000	TITLE III SYMPOSIUM TRAVEL	60.00	N
007116	09-05-2024	MICRO INTEGRATION IN	250601	240409	199-11-6398.00-001-522000	REPLACEMENT PHONE FOR A. LI	280.05	N
007117	09-05-2024	MOLLIE GREGORY TOW	250648	0000510	199-11-6399.46-102-511000	MUSIC EQUIPMENT	185.99	N
007118	09-05-2024	MIRIAM HERNANDEZ	005888	07/14-16	199-13-6411.00-999-525000	TITLE III SYMPOSIUM TRAVEL	60.00	N
007119	09-05-2024	MOOREHEAD JUNIOR HI	005869	09/13 JH XC	169-36-6499.00-041-591000	JH XC 09/13 ENTRY	100.00	N
007120	09-05-2024	O'REILLY AUTOMOTIVE	250086	AUGUST 2024	199-34-6319.00-999-599000	Parts	2,543.11	N
007121	09-05-2024	PINNACLE MEDICAL MA	250009	109611	199-34-6218.00-999-599000	Physicals & Drug Tests	70.00	N
			250009	109570	199-34-6218.00-999-599000	Physicals & Drug Tests	48.00	N
						Totals for Check 007121	118.00	

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
007122	09-05-2024	FOUR PZ PIZZA, INC.	250262	0002 8/20	168-61-6399.00-999-599000	PIZZAS FOR CONC/PARTIES	25.50	N
			250262	00011 8/23	168-61-6399.00-999-599000	PIZZAS FOR CONC/PARTIES	45.50	N
			250262	00001 8/24	168-61-6399.00-999-599000	PIZZAS FOR CONC/PARTIES	35.50	N
			250262	00002 8/24	168-61-6399.00-999-599000	PIZZAS FOR CONC/PARTIES	35.50	N
			250262	00003 8/24	168-61-6399.00-999-599000	PIZZAS FOR CONC/PARTIES	35.50	N
			250570	00008 8/19	199-41-6497.00-702-599000	BOARD MEETING FOOD 8-19-24	82.50	N
Totals for Check 007122							260.00	
007123	09-05-2024	PRECISION BUSINESS M	250660	121896	199-11-6399.93-041-511000	CAMPUS SUPPLIES	590.00	N
007124	09-05-2024	QUILL CORP.	250500	40080557	199-00-1312.00-000-500000	BATTERIES	496.00	N
			250496	40063585	199-00-1312.00-000-500000	DISTRICT STOCK 2024-25	522.60	N
			250496	40080331	199-00-1312.00-000-500000	DISTRICT STOCK 2024-25	1,438.16	N
Totals for Check 007124							2,456.76	
007125	09-05-2024	RACHEL RICE	005887	07/14-16	199-13-6411.00-999-525000	TITLE III SYMPOSIUM TRAVEL	60.00	N
007126	09-05-2024	RUAIDA ACHJI	005880	07/14-16	199-13-6411.00-999-525000	TITLE III SYMPOSIUM TRAVEL	60.00	N
007127	09-05-2024	RUTH BAILON	005898	07/14-16	199-13-6411.00-999-525000	TITLE III SYMPOSIUM TRAVEL	60.00	N
007128	09-05-2024	SCHLECHTY CENTER	250593	2167	199-41-6495.00-701-599000	SLN MEMBERSHIP RENEWAL	3,000.00	N
007129	09-05-2024	PORTERS OF PORTER,	250501	2024-09011	199-41-6291.00-750-599000	CONSULTING SVCS FOR EMERG	2,998.40	N
007130	09-05-2024	SCHOOLCOMP	250411	17659	199-00-1411.00-000-500000	2024-25 WORKERS COMP	12,844.25	N
007131	09-05-2024	MIDWAY FAST FOODS	005866	1/A 655387	169-36-6412.00-001-591000	JH VB MEALS 08/29	188.73	N
007132	09-05-2024	SULLIVAN SUPPLY SOU	250502	PSI475059	199-11-6399.61-001-522000	ANIMAL SCIENCE SUPPLIES	990.40	N
007133	09-05-2024	T-MOBILE USA INC.	250019	996011067	199-34-6397.00-999-599000	HOT SPOT REQUIRED	30.67	N
007134	09-05-2024	TAMMY HART	005879	07/14-17	199-13-6411.00-999-525000	TITLE III SYMPOSIUM TRAVEL	60.00	N
007135	09-05-2024	TAPT	250003	0142-0017	199-34-6411.00-999-599000	Driver Trainer Academy	650.00	N
007136	09-05-2024	TASB	250710	665022	199-41-6299.00-750-599041	HR SERVICES SUBSCRIPTION	2,000.00	N
007137	09-05-2024	TASBO	250645	63353-2024	199-51-6411.00-999-599000	TASBO MEMBERSHIP	145.00	N
			250645	418389	199-51-6411.00-999-599000	TASBO MEMBERSHIP	60.00	N
Totals for Check 007137							205.00	
007138	09-05-2024	TEPSA	250413	H. GILLASPY	199-23-6495.00-104-599000	MEMBERSHIP GILLASPY	376.00	N
			250413	L. WILDMAN	199-23-6495.00-104-599000	MEMBERSHIP WILDMAN	376.00	N
Totals for Check 007138							752.00	
007139	09-05-2024	TEXAS ALTERNATOR ST	250692	5008487	199-34-6319.00-999-599000	Radiator for 370-H	895.00	N
007140	09-05-2024	THE FLIPPEN GROUP LL	250636	78102	199-11-6299.00-001-511000	CAMPUS SUBSCRIPTIONS-CKH	4,000.00	N
			250633	78102	199-11-6299.00-041-511000	CAMPUS SUBSCRIPTIONS-CKH	4,000.00	N
			250635	78102	199-11-6299.00-101-511000	CAMPUS SUBSCRIPTIONS-CKH	4,000.00	N
			250634	78102	199-13-6291.00-104-599000	CAMPUS SUBSCRIPTIONS-CKH	4,000.00	N
			250439	78102	199-13-6291.00-105-599000	CKH	4,000.00	N
			250404	78102	199-13-6299.00-102-599000	CKH PREMIUM 2024-25	4,000.00	N
Totals for Check 007140							24,000.00	

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
007141	09-05-2024	TSN VISUAL COMMUNIC	250682	2923	199-41-6299.00-750-599042	Visual Communication System	880.00	N
007142	09-05-2024	THOMAS BUS GULF	250092	02590033	199-34-6319.00-999-599000	Parts	406.80	N
			250092	02589892	199-34-6319.00-999-599000	Parts	55.65	N
			250092	02589915	199-34-6319.00-999-599000	Parts	143.84	N
				02590032	199-34-6319.00-999-599000	CORE RETURN	-292.50	N
Totals for Check 007142							313.79	
007143	09-05-2024	TMEA REGION IX	250695	ROUND 1	199-36-6399.22-001-599000	CARLA REYNA - CHOIR	275.00	N
007144	09-05-2024	TRANSFINDER	250704	58230	199-34-6397.00-999-599000	2 User License for Transfinder	5,290.00	N
007145	09-05-2024	UNIFIRST	250094	2670208206	199-34-6299.00-999-599000	Dry Cleaning	65.99	N
007146	09-05-2024	WEAVER	005865	10813874	199-41-6212.00-750-599000	2024 AUDIT	28,000.00	N
007147	09-05-2024	WENDY MITCHELL	005878	07/14-16	199-13-6411.00-999-525000	TITLE III SYMPOSIUM TRAVEL	60.00	N
007148	09-05-2024	WENDY TABOADA	005885	07/14-16	199-13-6411.00-999-525000	TITLE III SYMPOSIUM TRAVEL	60.00	N
007149	09-05-2024	WETZELS STATE INSPE	250011	M-82/2025	199-34-6249.00-999-599000	Vehicle Inspections	25.50	N
			250011	M-83/2025	199-34-6249.00-999-599000	Vehicle Inspections	25.50	N
Totals for Check 007149							51.00	
007150	09-05-2024	XL PARTS ,LLC	250093	34CT1484	199-34-6319.00-999-599000	Parts	280.30	N
				34CT1502	199-34-6319.00-999-599000	CORE RETURN	-36.00	N
Totals for Check 007150							244.30	
007151	09-05-2024	YUMI ICE CREAM CO., IN	005859	23641455	240-35-6341.00-001-599031	ICE CREAM DELIVERED	413.52	N
			005859	23641456	240-35-6341.00-041-599031	ICE CREAM DELIVERED	371.28	N
			005859	23641454	240-35-6341.00-105-599031	ICE CREAM DELIVERED	513.60	N
Totals for Check 007151							1,298.40	
007152	09-12-2024	ACME ARCHITECTURAL	250218	4100479	199-51-6319.00-999-599000	DOOR REPAIR SUPPLIES	1,908.76	N
			250218	9100484	199-51-6319.00-999-599000	DOOR REPAIR SUPPLIES	921.24	N
Totals for Check 007152							2,830.00	
007153	09-12-2024	ALLHEART	250073	0006238314	240-35-6395.00-999-599000	STAFF UNIFORMS 2024-25	348.65	N
			250073	0006230508	240-35-6395.00-999-599000	STAFF UNIFORMS 2024-25	82.90	N
			250073	0006233602	240-35-6395.00-999-599000	STAFF UNIFORMS 2024-25	171.75	N
			250073	0006237169	240-35-6395.00-999-599000	STAFF UNIFORMS 2024-25	76.23	N
Totals for Check 007153							679.53	
007154	09-12-2024	AMAZON CAPITAL	250499	08/19-09/04	199-00-1312.00-000-500000	DISTRICT STOCK 2024-25	8,897.77	N
007155	09-12-2024	AMPLIFY EDUCATION,	250272	INV289324	410-11-6321.00-999-511000	Amplify Boost K-2 (IMA)	21,736.80	N
007156	09-12-2024	ANAHUAC ATHLETICS	005918	09/07 XC	169-36-6499.15-001-591000	XC ENTRY 09/07 BOYS	100.00	N
			005918	09/07 XC	169-36-6499.18-001-591000	XC ENTRY 09/07 GIRLS	100.00	N
			005918	09/07 XC	169-36-6499.18-001-591000	XC ENTRY 09/07 GIRLS	75.00	N
			005918	09/07 XC	169-36-6499.18-001-591000	XC ENTRY 09/07 BOYS	75.00	N
Totals for Check 007156							350.00	
007157	09-12-2024	HOUSTON PASADENA A	250075	H92661-IN	199-34-6311.00-999-599000	FUEL	17,126.20	N
007158	09-12-2024	ASIA CARUTHERS	005915	CN ACCT	240-00-5751.00-000-500000	CN ACCOUNT REFUND	29.00	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
007159	09-12-2024	AT&T	250046	0989643905	199-51-6259.71-999-599000	DISTRICT PHONE SERVICE	1,418.10	N
			250046	1516982906	199-51-6259.71-999-599000	DISTRICT PHONE SERVICE	421.36	N
Totals for Check 007159							1,839.46	
007160	09-12-2024	AT&T	250047	28168959656359	199-51-6259.71-999-599000	DISTRICT PHONE SERVICE	58.67	N
			250047	28168993920142	199-51-6259.71-999-599000	DISTRICT PHONE SERVICE	58.87	N
			250047	28168920980227	199-51-6259.71-999-599000	DISTRICT PHONE SERVICE	151.82	N
			250047	28168951983892	199-51-6259.71-999-599000	DISTRICT PHONE SERVICE	102.38	N
			250047	28168971282960	199-51-6259.71-999-599000	DISTRICT PHONE SERVICE	57.38	N
			250047	28168974305560	199-51-6259.71-999-599000	DISTRICT PHONE SERVICE	102.38	N
			250047	28168978266081	199-51-6259.71-999-599000	DISTRICT PHONE SERVICE	57.38	N
			250047	28168993305872	199-51-6259.71-999-599000	DISTRICT PHONE SERVICE	118.78	N
			250047	28168993315129	199-51-6259.71-999-599000	DISTRICT PHONE SERVICE	273.59	N
			250047	28168932136818	199-51-6259.71-999-599000	DISTRICT PHONE SERVICE	51.26	N
			250047	28168936936080	199-51-6259.71-999-599000	DISTRICT PHONE SERVICE	57.38	N
			250047	28139951804958	199-51-6259.71-999-599000	DISTRICT PHONE SERVICE	109.72	N
			250047	28168905120518	199-51-6259.71-999-599000	DISTRICT PHONE SERVICE	53.40	N
			250047	28168963113892	199-51-6259.71-999-599000	DISTRICT PHONE SERVICE	102.38	N
			250047	28168979759266	199-51-6259.71-999-599000	DISTRICT PHONE SERVICE	153.57	N
			250047	28168936436818	199-51-6259.71-999-599000	DISTRICT PHONE SERVICE	51.19	N
Totals for Check 007160							1,560.15	
007161	09-12-2024	BMF SOLUTIONS LLP	250151	241185	199-51-6249.00-999-599000	FIRE SPRINKLER INSPECTIONS	830.00	N
			250151	241186	199-51-6249.00-999-599000	FIRE SPRINKLER INSPECTIONS	315.00	N
			250151	241184	199-51-6249.00-999-599000	FIRE SPRINKLER INSPECTIONS	280.00	N
			250152	241185B	199-51-6249.00-999-599000	FIRE HYDRANT INSPECTIONS	915.00	N
Totals for Check 007161							2,340.00	
007162	09-12-2024	BRAININGCAMP, LLC	250718	53596	199-11-6397.00-102-511053	SOFTWARE LICENSE	650.00	N
007163	09-12-2024	BSN SPORTS, LLC	250568	926738127	169-36-6399.01-041-591000	SOCKS	1,135.00	N
			250138	926377366	169-36-6399.11-001-591000	PRACTICE CLOTHES	1,600.00	N
			250459	926722277	169-36-6399.18-001-591000	XC SPIKES & SHORTS	795.00	N
			250503	926722284	169-36-6399.30-001-591000	SOCCER BALLS	1,049.00	N
Totals for Check 007163							4,579.00	
007164	09-12-2024	CHALK'S TRUCK PARTS	250076	359158/1	199-34-6319.00-999-599000	Parts	226.42	N
			250076	362694/1	199-34-6319.00-999-599000	Parts	283.38	N
			250076	363771/1	199-34-6319.00-999-599000	Parts	110.00	N
Totals for Check 007164							619.80	
007165	09-12-2024	COCA-COLA	250264	42680370013	168-61-6399.00-999-599000	SODA SYRUP FOR CONCESSION	2,970.32	N
007166	09-12-2024	CONROE WELDING SUP	250263	R08242339	168-61-6399.00-999-599000	HELIUM FOR PARTIES	17.00	N
			250080	R08242340	199-34-6299.00-999-599000	Lease of Tank	17.00	N
Totals for Check 007166							34.00	
007167	09-12-2024	DE LAGE LANDEN PUBLI	250276	588198573	199-11-6269.00-001-511039	DISTRICT COPIER LEASE	245.21	N
			250276	588198573	199-21-6269.00-999-599043	DISTRICT COPIER LEASE	169.94	N
Totals for Check 007167							415.15	

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
007168	09-12-2024	ED311	250743	37077	199-41-6411.00-750-599041	LAW CONFERENCE KROEGER	225.00	N
			250743	37079	199-41-6411.00-750-599041	LAW CONFERENCE CONKLING	225.00	N
Totals for Check 007168							450.00	
007169	09-12-2024	EMC CAR CARE & TOWI	250096	24-05149	199-34-6299.00-999-599000	Towing	250.00	N
			250096	24-05140	199-34-6299.00-999-599000	Towing	275.00	N
Totals for Check 007169							525.00	
007170	09-12-2024	EVERON , LLC	250310	156268570	199-51-6249.00-999-599000	BDA TROUBLESHOOT	2,260.50	N
007171	09-12-2024	GBI INK	250100	14844	199-34-6399.00-999-599000	Printing Services	174.10	N
007172	09-12-2024	GOOD PROMOTIONS	250159	31377	199-34-6319.00-999-599000	Vehicle Decals	150.00	N
			250726	31650	199-51-6319.00-999-599000	SIGN AT STADIUM DRIVE	100.00	N
Totals for Check 007172							250.00	
007173	09-12-2024	GRAINGER	250703	9120253552	199-51-6248.77-999-599000	HVAC REPAIR SUPPLIES	377.53	N
007174	09-12-2024	GREATER EMC CHAMBE	250721	100330	199-41-6411.00-701-599000	CHAMBER LUNCHEON BURKE	30.00	N
007175	09-12-2024	GTS TECHNOLOGY SOL	250626	INV80331	199-34-6398.00-999-599000	CHROMEBOOKS FOR TRAINING	2,288.48	N
			250680	INV80400	199-41-6398.00-701-599000	DOCKING STATION SUP. SECRET	225.13	N
Totals for Check 007175							2,513.61	
007176	09-12-2024	GTT GENERAL CONTRA	002161	APP. 2	699-81-6629.00-999-599074	CSP, COST OF CONSTRUCT HS A	162,294.34	N
007177	09-12-2024	HARDIN JEFFERSON HI	005908	1/1-2 G SOCCER	169-36-6499.15-001-591000	GIRLS SOCCER 1/1-2 ENTRY	50.00	N
			005908	1/1-2 G SOCCER	169-36-6499.30-001-591000	GIRLS SOCCER 1/1-2 ENTRY	250.00	N
Totals for Check 007177							300.00	
007178	09-12-2024	HERTZ FURNITURE	250446	710269	199-11-6396.00-001-511000	HIGH SCHOOL REQUEST	5,851.00	N
007179	09-12-2024	HIGH POINT	250531	205168	199-51-6399.00-999-599078	BATH TISSUE, HAND TOWELS & S	3,330.50	N
			250697	205168	199-51-6399.00-999-599078	Bath Tissue Hand Soap Pap. Tow	1,050.75	N
			250530	205167	199-51-6399.02-999-599078	CHEMICALS, LINERS, GLOVES	1,043.97	N
Totals for Check 007179							5,425.22	
007180	09-12-2024	HILAND DAIRY FOODS C	005906	0904249077144	240-35-6341.00-001-599000	MILK DELIVERED	335.41	N
			005906	0906249080624	240-35-6341.00-001-599000	MILK DELIVERED	355.14	N
			005906	0904249077144	240-35-6341.00-001-599021	MILK DELIVERED	335.41	N
			005906	0906249080624	240-35-6341.00-001-599021	MILK DELIVERED	355.14	N
			005906	0904249077143	240-35-6341.00-041-599000	MILK DELIVERED	177.57	N
			005906	0906249080623	240-35-6341.00-041-599000	MILK DELIVERED	177.57	N
			005906	0904249077143	240-35-6341.00-041-599021	MILK DELIVERED	177.57	N
			005906	0906249080623	240-35-6341.00-041-599021	MILK DELIVERED	177.57	N
			005906	0904249077146	240-35-6341.00-101-599000	MILK DELIVERED	420.91	N
			005906	0904249077146	240-35-6341.00-101-599000	MILK DELIVERED	210.46	N
			005906	0904249077146	240-35-6341.00-101-599021	MILK DELIVERED	210.45	N
			005906	0906249080626	240-35-6341.00-101-599021	MILK DELIVERED	105.22	N
			005906	0904249077145	240-35-6341.00-102-599000	MILK DELIVERED	295.95	N
			005906	0906249080625	240-35-6341.00-102-599000	MILK DELIVERED	167.71	N
			005906	0904249077145	240-35-6341.00-102-599021	MILK DELIVERED	295.95	N
			005906	0906249080625	240-35-6341.00-102-599021	MILK DELIVERED	167.70	N
			005906	0904249077142	240-35-6341.00-104-599000	MILK DELIVERED	500.00	N

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
			005906	0906249080622	240-35-6341.00-104-599000	MILK DELIVERED	400.00	N
			005906	0904249077142	240-35-6341.00-104-599021	MILK DELIVERED	210.28	N
			005906	0906249080622	240-35-6341.00-104-599021	MILK DELIVERED	389.20	N
			005906	0904249077141	240-35-6341.00-105-599000	MILK DELIVERED	505.34	N
			005906	0906249080621	240-35-6341.00-105-599000	MILK DELIVERED	328.47	N
			005906	0904249077141	240-35-6341.00-105-599021	MILK DELIVERED	252.66	N
			005906	0906249080621	240-35-6341.00-105-599021	MILK DELIVERED	164.23	N
						Totals for Check 007180	6,715.91	
007181	09-12-2024	HOME DEPOT CREDIT S	250478	8900062	199-11-6399.00-104-511000	STORAGE BINS	349.30	N
			250344	1544929	199-41-6399.00-750-599042	Convocation Supplies	186.60	N
			250134	STMNT 8.28.24	199-51-6319.00-999-599000	M&O SUPPLIES	4,479.23	N
						Totals for Check 007181	5,015.13	
007182	09-12-2024	HUMBLE ISD ATHLETICS	005909	1/9-11 SOCCER	169-36-6499.30-001-591000	SOCCER ENTRY 1/9-11	800.00	N
007183	09-12-2024	HUMBLE ISD ATHLETICS	005910	12/2 GOLF	169-36-6499.26-001-591000	GOLF ENTRY 12/2 TOURN	300.00	N
007184	09-12-2024	INDUSTRIAL FIRE EQUIP	250135	PS-INV125307	199-51-6249.00-999-599000	FIRE EXTINGUISHER INSP/REP	101.15	N
007185	09-12-2024	IRENE LINAN	005914	CN ACCT	240-00-5751.00-000-500000	CN ACCOUNT REFUND	29.25	N
007186	09-12-2024	JASON'S DELI	250723	24082706906012	199-41-6497.00-701-599000	DLT 8/29/24	478.94	N
007187	09-12-2024	JEFFREY BURKE	005912	09/06-09	199-41-6411.00-701-599000	TAMS WORKSHOP TRAVEL	96.00	N
007188	09-12-2024	JEFFREY JONES	005916	09/06 08/30	169-36-6299.00-001-591000	FOOTBALL OFFICIAL	100.00	N
007189	09-12-2024	JOERIS GENERAL CONT	001943	APP. 7 23135	699-81-6629.00-999-599073	CMAR AMEND 01 & 02 FOR NEW J	3,374,693.81	N
007190	09-12-2024	JOHNNY C ZOLMAN	250039	140924	199-41-6299.00-750-599000	SCHOOL FINANCE SVC AGREEM	1,200.00	N
007191	09-12-2024	JOHNSON CONTROLS	250706	1-133979574756	199-51-6248.77-999-599000	SERVICE CALL -PC CONTROLS	317.20	N
007192	09-12-2024	JOHNSON SUPPLY	250170	04288767	199-51-6248.77-999-599000	HVAC REPAIR SUPPLIES	263.15	N
007193	09-12-2024	K&R PROPANE	250083	32233	199-34-6311.00-999-599000	Propane	1,999.50	N
007194	09-12-2024	LABATT FOOD SERVICE	005907	09022149	240-35-6341.00-001-599000	FOOD DELIVERED	15,609.88	N
			005907	09022148	240-35-6341.00-001-599000	FOOD DELIVERED	406.43	N
			005907	09022149	240-35-6341.00-001-599021	FOOD DELIVERED	3,315.57	N
			005907	09022150	240-35-6341.00-001-599021	FOOD DELIVERED	101.80	N
			005907	09022148	240-35-6341.00-001-599021	FOOD DELIVERED	110.43	N
				09022149	240-35-6341.00-001-599021	SHORTED ON TRUCK	-64.04	N
			005907	09022149	240-35-6341.00-001-599031	FOOD DELIVERED	1,101.22	N
			005907	09022051	240-35-6341.00-041-599000	FOOD DELIVERED	7,307.43	N
			005907	09022051	240-35-6341.00-041-599021	FOOD DELIVERED	1,653.44	N
				09022051	240-35-6341.00-041-599021	SHORTED ON TRUCK	-32.02	N
			005907	09022051	240-35-6341.00-041-599031	FOOD DELIVERED	1,427.26	N
			005907	09022053	240-35-6341.00-101-599000	FOOD DELIVERED	1,910.09	N
			005907	09022053	240-35-6341.00-101-599021	FOOD DELIVERED	220.72	N
			005907	09022054	240-35-6341.00-102-599000	FOOD DELIVERED	4,027.53	N
			005907	09022054	240-35-6341.00-102-599021	FOOD DELIVERED	1,333.12	N
				09022054	240-35-6341.00-102-599021	SHORTED ON TRUCK	-160.10	N
			005907	09022054	240-35-6341.00-102-599031	FOOD DELIVERED	360.29	N

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
			005907	09022050	240-35-6341.00-104-599000	FOOD DELIVERED	8,057.96	N
			005907	09022050	240-35-6341.00-104-599021	FOOD DELIVERED	1,332.12	N
				09022050	240-35-6341.00-104-599021	SHORTED ON TRUCK	-256.16	N
			005907	09022050	240-35-6341.00-104-599031	FOOD DELIVERED	810.81	N
			005907	09022055	240-35-6341.00-105-599000	FOOD DELIVERED	4,842.61	N
			005907	09022055	240-35-6341.00-105-599021	FOOD DELIVERED	432.51	N
			005907	09022055	240-35-6341.00-105-599031	FOOD DELIVERED	663.93	N
			005907	09022149	240-35-6342.00-001-599000	FOOD DELIVERED	284.08	N
			005907	09022149	240-35-6342.00-001-599021	FOOD DELIVERED	284.08	N
			005907	09022051	240-35-6342.00-041-599000	FOOD DELIVERED	456.38	N
			005907	09022052	240-35-6342.00-041-599000	FOOD DELIVERED	36.69	N
			005907	09022051	240-35-6342.00-041-599021	FOOD DELIVERED	456.38	N
			005907	09022052	240-35-6342.00-041-599021	FOOD DELIVERED	36.69	N
			005907	09022053	240-35-6342.00-101-599000	FOOD DELIVERED	154.52	N
			005907	09022053	240-35-6342.00-101-599021	FOOD DELIVERED	154.52	N
			005907	09022054	240-35-6342.00-102-599000	FOOD DELIVERED	406.33	N
			005907	09022054	240-35-6342.00-102-599021	FOOD DELIVERED	271.69	N
			005907	09022050	240-35-6342.00-104-599000	FOOD DELIVERED	542.78	N
			005907	09022050	240-35-6342.00-104-599021	FOOD DELIVERED	500.00	N
			005907	09022055	240-35-6342.00-105-599000	FOOD DELIVERED	568.22	N
			005907	09022055	240-35-6342.00-105-599021	FOOD DELIVERED	284.09	N
			005907	09036945	240-35-6342.00-999-599000	FOOD DELIVERED	291.94	N
						Totals for Check 007194	59,241.22	
007195	09-12-2024	LAMINATION DEPOT, IN	250463	166443	199-11-6399.93-041-511000	CAMPUS SUPPLIES	676.32	N
007196	09-12-2024	LANSLOWNE-MOODY	250336	ID85236	199-51-6399.79-999-599000	GROUNDS SUPPLIES	205.80	N
007197	09-12-2024	LBR MECHANICAL	250705	13986	199-51-6248.77-999-599000	HVAC REPAIR @ GLE & JH	2,280.94	N
007198	09-12-2024	LONE STAR A/C	250683	LS2537	168-51-6249.00-999-599000	ICE MACHINE @ SKATING RINK	7,155.00	N
			005904	LS2531	240-35-6249.00-104-599000	WIC CONTROLLER REPLACED	1,540.00	N
						Totals for Check 007198	8,695.00	
007199	09-12-2024	MAGNOLIA HS CROSS C	005917	09/07 XC	169-36-6499.18-001-591000	XC BOYS ENTRY 09/07	150.00	N
			005917	09/07 XC	169-36-6499.19-001-591000	XC GILRS ENTRY 09/07	150.00	N
						Totals for Check 007199	300.00	
007200	09-12-2024	MARK'S PLUMBING PAR	250277	INV002172165	199-51-6319.00-999-599000	DISTRICT PLUMBING SUPPLIES	267.50	N
			250277	INV002171994	199-51-6319.00-999-599000	DISTRICT PLUMBING SUPPLIES	2,157.60	N
						Totals for Check 007200	2,425.10	
007201	09-12-2024	MELBA F.CASEY	250755	188155	199-36-6299.35-001-599000	K MERTENS - ROTC PATCHES	175.00	N
007202	09-12-2024	MOAKCASEY, LLC	250752	TAC 33-3274	199-13-6411.00-001-599000	A CRANNEY - TX ASSESSMENT C	225.00	N
			250685	TAC 33 3037	199-31-6411.90-999-599000	ASSESSMENT CONF CRAWFORD	225.00	N
			250750	INV12338	199-41-6299.00-701-599000	MONTHLY CONSULTATION	720.00	N
			250725	INV12270	199-41-6299.00-702-599000	TEAM BUILDING BOARD TRAININ	2,943.84	N
						Totals for Check 007202	4,113.84	

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
007203	09-12-2024	MULTI HEALTH SYSTEM	250431	SIP00443510	199-31-6339.00-999-523023	TESTING MATERIALS	2,250.00	N
007204	09-12-2024	O'REILLY AUTOMOTIVE	250607	3052776 CUST #	199-11-6399.64-001-522000	AUTO BODY SUPPLIES	293.99	N
			250515	6043-460169	199-51-6319.00-999-599000	MAINTENANCE SUPPLIES	44.10	N
Totals for Check 007204							338.09	
007205	09-12-2024	PINNACLE MEDICAL MA	250009	109710	199-34-6218.00-999-599000	Physicals & Drug Tests	764.00	N
007206	09-12-2024	FOUR PZ PIZZA, INC.	250262	00030 8/30	168-61-6399.00-999-599000	PIZZAS FOR CONC/PARTIES	35.50	N
			250262	00002 8/31	168-61-6399.00-999-599000	PIZZAS FOR CONC/PARTIES	65.50	N
			250262	00003 8/31	168-61-6399.00-999-599000	PIZZAS FOR CONC/PARTIES	35.50	N
			250262	00004 8/31	168-61-6399.00-999-599000	PIZZAS FOR CONC/PARTIES	145.50	N
			250262	00026 8/31	168-61-6399.00-999-599000	PIZZAS FOR CONC/PARTIES	35.50	N
			250262	00005 8/31	168-61-6399.00-999-599000	PIZZAS FOR CONC/PARTIES	35.50	N
			250262	00002 9/01	168-61-6399.00-999-599000	PIZZAS FOR CONC/PARTIES	45.50	N
			250650	00001 8/28	199-11-6497.00-102-511000	STUDENT ADVISORY MEETING	25.50	N
Totals for Check 007206							424.00	
007207	09-12-2024	PLATINUM GRASS SERV	250027	164966	199-51-6299.00-999-599000	DEAD TREE REMOVAL @ TLE	5,880.00	N
007208	09-12-2024	PRO-ED	250429	3052607	199-31-6339.00-999-523023	TESTING MATERIALS	449.90	N
007209	09-12-2024	PS LIGHTWAVE, LLC	250017	30155	199-11-6299.00-999-511053	SISD INTERNET PROVIDER	4,985.41	N
007210	09-12-2024	QUILL CORP.	250440	40224514	199-00-1312.00-000-500000	DISTRICT STOCK 2024-25	151.92	N
			250440	39978316	199-00-1312.00-000-500000	DISTRICT STOCK 2024-25	656.95	N
			250440	39979386	199-00-1312.00-000-500000	DISTRICT STOCK 2024-25	305.55	N
Totals for Check 007210							1,114.42	
007211	09-12-2024	RAISE YOUR HAND TEX	250749	9/19 REG	199-41-6419.00-702-599000	BOARD TRUSTEE ADVOCATES C	750.00	N
007212	09-12-2024	REGION 9 UIL	250754	10/22	199-36-6499.29-001-599000	MARCHING BAND ENTRY 10/22	500.00	N
007213	09-12-2024	ROGERS, MORRIS, & GR	250736	54968	199-41-6211.00-702-599000	LEGAL FEES	1,882.50	N
			250736	54969	199-41-6211.00-702-599000	LEGAL FEES	2,262.89	N
Totals for Check 007213							4,145.39	
007214	09-12-2024	SCHOOL SPECIALTY LL	250632	208134815232	199-11-6399.45-999-511055	DISTRICT ART SUPPLIES	2,139.22	N
007215	09-12-2024	SCHOOLCOMP	250411	17823	199-00-1411.00-000-500000	2024-25 WORKERS COMP	4,139.32	N
			250411	17753	199-00-1411.00-000-500000	2024-25 WORKERS COMP	38,977.37	N
Totals for Check 007215							43,116.69	
007216	09-12-2024	SECURLY INC	250740	132546	199-11-6397.00-041-511053	SOFTWARE FOR W.I.N.	3,603.00	N
007217	09-12-2024	SHOES FOR CREWS	250164	48568061	240-35-6395.00-999-599000	UNIFORMS-SHOES	132.92	N
007218	09-12-2024	SIRCHIE ACQUISITION C	250516	0661673-IN	199-52-6399.00-999-599000	PD EVIDENCE SUPPLIES	106.67	N
007219	09-12-2024	SOUTHERN FLORAL	250174	311672	199-11-6399.68-001-522000	FLORAL DESIGN LAB SUPPLIES	138.38	N
007220	09-12-2024	MIDWAY FAST FOODS	005913	1/A 656748	169-36-6412.00-001-591000	JH VB MEALS 09/05	195.72	N
			005913	1/A 657502	169-36-6412.00-001-591000	JH FB MEALS 09/09	573.18	N
			250768	1/A 657738	199-41-6497.00-702-599000	BOARD MEETING FOOD	118.41	N
Totals for Check 007220							887.31	

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
007221	09-12-2024	SUNSET FIRE & SECURI	250153	021424	199-51-6249.77-999-599000	MONTHLY ALARM MONITORING	1,293.30	N
007222	09-12-2024	SWICEGOOD MUSIC CO	250596	S464315	199-11-6396.29-001-511000	R. MEADOWS - BAND	9,300.00	N
007223	09-12-2024	TASB	250707	660609	199-51-6495.00-999-599000	ENVIRONMENTAL MEMBERSHIP	3,150.00	N
007224	09-12-2024	TASBO	005911	24887-2024	199-41-6495.00-750-599000	MEMBERSHIP BOLSTER	145.00	N
			005911	64877-2024	199-41-6495.00-750-599000	MEMBERSHIP GUTHRIE	145.00	N
						Totals for Check 007224	290.00	
007225	09-12-2024	TASPA	250744	200017357	199-41-6411.00-750-599041	WINTER CONFERENCE KROEGE	305.00	N
			250744	200017355	199-41-6411.00-750-599041	WINTER CONFERENCE MORROW	430.00	N
			250744	200017358	199-41-6411.00-750-599041	WINTER CONFERENCE CAMPBEL	305.00	N
						Totals for Check 007225	1,040.00	
007226	09-12-2024	TEXAS COLOR GUARD	250717	451298338928	199-36-6499.29-001-599000	R. MEADOWS - COLOR GUARD R	600.00	N
007227	09-12-2024	TEXAS COUNSELING AS	250693	117213 BOLES	199-31-6495.00-001-599000	TCA MEMBERSHIP BOLES	180.00	N
			250693	114601 BRIGGS	199-31-6495.00-001-599000	TCA MEMBERSHIP BRIGGS	180.00	N
			250693	1157515	199-31-6495.00-001-599000	TCA MEMBERSHIP LOUGEE	160.00	N
						Totals for Check 007227	520.00	
007228	09-12-2024	TEXAS MUSIC EDUCATO	250689	71980 RAMSEY	199-13-6495.29-001-599000	MEMBERSHIP RAMSEY	165.00	N
			250689	116323	199-13-6495.29-001-599000	MEMBERSHIP MEADOWS	165.00	N
						Totals for Check 007228	330.00	
007229	09-12-2024	THE ART OF EDUCATIO	250714	323470	410-11-6321.00-999-511000	New Fine Arts Curriculum	6,291.00	N
007230	09-12-2024	THREADS	250732	32418	199-41-6399.00-750-599041	DEPARTMENT SHIRTS	126.47	N
007231	09-12-2024	UNIFIRST	250094	2670209949	199-34-6299.00-999-599000	Dry Cleaning	65.99	N
007232	09-12-2024	WETZELS STATE INSPE	250011	T-16/2025	199-34-6249.00-999-599000	Vehicle Inspections	25.50	N
			250011	PD-21/2025	199-34-6249.00-999-599000	Vehicle Inspections	25.50	N
			250011	M-86/2025	199-34-6249.00-999-599000	Vehicle Inspections	25.50	N
						Totals for Check 007232	76.50	
007233	09-12-2024	WINNING WAY SERVICE	250054	24 08291104	699-81-6629.00-999-599072	TEA CODE REVIEW NEW GLE	37,075.00	N
			002125	24 08291101	699-81-6629.00-999-599073	TEA CODE 61 INSPECTIONS NEW	3,125.00	N
			002126	24 08291102	699-81-6629.00-999-599074	TEA CODE 61 INSPECTIONS HS A	720.00	N
						Totals for Check 007233	40,920.00	
007234	09-12-2024	WORTH HYDROCHEM O	250155	130401	199-51-6248.77-999-599000	HVAC WATER TREATMENT SERVI	795.00	N
007235	09-12-2024	XL PARTS ,LLC	250093	34CT2106	199-34-6319.00-999-599000	Parts	280.00	N
007236	09-12-2024	YELLOWSTONE LANDSC	250013	758454	199-51-6299.79-999-599000	DISTRICT LANDSCAPING	13,329.68	N
007237	09-12-2024	YUMI ICE CREAM CO., IN	005905	24035609	240-35-6341.00-001-599031	ICE CREAM DELIVERED	377.28	N
			005905	24035608	240-35-6341.00-104-599031	ICE CREAM DELIVERED	428.64	N
						Totals for Check 007237	805.92	
007238	09-16-2024	ERNEST NELSON AND M	005919	06/02-09/01-24	199-41-6211.00-750-599062	LEGAL SETTLEMENT 06/03-09/01	8,500.00	N
007239	09-19-2024	ACME ARCHITECTURAL	250218	4101200	199-51-6319.00-999-599000	DOOR REPAIR SUPPLIES	13.04	N
			250218	4101470	199-51-6319.00-999-599000	DOOR REPAIR SUPPLIES	134.17	N
						Totals for Check 007239	147.21	

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
007240	09-19-2024	AMAZON CAPITAL	250350	08/06-08/14	199-00-1312.00-000-500000	DISTRICT STOCK 2024-25	6,882.62	N
			250499	08/16-09/05	199-00-1312.00-000-500000	DISTRICT STOCK 2024-25	2,776.99	N
			250720	09/05-09/10	199-00-1312.00-000-500000	DISTRICT STOCK 2024-25	1,661.72	N
Totals for Check 007240							11,321.33	
007241	09-19-2024	AMERICAN ASSOCIATIO	005929	SHELLY PETTY	199-23-6399.00-105-599000	TLE NOTARY	108.90	N
007242	09-19-2024	AVCA	005928	NAKIA TAYLOR	169-36-6495.00-001-591000	VB MEMBERSHIP - TAYLOR	90.00	N
007243	09-19-2024	BRICARE INDUSTRIAL L	250622	C158206	199-11-6399.64-001-522000	AUTO BODY SUPPLIES	192.17	N
007244	09-19-2024	BENCHMARK EDUCATIO	250712	2929	263-11-6399.00-999-525000	CLASSROOM RENEWAL SUBSCRI	700.00	N
007245	09-19-2024	CITIBANK	250041	3651729156	168-61-6499.00-999-599000	MONTHLY CHARGE FOR SKATIN	210.03	N
			250649	3651729156	199-11-6399.51-102-511000	FOR PE EQUIPMENT 6TH GRADE	178.50	N
			005927	3651729156	199-11-6499.99-999-511000	ATHLETICS - FOOTBALL	359.40	N
			005927	3651729156	199-11-6499.99-999-511000	HIGH SCHOOL - SENIOR CLASS	218.50	N
			005927	3651729156	199-11-6499.99-999-511000	COSMETOLOGY	500.00	N
			005926	363651729156	199-31-6299.90-999-599000	FORM PUBLISHER	79.00	N
			250079	3651729156	199-34-6299.00-999-599000	VEHICLE REGISTRATIONS	391.48	N
			250079	3651729156	199-34-6299.00-999-599000	VEHICLE REGISTRATIONS	55.25	N
			250078	3651729156	199-34-6299.00-999-599000	Fingerprinting	147.75	N
			250507	3651729156	199-36-6399.34-999-599000	ROBOTICS FIRST LEGO LEAGUE	1,537.04	N
			250266	3651729156	199-41-6411.00-701-599000	TXEDCON 2024 HOTEL	1,211.77	N
			250583	3651729156	199-41-6411.00-750-599000	ACET CONFERENCE REG HOUSE	600.00	N
			250628	3651729156	199-41-6411.00-750-599041	TAMU CAREER FAIR	200.00	N
			250652	3651729156	199-41-6411.00-750-599041	CHAMBER EXPO	300.00	N
			250266	3651729156	199-41-6419.00-702-599000	TXEDCON 2024 HOTEL	1,211.77	N
			250266	3651729156	199-41-6419.00-702-599000	TXEDCON 2024 HOTEL	735.83	N
			250403	3651729156	199-52-6399.00-999-599000	PURCHASE AMMO FOR PD	108.24	N
			250681	3651729156	199-61-6299.00-999-599000	Online Photo Editing	39.99	N
Totals for Check 007245							8,084.55	
007246	09-19-2024	DECKER EQUIPMENT	250352	592337A	199-51-6319.00-999-599000	MAINTENANCE SUPPLIES	103.95	N
			250352	592115A	199-51-6319.00-999-599000	MAINTENANCE SUPPLIES	246.34	N
Totals for Check 007246							350.29	
007247	09-19-2024	DEPARTMENT OF STAT	250795	082024	199-51-6259.74-999-599000	WATER TESTING SERVICES	562.00	N
007248	09-19-2024	DIGITAL PERFORMANC	250694	20247199	199-36-6399.29-001-599000	R. MEADOWS - BAND	393.50	N
007249	09-19-2024	ELLIOTT ELECTRIC SUP	250644	69-77150-01	199-51-6248.77-999-599000	HVAC SUPPLIES @ STADIUM	327.61	N
			250644	69-77487-01	199-51-6248.77-999-599000	HVAC SUPPLIES @ STADIUM	141.00	N
Totals for Check 007249							468.61	
007250	09-19-2024	ELYSE MCGINNIS	005941	9/7 PSAT REIMB	199-11-6497.00-001-511000	PSAT EXAM PREP	54.42	N
007251	09-19-2024	EMC CAR CARE & TOWI	250096	24-05204	199-34-6299.00-999-599000	Towing	250.00	N
007252	09-19-2024	ORACLE ELEVATOR HO	250146	SIN278986	199-51-6249.00-999-599000	ELEVATOR INSPECTIONS	10,560.00	N
007253	09-19-2024	FUEL CONTROL SOLUTI	250466	1652	199-34-6319.00-999-599000	Keys to access fuel	430.00	N

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
007254	09-19-2024	GANDY INK	250588	852081	199-41-6399.00-750-599041	DEPARTMENT SHIRTS	341.85	N
007255	09-19-2024	GOOD PROMOTIONS	250806	31766	199-41-6399.00-750-599042	PROMOTIONAL ITEMS	260.00	N
007256	09-19-2024	GTS TECHNOLOGY SOL	250788	INV80608	199-11-6398.00-001-511039	MONITOR FOR ED. FOUNDATION	116.99	N
			250761	INV80610	199-11-6398.00-041-525000	STUDENT CHROMEBOOKS	10,298.16	N
			250783	INV80611	199-11-6398.00-104-525000	CHROMEBOOKS FOR ESL/BIL TE	8,009.68	N
			250763	INV80609	199-12-6398.00-001-599000	FOUR MONITORS FOR SHS	467.96	N
			250627	INV80612	199-34-6398.00-999-599000	TWO STAFF DEVICES	1,038.62	N
						Totals for Check 007256	19,931.41	
007257	09-19-2024	HARDIES	005923	06136323	240-35-6341.00-001-599000	PRODUCE DELIVERED	1,752.62	N
			005923	06136323	240-35-6341.00-001-599021	PRODUCE DELIVERED	223.88	N
			005923	06136325	240-35-6341.00-041-599000	PRODUCE DELIVERED	958.34	N
			005923	06136325	240-35-6341.00-041-599021	PRODUCE DELIVERED	154.80	N
			005923	06136321	240-35-6341.00-101-599000	PRODUCE DELIVERED	1,588.74	N
			005923	06136321	240-35-6341.00-101-599021	PRODUCE DELIVERED	266.83	N
			005923	06136320	240-35-6341.00-102-599000	PRODUCE DELIVERED	536.34	N
			005923	06136320	240-35-6341.00-102-599021	PRODUCE DELIVERED	198.88	N
			005923	06136322	240-35-6341.00-104-599000	PRODUCE DELIVERED	2,156.49	N
			005923	06136322	240-35-6341.00-104-599021	PRODUCE DELIVERED	267.80	N
			005923	06136327	240-35-6341.00-105-599000	PRODUCE DELIVERED	1,315.28	N
			005923	06136327	240-35-6341.00-105-599021	PRODUCE DELIVERED	281.16	N
						Totals for Check 007257	9,701.16	
007258	09-19-2024	HIGH POINT	250697	205319	199-51-6399.00-999-599078	Bath Tissue Hand Soap Pap. Tow	2,181.60	N
			250530	205309	199-51-6399.02-999-599078	CHEMICALS, LINERS, GLOVES	1,350.10	N
			250530	204424-2	199-51-6399.02-999-599078	CHEMICALS, LINERS, GLOVES	840.70	N
			250163	205255	240-35-6499.00-999-599000	CHEMICALS FOR DISHMACHINES	3,295.85	N
						Totals for Check 007258	7,668.25	
007259	09-19-2024	HILAND DAIRY FOODS C	005924	0909249082029	240-35-6341.00-001-599000	MILK DELIVERED	394.60	N
			005924	0911249085597	240-35-6341.00-001-599000	MILK DELIVERED	335.41	N
			005924	0913240016163	240-35-6341.00-001-599000	MILK DELIVERED	207.17	N
			005924	0909249082029	240-35-6341.00-001-599021	MILK DELIVERED	394.60	N
			005924	0911249085597	240-35-6341.00-001-599021	MILK DELIVERED	335.41	N
			005924	0913240016163	240-35-6341.00-001-599021	MILK DELIVERED	207.16	N
			005924	0909249082028	240-35-6341.00-041-599000	MILK DELIVERED	266.36	N
			005924	0911249085596	240-35-6341.00-041-599000	MILK DELIVERED	335.41	N
			005924	0913249088395	240-35-6341.00-041-599000	MILK DELIVERED	266.36	N
			005924	0909249082028	240-35-6341.00-041-599021	MILK DELIVERED	266.35	N
			005924	0911249085596	240-35-6341.00-041-599021	MILK DELIVERED	335.41	N
			005924	0913249088395	240-35-6341.00-041-599021	MILK DELIVERED	266.35	N
			005924	0909249082031	240-35-6341.00-101-599000	MILK DELIVERED	108.52	N
			005924	0911249085599	240-35-6341.00-101-599000	MILK DELIVERED	420.91	N
			005924	0913249088398	240-35-6341.00-101-599000	MILK DELIVERED	210.42	N
			005924	0909249082031	240-35-6341.00-101-599021	MILK DELIVERED	108.51	N
			005924	0911249085599	240-35-6341.00-101-599021	MILK DELIVERED	210.45	N
			005924	0913249088398	240-35-6341.00-101-599021	MILK DELIVERED	105.26	N

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
			005924	0909249082030	240-35-6341.00-102-599000	MILK DELIVERED	217.03	N
			005924	0911249085598	240-35-6341.00-102-599000	MILK DELIVERED	207.17	N
			005924	0913249088397	240-35-6341.00-102-599000	MILK DELIVERED	138.11	N
			005924	0909249082030	240-35-6341.00-102-599021	MILK DELIVERED	217.03	N
			005924	0911249085598	240-35-6341.00-102-599021	MILK DELIVERED	207.16	N
			005924	0913249088397	240-35-6341.00-102-599021	MILK DELIVERED	138.11	N
			005924	0909249082027	240-35-6341.00-104-599000	MILK DELIVERED	500.00	N
			005924	0911240016139	240-35-6341.00-104-599000	MILK DELIVERED	400.00	N
			005924	0909249082027	240-35-6341.00-104-599021	MILK DELIVERED	249.74	N
			005924	0911240016139	240-35-6341.00-104-599021	MILK DELIVERED	290.55	N
			005924	0909249082026	240-35-6341.00-105-599000	MILK DELIVERED	454.80	N
			005924	0911249085594	240-35-6341.00-105-599000	MILK DELIVERED	467.44	N
			005924	0913249088394	240-35-6341.00-105-599000	MILK DELIVERED	189.50	N
			005924	0909249082026	240-35-6341.00-105-599021	MILK DELIVERED	227.40	N
			005924	0911249085594	240-35-6341.00-105-599021	MILK DELIVERED	233.71	N
			005924	0913249088394	240-35-6341.00-105-599021	MILK DELIVERED	94.75	N
						Totals for Check 007259	9,007.16	
007260	09-19-2024	HOUSTON CHRONICLE	005933	34349459	199-41-6491.00-750-599000	AD FOR BUDGET AND TAX RATE	864.38	N
007261	09-19-2024	HUCKABEE & ASSOCIAT	250042	103234	199-41-6219.00-750-599000	BOND PLANNING 2025	7,500.00	N
007262	09-19-2024	JEFFREY BURKE	005940	09/15-16	199-41-6411.00-701-599000	TRM SUPERINTENDENTS FORUM	64.00	N
007263	09-19-2024	KEVIN MERTENS	005938	09/28 MEALS	199-36-6412.35-001-599000	AFJROTC COMPETITION MEALS	436.00	N
007264	09-19-2024	KIMBALL MIDWEST	250084	102593044	199-34-6319.00-999-599000	Parts	46.77	N
			250084	102599566	199-34-6319.00-999-599000	Parts	459.40	N
						Totals for Check 007264	506.17	
007265	09-19-2024	LABATT FOOD SERVICE	005925	09109623	240-35-6341.00-001-599000	FOOD DELIVERED	13,547.82	N
			005925	09109622	240-35-6341.00-001-599000	FOOD DELIVERED	63.68	N
			005925	09109624	240-35-6341.00-001-599000	FOOD DELIVERED	25.73	N
				09109622	240-35-6341.00-001-599000	SHORTED ON TRUCK	-63.68	N
			005925	09109623	240-35-6341.00-001-599021	FOOD DELIVERED	1,042.05	N
			005925	09109623	240-35-6341.00-001-599031	FOOD DELIVERED	2,430.02	N
			005925	09109426	240-35-6341.00-041-599000	FOOD DELIVERED	8,670.45	N
			005925	09109426	240-35-6341.00-041-599021	FOOD DELIVERED	662.72	N
			005925	09109426	240-35-6341.00-041-599031	FOOD DELIVERED	199.40	N
			005925	09109427	240-35-6341.00-101-599000	FOOD DELIVERED	3,630.11	N
			005925	09109427	240-35-6341.00-101-599021	FOOD DELIVERED	922.23	N
			005925	09109427	240-35-6341.00-101-599031	FOOD DELIVERED	73.76	N
			005925	09109428	240-35-6341.00-102-599000	FOOD DELIVERED	2,894.20	N
			005925	09109428	240-35-6341.00-102-599021	FOOD DELIVERED	1,787.22	N
			005925	09109428	240-35-6341.00-102-599031	FOOD DELIVERED	283.35	N
			005925	09109424	240-35-6341.00-104-599000	FOOD DELIVERED	7,569.81	N
			005925	09109424	240-35-6341.00-104-599021	FOOD DELIVERED	1,180.41	N
			005925	09109424	240-35-6341.00-104-599031	FOOD DELIVERED	860.75	N
			005925	09109429	240-35-6341.00-105-599000	FOOD DELIVERED	4,351.75	N

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT	
			005925	09109429	240-35-6341.00-105-599021	FOOD DELIVERED	2,525.15	N	
			005925	09109429	240-35-6341.00-105-599031	FOOD DELIVERED	366.09	N	
			005925	09109623	240-35-6342.00-001-599000	FOOD DELIVERED	1,180.48	N	
			005925	09109623	240-35-6342.00-001-599021	FOOD DELIVERED	1,180.48	N	
			005925	09109426	240-35-6342.00-041-599000	FOOD DELIVERED	291.84	N	
			005925	09109426	240-35-6342.00-041-599021	FOOD DELIVERED	291.84	N	
			005925	09109427	240-35-6342.00-101-599000	FOOD DELIVERED	169.78	N	
			005925	09109427	240-35-6342.00-101-599021	FOOD DELIVERED	203.91	N	
			005925	09109428	240-35-6342.00-102-599000	FOOD DELIVERED	299.06	N	
			005925	09109428	240-35-6342.00-102-599021	FOOD DELIVERED	249.18	N	
			005925	09109424	240-35-6342.00-104-599000	FOOD DELIVERED	200.00	N	
			005925	09109425	240-35-6342.00-104-599000	FOOD DELIVERED	100.00	N	
			005925	09109424	240-35-6342.00-104-599021	FOOD DELIVERED	193.67	N	
			005925	09109425	240-35-6342.00-104-599021	FOOD DELIVERED	26.52	N	
			005925	09109429	240-35-6342.00-105-599000	FOOD DELIVERED	628.56	N	
			005925	09109429	240-35-6342.00-105-599021	FOOD DELIVERED	274.54	N	
Totals for Check 007265							58,312.88		
007266	09-19-2024	LANGHAM CREEK HS	005936	SY 24/25 ENTRY	199-36-6412.35-001-599000	ENTRY FEE	275.00	N	
007267	09-19-2024	LAPREA EDUCATION IN	250594	6052AR	211-11-6399.01-105-530020	Instructional Reading	5,436.92	N	
007268	09-19-2024	LBR MECHANICAL	250810	14030	199-51-6248.77-999-599000	HVAC REPAIR @ PCE	2,683.00	N	
			005921	14029	240-35-6249.00-001-599000	PIZZA LINE PASS THROUGH WAR	945.00	N	
			005921	14031	240-35-6249.00-001-599000	2 OVENS NOT TEMPING	3,426.65	N	
Totals for Check 007268							7,054.65		
007269	09-19-2024	BOOKS INTERNATIONAL	250525	LTR1027738	211-11-6399.01-105-530020	Instructional Reading	226.55	N	
007270	09-19-2024	LONE STAR A/C	005920	LS2536	240-35-6249.00-041-599000	REPLACE WALK IN FREEZER DO	4,980.00	N	
			005920	JBA1711	240-35-6249.00-101-599000	REACH IN COOLER FAN MOTOR	245.00	N	
Totals for Check 007270							5,225.00		
007271	09-19-2024	MCCOY CORPORATION	250215	9872918	199-51-6319.00-999-599000	M&O SUPPLIES	142.21	N	
007272	09-19-2024	MUSIC AND ARTS	250756	INV046181843	199-11-6396.29-001-511000	R. MEADOWS - BAND	8,212.20	N	
			250701	INV046177932	199-11-6399.29-041-511000	BAND SUPPLIES	126.08	N	
			250701	INV046179866	199-11-6399.29-041-511000	BAND SUPPLIES	74.26	N	
			250701	INV046145505	199-11-6399.29-041-511000	BAND SUPPLIES	212.60	N	
Totals for Check 007272							8,625.14		
007273	09-19-2024	PAIGE WALSH	005935	CN ACCT	240-00-5751.00-000-500000	CN ACCOUNT REFUND	23.50	N	
007274	09-19-2024	PEET JR. HIGH	005934	11/15-16 BBALL	169-36-6499.00-041-591000	8TH JH BOYS BASKETBALL ENTR	350.00	N	
007275	09-19-2024	PITNEY BOWES BANK IN	005932	11411026	199-00-1311.00-000-500000	POSTAGE METER REFILL	2,000.00	N	
007276	09-19-2024	PLANK ROAD	250659	25-004688	199-11-6399.46-101-511000	CURRICULUM FOR STUDENTS	104.25	N	
007277	09-19-2024	POCKET NURSE ENTER	250702	1403522-1	244-11-6399.00-001-522000	HEALTH SCIENCE LAB SUPPLIES	1,472.32	N	
007278	09-19-2024	QUILL CORP.	250672	40319789	199-00-1312.00-000-500000	DISTRICT STOCK 2024-25	27.19	N	
			250672	40317898	199-00-1312.00-000-500000	DISTRICT STOCK 2024-25	1,112.47	N	
256							Totals for Check 007278	1,139.66	

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
007279	09-19-2024	R E PORTABLE BUILDIN	250802	08282024	199-51-6299.00-999-599000	MOVING SERVICE	800.00	N
007280	09-19-2024	ALLIED WASTE SERVICE	250044	0853-007987901	199-51-6259.75-999-599000	DISTRICT TRASH SERVICE	7,393.47	N
007281	09-19-2024	RHYTHMBEE, INC.	250809	2032R5	199-11-6399.46-102-511000	SUBSCRIPTION FOR MUSIC	100.00	N
007282	09-19-2024	ROBERT BROOKE & ASS	250412	327599	199-51-6319.00-999-599000	ATHLETICS REPAIR PARTS	1,495.00	N
007283	09-19-2024	SANDRA MERCURI EDU	250261	072924	199-13-6299.00-999-525000	ESL & BILINGUAL DUAL POWER U	3,000.00	N
007284	09-19-2024	SHANE CONKLIN	005931	TICKET REIMB	199-21-6411.00-999-599040	FRSLN PLANE TICKET REIMB	402.03	N
007285	09-19-2024	SILKTIDE INC	250805	INV 0371	199-61-6299.00-999-599000	Website Evaluation Platform	3,524.66	N
007286	09-19-2024	SLP NOW	250773	INV-2527	224-11-6299.00-999-523000	SPEECH AND LANGUAGE	1,245.00	N
007287	09-19-2024	FIREPLACE, INC. (SMOR	250665	37932	211-61-6299.00-999-530000	NEWSLETTERS	1,799.00	N
007288	09-19-2024	STOCKTON JR. HIGH	005937	11/15-16 BBALL	169-36-6499.00-041-591000	7TH JH BOYS BBALL ENTRY 11/15	350.00	N
007289	09-19-2024	STX ROOFING	250417	2348-1	199-51-6249.00-999-599000	HS ROOF REPAIRS	4,235.88	N
			250416	2349-1	199-51-6249.00-999-599000	PWE ROOF REPAIR	4,066.06	N
						Totals for Check 007289	8,301.94	
007290	09-19-2024	SWEETWATER	250698	42274421	199-11-6396.29-001-511000	R. MEADOWS - BAND	169.00	N
			250595	42188657	199-11-6396.29-001-511000	R. MEADOWS - BAND	14,508.00	N
						Totals for Check 007290	14,677.00	
007291	09-19-2024	SYMMETRY ENERGY SO	250142	18925214	199-51-6259.73-999-599000	DISTRICT GAS UTILITY	2,417.23	N
007292	09-19-2024	TAMEKA MARTIN	005939	09/17-18	199-41-6411.00-750-599041	CAREET FAIR TRAVEL	64.00	N
007293	09-19-2024	TASBO	250776	39901-2024	199-34-6495.00-999-599000	Membership Dues - D. Moody	145.00	N
007294	09-19-2024	TASSP	250765	107005	199-23-6495.00-001-599000	E MCGINNIS - TASSP	285.00	N
007295	09-19-2024	TEJAS MATERIALS, INC.	250223	2226094-00	199-51-6319.00-999-599000	MAINTENANCE SUPPLIES	688.08	N
007296	09-19-2024	TERRACON CONSULTA	001888	TM63000	699-81-6629.00-999-599072	GEO SURVEY PRESSWOOD ELE	2,000.00	N
			250584	TM62341	699-81-6629.00-999-599072	CONSTRUCTION MATERIALS TES	31,526.30	N
						Totals for Check 007296	33,526.30	
007297	09-19-2024	TEXAS ASSOCIATION MI	250781	2024 140	199-41-6411.00-750-599000	TAMS CONF REG BRIGGS	200.00	N
007298	09-19-2024	TEXAS COUNSELING AS	250678	LELATA	199-31-6411.00-101-599000	REGISTRATION	80.00	N
			250767	117102	199-31-6495.00-001-599000	S MARTINEZ - COUNSELING	180.00	N
			250741	116325	199-31-6495.00-041-599000	MEMBERSHIP 24-25	160.00	N
						Totals for Check 007298	420.00	
007299	09-19-2024	THOMAS BUS GULF	250092	02590863	199-34-6319.00-999-599000	Parts	299.38	N
			250092	02590946	199-34-6319.00-999-599000	Parts	384.53	N
			250092	02590985	199-34-6319.00-999-599000	Parts	275.65	N
			250092	02590867	199-34-6319.00-999-599000	Parts	17.46	N
			250092	02590103	199-34-6319.00-999-599000	Parts	63.43	N
			250092	02590289	199-34-6319.00-999-599000	Parts	99.27	N
				02590127	199-34-6319.00-999-599000	CORE RETURN	-390.63	N
			250098	16360	199-34-6631.00-999-599000	3 Sped Buses	140,800.00	N
						Totals for Check 007299	141,549.09	

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
007300	09-19-2024	THOMPSON & HORTON	250807	67209	199-41-6211.00-702-599000	LEGAL FEES	3,703.75	N
			250807	67208	199-41-6211.00-702-599000	LEGAL FEES	462.50	N
			250807	66868	199-41-6211.00-702-599000	LEGAL FEES	1,082.50	N
Totals for Check 007300							5,248.75	
007301	09-19-2024	THSADA	005930	14205	169-36-6495.00-001-591000	MEMBERSHIP RENEWAL EUBANK	70.00	N
007302	09-19-2024	TNT PRINTING CO.	250799	69156	199-41-6399.00-750-599041	BUSINESS CARDS	157.00	N
007303	09-19-2024	UNITED DATA TECHNOL	250560	0500315335	199-11-6398.00-999-511053	CISCO, MERAKI LICENSES RENE	10,918.22	N
007304	09-19-2024	UNIFIRST	250094	2670212237	199-34-6299.00-999-599000	Dry Cleaning	65.99	N
007305	09-19-2024	UNIVERSAL NATURAL G	250053	400650	199-51-6259.73-999-599000	DISTRICT GAS UTILITY	469.50	N
007306	09-19-2024	VENTRIS LEARNING LLC	250505	20247170	211-11-6399.01-105-530020	Instructional Material	1,279.25	N
007307	09-19-2024	VITALSOURCE TECHNO	250376	VST22373B	199-11-6321.00-001-511039	2024 Fall Textbook	10,417.29	N
007308	09-19-2024	WEX BANK	250010	99660430	199-34-6311.00-999-599000	Fuel	717.78	N
007309	09-19-2024	XL PARTS ,LLC	250093	34CT3281	199-34-6319.00-999-599000	Parts	95.94	N
				34CT3322	199-34-6319.00-999-599000	CORE RETURN	-18.00	N
Totals for Check 007309							77.94	
007310	09-19-2024	YUMI ICE CREAM CO., IN	005922	23641553	240-35-6341.00-001-599031	ICE CREAM DELIVERED	404.64	N
			005922	23641552	240-35-6341.00-101-599031	ICE CREAM DELIVERED	372.96	N
			005922	23641551	240-35-6341.00-102-599031	ICE CREAM DELIVERED	350.40	N
			005922	24035655	240-35-6341.00-105-599031	ICE CREAM DELIVERED	513.60	N
Totals for Check 007310							1,641.60	
007311	09-19-2024	ZTASTIC SOLUTIONS LL	250452	260	211-13-6291.01-105-530020	PD-Language Enrichment for DL	1,800.00	N
			250451	261	211-13-6291.01-105-530020	DL/LPAC Procedures	3,200.00	N
Totals for Check 007311							5,000.00	
007312	09-26-2024	AED123, LLC	250791	16158	429-51-6299.00-999-599052	LIFE SAFETY SUPPLIES	9,675.00	N
007313	09-26-2024	ALLHEART	250073	0006239361	240-35-6395.00-999-599000	STAFF UNIFORMS 2024-25	25.41	N
			250073	0006249233	240-35-6395.00-999-599000	STAFF UNIFORMS 2024-25	304.10	N
Totals for Check 007313							329.51	
007314	09-26-2024	AMAZON CAPITAL	250499	08/19-09/04	199-00-1312.00-000-500000	DISTRICT STOCK 2024-25	6,956.60	N
			250720	09/04-09/16	199-00-1312.00-000-500000	DISTRICT STOCK 2024-25	6,194.51	N
			250499	08/13-09/4	199-00-1312.00-000-500000	DISTRICT STOCK 2024-25	2,702.67	N
Totals for Check 007314							15,853.78	
007315	09-26-2024	AMPLIFY EDUCATION,	250711	INV 301196	410-11-6321.00-999-511000	Spanish Readers Gd 5	4,320.00	N
007316	09-26-2024	HOUSTON PASADENA A	250075	H94748-IN	199-34-6311.00-999-599000	FUEL	16,149.10	N
007317	09-26-2024	AT&T	250048	0592900751001	199-51-6259.71-999-599000	DISTRICT PHONE SERVICE	188.54	N
007318	09-26-2024	BSN SPORTS, LLC	250823	926903127	169-36-6399.10-001-591000	FOOTBALL CLEATS	4,849.01	N
			250661	926922743	169-36-6399.31-001-591000	SOCCER EQUIPMENT	383.00	N
Totals for Check 007318							5,232.01	
007319	09-26-2024	CHALK'S TRUCK PARTS	250076	365203/1	199-34-6319.00-999-599000	Parts	108.50	N

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
007320	09-26-2024	CINTAS CORPORATION	250077	4205029224	199-34-6299.00-999-599000	Dry Cleaning	84.50	N
			250077	4205754055	199-34-6299.00-999-599000	Dry Cleaning	90.55	N
Totals for Check 007320							175.05	
007321	09-26-2024	CLIMATEC, LLC	250836	995007137	199-51-6299.00-999-599000	SERVICE CALL - PWE	340.00	N
007322	09-26-2024	CORI CARSON	005948	CAST 24 REIMB	199-13-6411.00-001-599000	STAT CAST 24 CONF REIMB	255.00	N
007323	09-26-2024	DAC-INC.	250506	2066488	199-52-6399.00-999-599053	PND AND VAST LICNSES	8,905.00	N
007324	09-26-2024	DEPT. OF INFORMATION	250275	24081388N	199-51-6259.71-999-599000	DISTRICT PHONE SERVICE	403.11	N
007325	09-26-2024	DRAMATIC PUBLISHING	250780	100166374	199-11-6399.23-041-511000	THEATER SUPPLIES	477.52	N
007326	09-26-2024	DUKE COMMUNICATION	250865	11387	199-51-6249.00-999-599000	DOOR ACCESS SERVICE	515.00	N
007327	09-26-2024	EDUCATION SERVICE C	250855	J.BOLSTER	199-41-6411.00-750-599000	ASCENDER CONF REGISTRATIO	350.00	N
007328	09-26-2024	EICHEL BAUM WARDELL	250787	91291	199-13-6411.00-001-599000	T. ANDERSON -TRAINING	450.00	N
007329	09-26-2024	ENTERGY	250050	180006704246	168-51-6259.72-999-599000	SKATING RINK ELECTRICITY	1,318.63	N
			250049	335005524658	199-51-6259.72-999-599000	DISTRICT ELECTRICITY	12,791.16	N
			250049	335005524657	199-51-6259.72-999-599000	DISTRICT ELECTRICITY	49.36	N
			250049	335005524656	199-51-6259.72-999-599000	DISTRICT ELECTRICITY	598.80	N
			250049	140006649560	199-51-6259.72-999-599000	DISTRICT ELECTRICITY	382.27	N
			250049	25008618157	199-51-6259.72-999-599000	DISTRICT ELECTRICITY	720.79	N
			250049	205007304350	199-51-6259.72-999-599000	DISTRICT ELECTRICITY	1,109.94	N
			250049	145007751687	199-51-6259.72-999-599000	DISTRICT ELECTRICITY	2,692.21	N
			250049	2026125486	199-51-6259.72-999-599000	DISTRICT ELECTRICITY	11,685.00	N
Totals for Check 007329							31,348.16	
007330	09-26-2024	EXPRESS BOOKSELLER	250679	17697	199-00-1312.00-000-500000	BOOKS	397.70	N
007331	09-26-2024	FOLLETT CONTENT SOL	250533	429452f	199-12-6669.00-101-599000	Battle of the Bluebonnets BKS	394.82	N
			250533	429452f	199-12-6669.00-102-599000	Battle of the Bluebonnets BKS	394.82	N
			250533	429452	199-12-6669.00-104-599000	Battle of the Bluebonnets BKS	394.82	N
			250533	429452	199-12-6669.00-105-599000	Battle of the Bluebonnets BKS	394.82	N
Totals for Check 007331							1,579.28	
007332	09-26-2024	GANDY INK	250360	856187	199-53-6395.00-999-599000	DEPARTMENT UNIFORM SHIRTS	535.50	N
007333	09-26-2024	GRAINGER	250221	9241106989	199-51-6319.00-999-599000	MAINTENANCE SUPPLIES	42.22	N
007334	09-26-2024	GREAT MINDS PBC	250448	INV205684	211-13-6291.01-105-530020	Eureka Math Onsite PD	23,400.00	N
007335	09-26-2024	GREATER EMC CHAMBE	250673	100506	199-41-6411.00-750-599042	Monthly Luncheon August	30.00	N
			250673	100508	199-41-6411.00-750-599042	Monthly Luncheon October	30.00	N
Totals for Check 007335							60.00	
007336	09-26-2024	HARDIES	005945	06146040	240-35-6341.00-001-599000	PRODUCE DELIVERED	1,264.01	N
			005945	06146040	240-35-6341.00-001-599021	PRODUCE DELIVERED	379.18	N
			005945	06146041	240-35-6341.00-041-599000	PRODUCE DELIVERED	1,225.08	N
			005945	06146041	240-35-6341.00-041-599021	PRODUCE DELIVERED	376.70	N
			005945	06146038	240-35-6341.00-101-599000	PRODUCE DELIVERED	824.66	N
			005945	06159897	240-35-6341.00-101-599000	PRODUCE DELIVERED	162.25	N
				06146038	240-35-6341.00-101-599000	SHORTED ON TRUCK	-178.48	N

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
			005945	06146038	240-35-6341.00-101-599021	PRODUCE DELIVERED	347.16	N
			005945	06146037	240-35-6341.00-102-599000	PRODUCE DELIVERED	443.06	N
			005945	06146037	240-35-6341.00-102-599021	PRODUCE DELIVERED	174.32	N
			005945	06146039	240-35-6341.00-104-599000	PRODUCE DELIVERED	521.86	N
			005945	06146039	240-35-6341.00-104-599021	PRODUCE DELIVERED	75.00	N
			005945	06146042	240-35-6341.00-105-599000	PRODUCE DELIVERED	1,241.22	N
			005945	06146042	240-35-6341.00-105-599021	PRODUCE DELIVERED	251.13	N
						Totals for Check 007336	7,107.15	
007337	09-26-2024	HARRELL'S, LLC	250803	INV01939483	199-51-6399.79-999-599091	ATHLETIC FIELDS SUPPLIES	286.32	N
007338	09-26-2024	HIGH POINT	250697	205607	199-51-6399.00-999-599078	Bath Tissue Hand Soap Pap. Tow	5,535.60	N
			250530	205608	199-51-6399.02-999-599078	CHEMICALS, LINERS, GLOVES	1,873.75	N
			250530	205167-1	199-51-6399.02-999-599078	CHEMICALS, LINERS, GLOVES	704.31	N
						Totals for Check 007338	8,113.66	
007339	09-26-2024	HIGH SIERRA EDUCATIO	250254	000010	199-51-6411.00-999-599000	CEU PEST CONTROL TRAINING	140.00	N
007340	09-26-2024	HILAND DAIRY FOODS C	005944	0916249089834	240-35-6341.00-001-599000	MILK DELIVERED	394.60	N
			005944	0918249093205	240-35-6341.00-001-599000	MILK DELIVERED	177.57	N
			005944	0920249096128	240-35-6341.00-001-599000	MILK DELIVERED	305.82	N
			005944	0916249089834	240-35-6341.00-001-599021	MILK DELIVERED	394.60	N
			005944	0918249093205	240-35-6341.00-001-599021	MILK DELIVERED	177.57	N
			005944	0920249096128	240-35-6341.00-001-599021	MILK DELIVERED	305.81	N
			005944	0916249089833	240-35-6341.00-041-599000	MILK DELIVERED	305.82	N
			005944	0918249093204	240-35-6341.00-041-599000	MILK DELIVERED	266.36	N
			005944	0920249096127	240-35-6341.00-041-599000	MILK DELIVERED	167.71	N
			005944	0916249089833	240-35-6341.00-041-599021	MILK DELIVERED	305.81	N
			005944	0918249093204	240-35-6341.00-041-599021	MILK DELIVERED	266.35	N
			005944	0920249096127	240-35-6341.00-041-599021	MILK DELIVERED	167.70	N
			005944	0916249089836	240-35-6341.00-101-599000	MILK DELIVERED	420.91	N
			005944	0918249093207	240-35-6341.00-101-599000	MILK DELIVERED	420.91	N
			005944	0920249096130	240-35-6341.00-101-599000	MILK DELIVERED	210.46	N
			005944	0916249089836	240-35-6341.00-101-599021	MILK DELIVERED	210.45	N
			005944	0918249093207	240-35-6341.00-101-599021	MILK DELIVERED	210.45	N
			005944	0920249096130	240-35-6341.00-101-599021	MILK DELIVERED	105.22	N
			005944	0916249089835	240-35-6341.00-102-599000	MILK DELIVERED	226.90	N
			005944	0918249093206	240-35-6341.00-102-599000	MILK DELIVERED	217.03	N
			005944	0920249096129	240-35-6341.00-102-599000	MILK DELIVERED	147.98	N
			005944	0916249089835	240-35-6341.00-102-599021	MILK DELIVERED	226.89	N
			005944	0918249093206	240-35-6341.00-102-599021	MILK DELIVERED	217.03	N
			005944	0920249096129	240-35-6341.00-102-599021	MILK DELIVERED	147.97	N
			005944	0916249089832	240-35-6341.00-104-599000	MILK DELIVERED	400.00	N
			005944	0918249093203	240-35-6341.00-104-599000	MILK DELIVERED	500.00	N
			005944	0916249089832	240-35-6341.00-104-599021	MILK DELIVERED	310.28	N
			005944	0918249093203	240-35-6341.00-104-599021	MILK DELIVERED	407.58	N
			005944	0916249089831	240-35-6341.00-105-599000	MILK DELIVERED	555.87	N
			005944	0918249093202	240-35-6341.00-105-599000	MILK DELIVERED	505.34	N

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
			005944	0920249096126	240-35-6341.00-105-599000	MILK DELIVERED	290.57	N
			005944	0916249089831	240-35-6341.00-105-599021	MILK DELIVERED	277.93	N
			005944	0918249093202	240-35-6341.00-105-599021	MILK DELIVERED	252.66	N
			005944	0920249096126	240-35-6341.00-105-599021	MILK DELIVERED	145.28	N
Totals for Check 007340							9,643.43	
007341	09-26-2024	HUCKABEE & ASSOCIAT	000224	103233	699-81-6629.00-999-599073	ARCHITECT DESIGN SVCS-NEW J	30,472.07	N
007342	09-26-2024	HUFFMAN ISD ATHLETIC	005950	JH XC ENTRY	169-36-6499.00-041-591000	BOYS/GIRLS XC 10/3 ENTRY	100.00	N
			005950	BOYS XC 10/03	169-36-6499.18-001-591000	BOYS XC 10/3 ENTRY	100.00	N
			005950	GIRLS XC 10/03	169-36-6499.19-001-591000	GIRLS XC 10/3 ENTRY	100.00	N
Totals for Check 007342							300.00	
007343	09-26-2024	INNOVATIVE SOLUTION	250856	SISD-1008	199-61-6399.00-999-599000	ANNUAL REPORT	475.00	N
			250856	SISD-1008	211-61-6299.00-999-530000	ANNUAL REPORT	2,330.00	N
Totals for Check 007343							2,805.00	
007344	09-26-2024	INSTITUTE FOR MULTI-	250779	224189	199-11-6399.55-102-511000	ELAR STATIONS & SMALL GROUP	192.00	N
007345	09-26-2024	IXL LEARNING, INC.	250794	S516137	199-11-6397.00-001-511053	ELA RTI MODULES 9 -12	2,981.25	N
			250762	S514372	199-11-6397.00-102-511053	SOFTWARE SITE LICESCE FOR E	1,400.00	N
Totals for Check 007345							4,381.25	
007346	09-26-2024	JASON'S DELI	250866	24091706906008	199-41-6497.00-701-599000	BREAKFAST FOR DLT	388.19	N
007347	09-26-2024	JOERIS GENERAL CONT	001943	APP. 8 23135	699-81-6629.00-999-599073	CMAR AMEND 01 & 02 FOR NEW J	5,634,911.08	N
007348	09-26-2024	JOHNSON SUPPLY	250170	04289075	199-51-6248.77-999-599000	HVAC REPAIR SUPPLIES	53.75	N
			250170	04289074	199-51-6248.77-999-599000	HVAC REPAIR SUPPLIES	484.62	N
			250170	04289071	199-51-6248.77-999-599000	HVAC REPAIR SUPPLIES	110.03	N
Totals for Check 007348							648.40	
007349	09-26-2024	KIMBALL MIDWEST	250084	102623264	199-34-6319.00-999-599000	Parts	383.00	N
007350	09-26-2024	LABATT FOOD SERVICE	005946	09170934	240-35-6341.00-001-599000	FOOD DELIVERED	11,213.87	N
			005946	09170933	240-35-6341.00-001-599000	FOOD DELIVERED	70.03	N
			005946	09170935	240-35-6341.00-001-599000	FOOD DELIVERED	70.04	N
				08276191	240-35-6341.00-001-599000	LABELED WRONG	-165.93	N
			005946	09170934	240-35-6341.00-001-599021	FOOD DELIVERED	1,597.69	N
			005946	09170933	240-35-6341.00-001-599021	FOOD DELIVERED	70.02	N
			005946	09170934	240-35-6341.00-001-599031	FOOD DELIVERED	1,348.06	N
			005946	09170932	240-35-6341.00-041-599000	FOOD DELIVERED	4,768.26	N
			005946	09170931	240-35-6341.00-041-599000	FOOD DELIVERED	393.40	N
			005946	09170932	240-35-6341.00-041-599021	FOOD DELIVERED	357.24	N
			005946	09170931	240-35-6341.00-041-599021	FOOD DELIVERED	85.92	N
			005946	09170932	240-35-6341.00-041-599031	FOOD DELIVERED	125.92	N
			005946	09170926	240-35-6341.00-101-599000	FOOD DELIVERED	1,753.79	N
			005946	09170925	240-35-6341.00-101-599000	FOOD DELIVERED	2,302.15	N
			005946	09170926	240-35-6341.00-101-599021	FOOD DELIVERED	1,273.34	N
			005946	09170926	240-35-6341.00-101-599031	FOOD DELIVERED	532.56	N
			005946	09170928	240-35-6341.00-102-599000	FOOD DELIVERED	3,061.52	N
			005946	09170928	240-35-6341.00-102-599021	FOOD DELIVERED	1,421.32	N
			005946	09170928	240-35-6341.00-102-599031	FOOD DELIVERED	361.81	N

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
			005946	09170930	240-35-6341.00-104-599000	FOOD DELIVERED	3,624.66	N
			005946	09170930	240-35-6341.00-104-599021	FOOD DELIVERED	1,859.95	N
			005946	09170929	240-35-6341.00-104-599021	FOOD DELIVERED	322.83	N
			005946	09170930	240-35-6341.00-104-599031	FOOD DELIVERED	586.68	N
			005946	09171481	240-35-6341.00-105-599000	FOOD DELIVERED	6,090.77	N
			005946	09171480	240-35-6341.00-105-599000	FOOD DELIVERED	57.68	N
			005946	09171481	240-35-6341.00-105-599021	FOOD DELIVERED	2,934.03	N
			005946	09171481	240-35-6341.00-105-599031	FOOD DELIVERED	419.66	N
			005946	09170934	240-35-6342.00-001-599000	FOOD DELIVERED	444.38	N
			005946	09170934	240-35-6342.00-001-599021	FOOD DELIVERED	444.37	N
			005946	09170932	240-35-6342.00-041-599000	FOOD DELIVERED	683.34	N
			005946	09170932	240-35-6342.00-041-599021	FOOD DELIVERED	683.34	N
			005946	09170926	240-35-6342.00-101-599000	FOOD DELIVERED	34.92	N
			005946	09170925	240-35-6342.00-101-599000	FOOD DELIVERED	74.75	N
			005946	09170926	240-35-6342.00-101-599021	FOOD DELIVERED	92.00	N
			005946	09170925	240-35-6342.00-101-599021	FOOD DELIVERED	74.75	N
			005946	09170928	240-35-6342.00-102-599000	FOOD DELIVERED	326.49	N
			005946	09170928	240-35-6342.00-102-599021	FOOD DELIVERED	204.90	N
			005946	09170930	240-35-6342.00-104-599000	FOOD DELIVERED	667.50	N
			005946	09170930	240-35-6342.00-104-599021	FOOD DELIVERED	500.00	N
			005946	09171481	240-35-6342.00-105-599000	FOOD DELIVERED	485.43	N
			005946	09171481	240-35-6342.00-105-599021	FOOD DELIVERED	119.43	N
			005946	09170927	240-35-6342.00-999-599000	FOOD DELIVERED-SKATING RINK	65.34	N
Totals for Check 007350							51,438.21	
007351	09-26-2024	LEAD4WARD, LLC	250843	T24K42801802	199-23-6411.00-001-599000	A PAINTER - PROF DEVELOPMEN	515.00	N
007352	09-26-2024	LONE STAR A/C	005942	LS2551	240-35-6249.00-101-599000	WIF A-DEFROST CLOCK	475.00	N
007353	09-26-2024	LONE STAR CLEANERS	250852	091224	199-36-6299.35-001-599000	K MERTENS - ROTC	84.50	N
007354	09-26-2024	LYNCH'D FACILITY SOLU	250572	00002	699-81-6629.00-999-599000	CONSTRUCTION CONSULTING	11,386.36	N
007355	09-26-2024	MASTERYPREP LLC	250832	12950	199-11-6299.00-001-511039	PSAT BOOT CAMP	5,700.00	N
			250847	12954	199-11-6321.00-001-511039	Boot Camp SAT &ACT	4,460.00	N
			250830	12953	199-11-6321.00-001-511039	ACT BOOT CAMP WORKBOOK	1,575.00	N
			250827	12952	199-11-6321.00-001-511039	Boot Camp SAT	4,200.00	N
			250847	12954	199-11-6399.00-001-511000	Boot Camp SAT &ACT	1,000.00	N
			250833	12951	199-31-6339.00-001-599039	ACT BOOK CAMP	2,850.00	N
Totals for Check 007355							19,785.00	
007356	09-26-2024	MICRO INTEGRATION IN	250676	240440	199-11-6399.00-001-511000	THREE PHONES	840.15	N
			250674	240439	199-11-6399.00-001-511039	PHONE FOR ED. FOUND. CO-ORD	280.05	N
Totals for Check 007356							1,120.20	
007357	09-26-2024	MIRANDA MCCULLOCH	005947	09/20 REIMB	199-41-6497.00-701-599000	FAITH LEADERS BREAKFAST REI	37.35	N
007358	09-26-2024	MOAKCASEY, LLC	250826	TAC 33 3790	199-13-6411.00-041-599000	REGISTRATION HARRIS	225.00	N
007359	09-26-2024	MUSIC AND ARTS	250126	INV045083828	199-11-6396.29-001-511000	BAND INSTRUMENTS &	2,674.39	N
			250126	INV045116698	199-11-6396.29-001-511000	BAND INSTRUMENTS &	3,569.40	N
Totals for Check 007359							6,243.79	

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
007360	09-26-2024	NATIONAL CENTER FOR	250828	REGINA GARCIA	199-31-6411.00-041-599000	REGISTRATION GARCIA	235.00	N
007361	09-26-2024	OAK RIDGE HIGH SCHO	005949	ENTRY FEE	199-11-6399.35-001-511000	COMPETITION ENTRY FEE	350.00	N
007362	09-26-2024	PASCO INC.	250759	INV01282	240-35-6399.00-999-599000	CHEMICALS	1,267.00	N
007363	09-26-2024	PINNACLE MEDICAL MA	250834	109915	199-34-6218.00-999-599000	Physicals & Drug Tests	140.00	N
			250834	109869	199-34-6218.00-999-599000	Physicals & Drug Tests	48.00	N
			250834	110068	199-34-6218.00-999-599000	Physicals & Drug Tests	70.00	N
Totals for Check 007363							258.00	
007364	09-26-2024	FOUR PZ PIZZA, INC.	250262	00024 9/6	168-61-6399.00-999-599000	PIZZAS FOR CONC/PARTIES	45.50	N
			250262	00001 9/7	168-61-6399.00-999-599000	PIZZAS FOR CONC/PARTIES	35.50	N
			250262	00003 9/7	168-61-6399.00-999-599000	PIZZAS FOR CONC/PARTIES	35.50	N
			250262	00002 9/7	168-61-6399.00-999-599000	PIZZAS FOR CONC/PARTIES	35.50	N
			250262	0001 9/8	168-61-6399.00-999-599000	PIZZAS FOR CONC/PARTIES	85.50	N
			250262	0019 9/12	168-61-6399.00-999-599000	PIZZAS FOR CONC/PARTIES	135.50	N
			250262	00001 9/13	168-61-6399.00-999-599000	PIZZAS FOR CONC/PARTIES	35.50	N
			250262	0001 9/14	168-61-6399.00-999-599000	PIZZAS FOR CONC/PARTIES	45.50	N
			250262	00002 9/14	168-61-6399.00-999-599000	PIZZAS FOR CONC/PARTIES	45.50	N
			250848	0008 9-11	199-11-6412.00-001-511039	Lunch & Learn PWE Patterson	20.00	N
Totals for Check 007364							519.50	
007365	09-26-2024	PROGRESS LEARNING,	250537	CI-011337	199-11-6299.00-999-511043	PROGRESS LEARNING LICENSES	30,000.00	N
007366	09-26-2024	PURIFY	250475	141295816807	199-51-6259.74-999-599000	WWTP/WTP CHEMICAL SERVICE	264.15	N
007367	09-26-2024	RANDALL REED'S PLAN	250434	FOCS197430	199-34-6399.00-999-599000	Repairs - T16	2,507.44	N
007368	09-26-2024	REGION VI - ED. SERV.	250469	070544	199-13-6411.00-102-599000	AEL TRAINING	450.00	N
			250468	070620	199-13-6411.00-102-599000	T-TESS TRAINING	450.00	N
			250671	070601	199-13-6411.00-999-523023	REGION 6 TRAINING	12.00	N
			250236	070533	199-13-6411.00-999-523023	REGION 6 TRAINING	60.00	N
			250664	070600	199-13-6411.00-999-525000	EDGAR related to Multilingual	24.00	N
			250738	070490	199-13-6411.00-999-599043	AMPLIFY COHORT 1-5 PD	200.00	N
			250662	070599	199-13-6411.00-999-599043	FUNDEMENTAL OF EDGAR/UGG	12.00	N
			250651	070631	199-31-6411.00-999-523023	REGION 6 TRAINING	20.00	N
			250087	70685	199-34-6239.00-999-599000	School Bus Driver Cert	60.00	N
			250087	70686	199-34-6239.00-999-599000	School Bus Driver Cert	60.00	N
			250862	070745	211-13-6291.01-105-530020	Coaching Training	2,625.00	N
			250450	070493	211-13-6291.01-105-530020	PD k-6 Science TEKS	750.00	N
Totals for Check 007368							4,723.00	
007369	09-26-2024	RESPONSIVE LEARNING	250609	18920	199-13-6299.00-001-599000	T-TESS TEACHER TRAINING	2,150.00	N
			250590	18921	199-13-6299.00-041-599000	T-TESS TEACHER TRAINING	1,000.00	N
			250613	18921	199-13-6299.00-101-599000	T-TESS TEACHER TRAINING	1,200.00	N
			250614	18921	199-13-6299.00-102-599000	T-TESS TEACHER TRAINING	1,000.00	N
			250612	18921	199-13-6299.00-104-599000	T-TESS TEACHER TRAINING	500.00	N
			250611	18920	199-13-6299.00-105-599000	T-TESS TEACHER TRAINING	35.00	N
			250611	18921	199-13-6299.00-105-599000	T-TESS TEACHER TRAINING	615.00	N
			250796	18921	199-21-2689.00-999-599040	T-TESS TEACHER TRAINING	820.00	N
Totals for Check 007369							7,320.00	

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
007370	09-26-2024	ROESSLER EQUIPMENT	250724	99669	199-51-6248.77-999-599000	HVAC REPAIR SUPPLIES @ PWE	3,302.00	N
007371	09-26-2024	ROGERS, MORRIS, & GR	250867	55120	199-41-6211.00-702-599000	LEGAL FEES	518.75	N
			250867	55121	199-41-6211.00-702-599000	LEGAL FEES	475.00	N
Totals for Check 007371							993.75	
007372	09-26-2024	SAFETY-KLEEN SYSTEM	250669	95420955	199-11-6399.64-001-522000	AUTO BODY CHEMICAL REMOVA	277.02	N
007373	09-26-2024	SANDRA MERCURI EDU	250351	090524	199-13-6299.00-999-525000	PD and walkthroughs 9/5	3,000.00	N
007374	09-26-2024	SCRIPPS NATIONAL SPE	250872	SK0000010172	199-11-6399.93-102-511000	EDUCATION FOR STUDENTS	192.50	N
007375	09-26-2024	SHERWIN WILLIAMS	250025	7917-5	199-51-6319.00-999-599000	PAINTING SUPPLIES	21.78	N
			250025	7427-2	199-51-6319.00-999-599000	PAINTING SUPPLIES	287.45	N
Totals for Check 007375							309.23	
007376	09-26-2024	SHOES FOR CREWS	250164	48638694	240-35-6395.00-999-599000	UNIFORMS-SHOES	194.88	N
			250164	48654169	240-35-6395.00-999-599000	UNIFORMS-SHOES	67.96	N
Totals for Check 007376							262.84	
007377	09-26-2024	SIENVIROMENTAL ,LLC	250308	146974	199-51-6259.74-999-599000	WWTP/WTP LABS	664.70	N
			250326	146977	199-51-6259.74-999-599000	WWTP/WTP OPERATIONS	4,905.20	N
Totals for Check 007377							5,569.90	
007378	09-26-2024	STN MEDIA GROUP	250482	1400-0711	199-34-6411.00-999-599000	STN Conference / D.Moody	404.00	N
007379	09-26-2024	SWEETWATER	250595	42188692	199-11-6396.29-001-511000	R. MEADOWS - BAND	3,707.00	N
007380	09-26-2024	TASBO	250846	422712	199-34-6411.00-999-599000	March Workshop - D. Moody	325.00	N
007381	09-26-2024	TASSP	250849	109865	199-23-6495.00-001-599000	A PAINTER - MEMBERSHIP	285.00	N
007382	09-26-2024	TEXAS ASSOCIATION O	005951	BILLY BRITAIN	169-36-6411.00-001-591000	SOCCER CONVENTION 11/21-23	120.00	N
007383	09-26-2024	TEXAS DEPARTMENT O	250835	HS-87130	199-51-6299.00-999-599000	ELEVATOR LICENSING	20.00	N
			250835	HS-52848	199-51-6299.00-999-599000	ELEVATOR LICENSING	20.00	N
			250835	HS-103805	199-51-6299.00-999-599000	ELEVATOR LICENSING	20.00	N
			250835	TLE-107046	199-51-6299.00-999-599000	ELEVATOR LICENSING	20.00	N
Totals for Check 007383							80.00	
007384	09-26-2024	THE FLOWER SHOP	250883	000000666	199-41-6399.00-701-599000	EMPLOYEE FUNERAL FLOWERS	75.99	N
007385	09-26-2024	THOMAS BUS GULF	250092	02590939	199-34-6319.00-999-599000	Parts	148.20	N
			250092	02591044	199-34-6319.00-999-599000	Parts	22.14	N
			250092	02590693	199-34-6319.00-999-599000	Parts	504.30	N
			250092	02590726	199-34-6319.00-999-599000	Parts	5,396.60	N
			250092	02591147	199-34-6319.00-999-599000	Parts	551.04	N
			250092	02591043	199-34-6319.00-999-599000	Parts	87.00	N
				02591163	199-34-6319.00-999-599000	CORE RETURN	-15.63	N
Totals for Check 007385							6,693.65	
007386	09-26-2024	THORNTON PRINTERS	250851	1836	199-11-6399.00-001-511000	T. ANDERSON -FRONT OFFICE	465.00	N
			250851	1836	199-31-6399.00-001-599000	T. ANDERSON -FRONT OFFICE	315.00	N
Totals for Check 007386							780.00	
007387	09-26-2024	TMEA	250831	HUGO CASTRO	199-13-6495.29-041-599000	MEMBERSHIP 24-25 CASTRO	65.00	N
			250831	AMY BURLESON	199-13-6495.29-041-599000	MEMBERSHIP 24-25 BURLESON	65.00	N
Totals for Check 007387							130.00	

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
007388	09-26-2024	UNITED DATA TECHNOL	250793	0500315907	240-35-6649.00-999-599000	CAFETERIA CAMERA LICENCES	14,961.32	N
007389	09-26-2024	UNIFIRST	250094	2670214403	199-34-6299.00-999-599000	Dry Cleaning	65.99	N
007390	09-26-2024	WATCHFIRE SIGNS	250473	12511343	199-51-6249.79-999-599091	SCOREBOARD INSPECTIONS/RE	2,043.43	N
007391	09-26-2024	WETZELS STATE INSPE	250011	C-1/2025	199-34-6249.00-999-599000	Vehicle Inspections	25.50	N
			250011	CU-5/2025	199-34-6249.00-999-599000	Vehicle Inspections	25.50	N
			250011	TN-110/2025	199-34-6249.00-999-599000	Vehicle Inspections	25.50	N
Totals for Check 007391							76.50	
007392	09-26-2024	XL PARTS ,LLC	250093	34CT4084	199-34-6319.00-999-599000	Parts	58.00	N
			250093	34CT4082	199-34-6319.00-999-599000	Parts	29.00	N
			250093	34CT4418	199-34-6319.00-999-599000	Parts	118.00	N
Totals for Check 007392							205.00	
007393	09-26-2024	YUMI ICE CREAM CO., IN	005943	23641594	240-35-6341.00-102-599031	ICE CREAM DELIVERED	557.28	N
			005943	23641592	240-35-6341.00-104-599031	ICE CREAM DELIVERED	354.48	N
			005943	24035693	240-35-6341.00-105-599031	ICE CREAM DELIVERED	544.80	N
Totals for Check 007393							1,456.56	
136442	09-27-2024	FIRST FINANCIAL ADMIN	DEDCH		863-00-2153.00-310-500000	SEP DED LIFE INSURANCE	662.80	N
			DEDCH		863-00-2153.00-311-500000	SEP DED LIFE INSURANCE	9,688.56	N
			DEDCH		863-00-2159.00-203-500000	SEP DED HSA	2,276.66	N
			DEDCH		863-00-2159.00-204-500000	SEP DED MISCELLANEOUS DEDU	13,632.44	N
			DEDCH		863-00-2159.00-205-500000	SEP DED DEPENDENT CHILD CA	2,008.32	N
			DEDCH		863-00-2159.00-300-500000	SEP DED MISCELLANEOUS DEDU	2,312.32	N
			DEDCH		863-00-2159.00-312-500000	SEP DED MISCELLANEOUS DEDU	2,041.98	N
			DEDCH		863-00-2159.00-313-500000	SEP DED MISCELLANEOUS DEDU	206.00	N
			DEDCH		863-00-2159.00-314-500000	SEP DED MISCELLANEOUS DEDU	307.60	N
			DEDCH		863-00-2159.00-315-500000	SEP DED MISCELLANEOUS DEDU	2,641.20	N
			DEDCH		863-00-2159.00-504-500000	SEP DED MISCELLANEOUS DEDU	131.00	N
			DEDCH		863-00-2159.00-505-500000	SEP DED MISCELLANEOUS DEDU	24,031.44	N
			DEDCH		863-00-2159.00-506-500000	SEP DED MISCELLANEOUS DEDU	6,399.08	N
			DEDCH		863-00-2159.00-507-500000	SEP DED MISCELLANEOUS DEDU	11,064.56	N
			DEDCH		863-00-2159.00-508-500000	SEP DED MISCELLANEOUS DEDU	3,530.96	N
			DEDCH		863-00-2159.00-509-500000	SEP DED MISCELLANEOUS DEDU	1,793.61	N
			DEDCH		863-00-2159.00-510-500000	SEP DED MISCELLANEOUS DEDU	3,382.38	N
			DEDCH		863-00-2159.00-511-500000	SEP DED MISCELLANEOUS DEDU	1,543.70	N
			DEDCH		863-00-2159.00-520-500000	SEP DED MISCELLANEOUS DEDU	2,436.00	N
			DEDCH		863-00-2159.00-613-500000	SEP DED MISCELLANEOUS DEDU	9,377.98	N
Totals for Check 136442							99,468.59	
136443	09-27-2024	TEXAS CLASSROOM TE	DEDCH		863-00-2159.00-802-500000	SEP DED MISCELLANEOUS DEDU	190.58	N
136444	09-27-2024	TIVA	DEDCH		863-00-2159.00-709-500000	SEP DED MISCELLANEOUS DEDU	31.24	N
136445	09-27-2024	HORACE MANN INSURA	DEDCH		863-00-2159.00-403-500000	SEP DED TAX SHEL. ANNUITY	1,241.93	N
136446	09-27-2024	TEXAS AFT ASSOCIATE	DEDCH		863-00-2159.00-804-500000	SEP DED MISCELLANEOUS DEDU	287.00	N

For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
136447	09-27-2024	TCG ADMINISTRATORS	DEDCH		863-00-2159.00-100-500000	SEP DED 457 DEFERRED COMP.	3,983.23	N
			DEDCH		863-00-2159.00-415-500000	SEP DED TAX SHEL. ANNUITY	13,234.00	N
			DEDCH		863-00-2159.00-416-500000	SEP DED ROTH ANNUITY	5,004.00	N
			DEDCH		863-00-2159.00-418-500000	SEP DED PAYROLL DEDUCTION	5,480.00	N
			DEDCH		863-00-2159.00-419-500000	SEP DED 457 DEFERRED COMP.	6,030.00	N
Totals for Check 136447							33,731.23	
136448	09-27-2024	FINANCIAL BENEFIT SE	DEDCH		863-00-2159.00-619-500000	SEP DED MISCELLANEOUS DEDU	38.50	N
Total Checks							13,369,764.66	

End of Report

BOARD CHECK PAYMENT RECAP
For the month ending Sep 30, 2024

ACCOUNTS PAYABLE

Skating Rink	13,975.73
Athletics	18,009.44
General Fund	983,721.27
Food Service	355,870.29
Bond Fund	11,863,198.86
Payroll Clearing	134,989.07
TOTAL ACCOUNTS PAYABLE*	<u>\$ 13,369,764.66</u>

PAYROLL

Skating Rink	13,121.68
General Fund	3,952,523.40
Food Service	116,580.16
Grants	169,768.75
TOTAL PAYROLL	<u>\$ 4,251,993.99</u>

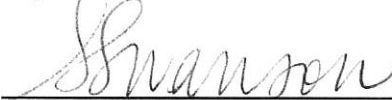
WIRE TRANSFERS

Bond Payments to Computershare	300.00
Bond Payments to Bank of NY Mellon	-
Other Wires (land purchases)	-
TOTAL OUTGOING WIRES	<u>\$ 300.00</u>

TOTAL DISBURSEMENTS	<u><u>\$ 17,622,058.65</u></u>
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*See attached Check Register

Signed:



Stacey Swanson, Accountant



Reese Briggs, COO

For the Month of September

Check Nbr	Check Date	Payee	Organization	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount
					Totals for Fund 168 / 5	13,975.73
					Totals for Fund 169 / 5	18,009.44
					Totals for Fund 199 / 5	895,434.43
					Totals for Fund 211 / 5	42,846.72
					Totals for Fund 224 / 5	1,245.00
					Totals for Fund 240 / 5	355,870.29
					Totals for Fund 244 / 5	1,472.32
					Totals for Fund 263 / 5	700.00
					Totals for Fund 410 / 5	32,347.80
					Totals for Fund 429 / 5	9,675.00
					Totals for Fund 699 / 5	11,863,198.86
					Totals for Fund 863 / 5	134,989.07
					Totals For Checks	13,369,764.66

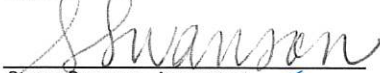
Estimated Number Of Unpaid Checks To Print:

End of Report

**Splendora ISD Investment Report
September-24**

FUND ACCOUNT	INTEREST RATE	INVESTMENT LOCATION	BEGINNING BALANCE	DEPOSITS / (WITHDRWS)	INTEREST EARNED	FISCAL YTD INTEREST	ENDING BALANCE	TOTAL BY FUND
199 GENERAL OPERATING								
Checking Account	0.73%	Southside Bank	1,775,751.86	440,081.83	1,249.87	4,913.22	2,217,083.56	
TexPool	5.16%	TexPool	4,372,101.32	700,000.00	13,435.31	75,144.40	5,085,536.63	
Government Overnight Fund	5.17%	LoneStar Inv Pool	299,396.82	0.00	1,268.83	3,950.99	300,665.65	
Texas CLASS Government	5.11%	Texas CLASS Pool	75,550.07	(0.00)	316.77	985.94	75,866.84	
								7,679,152.68
599 DEBT SERVICE								
Money Market Account	1.11%	Southside Bank	1,768,987.53	31,844.92	1,608.68	10,703.64	1,802,441.13	
								1,802,441.13
699 CAPITAL PROJECTS								
Checking Account	0.71%	Southside Bank	522,292.22	2,136,801.14	1,165.32	2,345.85	2,660,258.68	
TexPool	5.16%	TexPool	1,174,432.78	(0.00)	4,984.47	15,501.33	1,179,417.25	
Bond Trust Account	4.67%	Southside Trust	124,619,259.06	(14,000,000.00)	658,200.33	1,901,292.78	111,277,459.39	
Bond Escrow Account	4.85%	Southside Trust	776,143.56	(26,497.50)	3,240.80	9,713.32	752,886.86	
								115,870,022.18
240 FOOD SERVICES								
Checking Account	0.73%	Southside Bank	290,332.13	(173,773.12)	113.79	1,276.05	116,672.80	
TexPool	5.16%	TexPool	1,273,449.17	0.00	5,404.70	13,966.42	1,278,853.87	
								1,395,526.67
TOTALS			136,947,696.52	(10,891,542.73)	690,988.87	2,039,793.94	126,747,142.66	126,747,142.66

Signed:



 -Stacey Swanson, Accountant



 Reese Briggs, COO

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

	<u>EstimatedRevenue (Budget)</u>	<u>Revenue Realized Current</u>	<u>Revenue Realized To Date</u>	<u>Revenue Balance</u>	<u>Percent Realized</u>
168 / 5 SKATING RINK	265,000.00	-34,097.60	-74,065.65	190,934.35	27.95%
169 / 5 ATHLETICS	85,000.00	-22,031.00	-23,472.00	61,528.00	27.61%
199 / 5 GENERAL FUND	59,157,000.00	-6,081,934.49	-6,273,474.51	52,883,525.49	10.60%
240 / 5 NATL SCHOOL LUNCH	3,600,000.00	-296,924.90	-341,968.43	3,258,031.57	9.50%
599 / 5 DEBT SERVICE	9,635,000.00	-19,677.08	-62,702.77	9,572,297.23	.65%
699 / 5 CAPITAL PROJECTS	.00	-683,362.31	-2,057,871.54	-2,057,871.54	.00%
Total 5000 Revenues	72,742,000.00	-7,138,027.38	-8,833,554.90	63,908,445.10	12.14%
Total 7000 Revenues	.00	.00	.00	.00	.00%
Total Revenues	72,742,000.00	-7,138,027.38	-8,833,554.90	63,908,445.10	12.14%

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

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Expended
168 / 5 SKATING RINK	-293,000.00	23,461.94	95,051.78	28,727.43	-174,486.28	32.44%
169 / 5 ATHLETICS	-375,000.00	18,787.04	171,056.90	21,297.36	-185,156.06	45.62%
199 / 5 GENERAL FUND	-61,099,500.00	2,697,353.59	8,833,110.28	4,876,314.03	-49,569,036.13	14.46%
240 / 5 NATL SCHOOL LUNCH	-4,808,000.00	33,463.20	754,653.99	476,471.19	-4,019,882.81	15.70%
599 / 5 DEBT SERVICE	-10,102,000.00	.00	3,281,401.88	300.00	-6,820,598.12	32.48%
699 / 5 CAPITAL PROJECTS	-125,425,919.11	88,488,684.29	11,159,783.20	11,905,467.75	-25,777,451.62	8.90%
Total 6000 Expenditures	-202,103,419.11	91,261,750.06	24,295,058.03	17,308,577.76	-86,546,611.02	12.02%
Total 8000 Expenditures	.00	.00	.00	.00	.00	.00%
Total Expenditures	-202,103,419.11	91,261,750.06	24,295,058.03	17,308,577.76	-86,546,611.02	12.02%

End of Report

SPLENDORA ISD MC TAX COLLECTION
August-24

YEAR	M&O AMOUNT	I&S AMOUNT	LEVY PAID	P&I AMOUNT	ATTORNEY	TOTAL
2023	6,586.86	3,960.94	10,547.80	14,304.21	18,317.46	43,169.47
2022	7,556.27	3,567.81	11,124.08	6,512.43	5,484.12	23,120.63
2021	2,422.01	1,122.87	3,544.88	1,703.63	1,053.68	6,302.19
2020	1,277.19	563.21	1,840.40	723.35	357.75	2,921.50
2019	1,288.08	518.42	1,806.50	210.56	143.33	2,160.39
2018	(15.22)	(5.59)	(20.81)	7.74	4.61	(8.46)
2017	0.00	0.00	0.00	0.00	0.00	0.00
2016	0.00	0.00	0.00	0.00	0.00	0.00
2015	0.00	0.00	0.00	0.00	0.00	0.00
2014	0.00	0.00	0.00	0.00	0.00	0.00
2013	0.00	0.00	0.00	0.00	0.00	0.00
PRIOR	117.35	32.12	149.47	115.86	0.00	265.33
TOTAL	\$19,232.54	\$9,759.78	\$28,992.32	\$23,577.78	\$25,360.95	\$77,931.05



Monthly Newsletter: October 2024

ANNOUNCEMENTS

We welcome the following entities who joined TexPool in September 2024:

TexPool

- Clovercreek MUD
- McDade ISD
- Hempstead EDC Type A
- Frio County ESD 1
- Caldwell County MUD 7
- Pittsburg ISD
- Lake Pointe MUD

TexPool Prime

- Clovercreek MUD
- McDade ISD
- Hempstead EDC Type A
- Frio County ESD 1
- Caldwell County MUD 7
- Pittsburg ISD
- Lake Pointe MUD

Upcoming Events

October 15 2024 - October 18 2024
**Texas Association of County Auditors
 Fall Conference 2024**
 Georgetown, TX

October 30 2024 - November 2 2024
**Government Finance Officers Association
 of Texas (GFOAT) Fall Conference**
 San Marcos, TX

TexPool Advisory Board Members

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

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

Operated under the supervision of the Texas Treasury Safekeeping Trust Company

Economic and Market Commentary: Sky High

October 1, 2024

The Chicken Little predictions that the Federal Reserve easing cycle would lead to an exodus of assets from liquidity products have been proven wrong. In fact, some liquidity products appear to be gaining assets since the Fed cut rates by 50 basis points in mid-September to a range of 4.75-5%.

It's another case of the disconnect between some media pundits and investors. The former want their opinions heard, and bad news gets more attention. The latter simply want the highest possible return across their portfolio, whether they invest in liquidity products to offset riskier holdings or for future deployment to other investment opportunities.

Historically, in a falling-rate environment, yields of cash management products lag the direct security market. Why? Because some of their holdings have locked in higher rates, and most of those won't mature until later, at some point in the next 12 months—referred to as a laddered strategy. In contrast, some securities in the direct market—especially overnight securities and those with floating rates—trace Fed moves immediately. History is only a guide, of course, but we think this will be the case as the easing continues.

Some cynics channeling Henny Penny—the original name of that apocalyptic-minded chicken in the European folk tale—characterize the magnitude of the half-point reduction as a mortal blow. We think that actually helps cash-like vehicles because the decline in their

(continued page 6)

Performance as of September 30, 2024

	TexPool	TexPool Prime
Current Invested Balance	\$30,875,405,325	\$13,844,868,615
Weighted Average Maturity**	26 Days	39 Days
Weighted Average Life**	88 Days	75 Days
Net Asset Value	1.00029	1.00060
Total Number of Participants	2,893	620
Management Fee on Invested Balance	0.0450%	0.0550%
Interest Distributed	\$128,557,330.74	\$60,574,168.48
Management Fee Collected	\$1,025,582.71	\$630,820.30
Current S&P Global Rating	AAAm	AAAm
Month Averages		
Average Invested Balance	\$30,302,150,543	\$13,955,489,859
Average Monthly Rate*	5.16%	5.28%
Average Weighted Average Maturity**	31	38
Average Weighted Average Life**	96	75

*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.

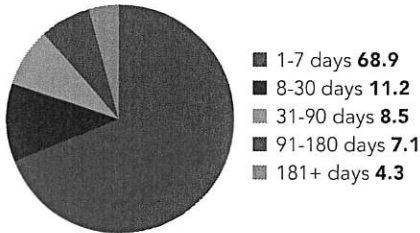
**See page 2 for definitions.

Past performance is no guarantee of future results.



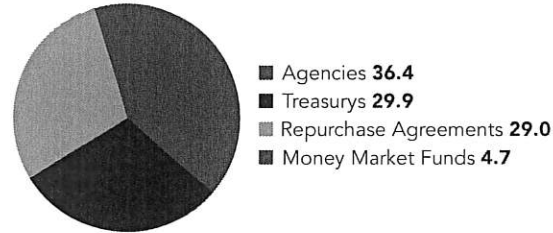
Portfolio by Maturity (%)

As of September 30, 2024



Portfolio by Type of Investment (%)

As of September 30, 2024



Portfolio Asset Summary as of September 30, 2024

	Book Value	Market Value
Uninvested Balance	\$367.09	\$367.09
Receivable for Investments Sold	0.00	0.00
Accrual of Interest Income	112,828,581.37	112,828,581.37
Interest and Management Fees Payable	-128,585,557.60	-128,585,557.60
Payable for Investments Purchased	-75,000,000.00	-75,000,000.00
Accrued Expenses & Taxes	-35,183.61	-35,183.61
Repurchase Agreements	8,982,767,000.00	8,982,767,000.00
Mutual Fund Investments	1,467,085,200.00	1,467,085,200.00
Government Securities	11,275,953,500.62	11,278,347,731.17
US Treasury Bills	7,565,593,486.77	7,572,994,548.50
US Treasury Notes	1,674,797,930.61	1,673,969,716.95
Total	\$30,875,405,325.25	\$30,884,372,403.87

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	635	\$8,848,134,265.94
Higher Education	60	\$1,639,462,019.26
County	201	\$3,116,622,969.77
Healthcare	94	\$1,631,871,741.83
Utility District	939	\$4,847,932,182.16
City	509	\$8,299,690,650.29
Emergency Districts	113	\$436,819,726.44
Economic Development Districts	94	\$206,871,856.56
Other	248	\$1,767,976,407.34

**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

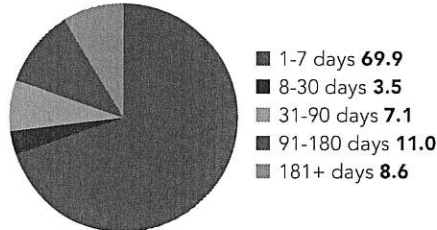
Date	Money Mkt. Fund Equiv. (SEC Std.)	Dividend Factor	TexPool Invested Balance	NAV	WAM Days	WAL Days
9/1	5.2968%	0.000145117	\$30,295,015,407.15	1.00019	36	100
9/2	5.2968%	0.000145117	\$30,295,015,407.15	1.00019	36	100
9/3	5.2838%	0.000144762	\$30,304,288,267.16	1.00012	34	101
9/4	5.2659%	0.000144272	\$30,319,867,909.61	1.00016	34	100
9/5	5.2763%	0.000144556	\$30,274,151,656.87	1.00016	34	100
9/6	5.2824%	0.000144724	\$30,193,587,770.12	1.00016	34	100
9/7	5.2824%	0.000144724	\$30,193,587,770.12	1.00016	34	100
9/8	5.2824%	0.000144724	\$30,193,587,770.12	1.00016	34	100
9/9	5.2727%	0.000144458	\$30,107,714,988.62	1.00018	32	99
9/10	5.2705%	0.000144398	\$30,270,278,391.18	1.00020	32	98
9/11	5.2668%	0.000144295	\$30,141,865,651.78	1.00017	31	97
9/12	5.2645%	0.000144232	\$29,991,606,575.95	1.00016	32	96
9/13	5.2691%	0.000144360	\$30,135,270,531.07	1.00022	33	95
9/14	5.2691%	0.000144360	\$30,135,270,531.07	1.00022	33	95
9/15	5.2691%	0.000144360	\$30,135,270,531.07	1.00022	33	95
9/16	5.2719%	0.000144436	\$30,244,096,716.23	1.00025	30	93
9/17	5.2719%	0.000144435	\$30,274,045,062.30	1.00024	31	95
9/18	5.2700%	0.000144383	\$30,301,287,825.99	1.00029	30	94
9/19	5.1637%	0.000141471	\$30,199,868,157.25	1.00033	30	94
9/20	4.9868%	0.000136624	\$30,124,713,688.61	1.00029	31	95
9/21	4.9868%	0.000136624	\$30,124,713,688.61	1.00029	31	95
9/22	4.9868%	0.000136624	\$30,124,713,688.61	1.00029	31	95
9/23	4.9828%	0.000136515	\$30,042,126,097.69	1.00032	29	93
9/24	4.9764%	0.000136339	\$30,074,544,614.78	1.00033	29	94
9/25	4.9757%	0.000136321	\$31,003,010,865.93	1.00031	28	91
9/26	4.9793%	0.000136419	\$30,895,122,840.47	1.00030	27	91
9/27	4.9754%	0.000136312	\$30,598,162,848.62	1.00030	28	91
9/28	4.9754%	0.000136312	\$30,598,162,848.62	1.00030	28	91
9/29	4.9754%	0.000136312	\$30,598,162,848.62	1.00030	28	91
9/30	4.9843%	0.000136555	\$30,875,405,325.25	1.00029	26	88
Average:	5.1637%	0.000141471	\$30,302,150,542.55	1.00024	31	96



TexPool Prime

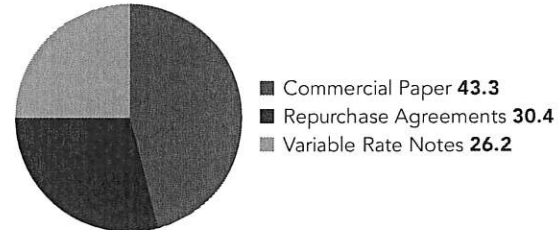
Portfolio by Maturity (%)

As of September 30, 2024



Portfolio by Type of Investment (%)

As of September 30, 2024



Portfolio Asset Summary as of September 30, 2024

	Book Value	Market Value
Uninvested Balance	-\$289.02	-\$289.02
Receivable for Investments Sold	0.00	0.00
Accrual of Interest Income	16,415,755.21	16,415,755.21
Interest and Management Fees Payable	-60,574,177.91	-60,574,177.91
Payable for Investments Purchased	0.00	0.00
Accrued Expenses & Taxes	-20,862.13	-20,862.13
Repurchase Agreements	4,223,319,000.00	4,223,319,000.00
Commercial Paper	8,028,729,189.03	8,036,367,533.99
Mutual Fund Investments	0.00	0.00
Government Securities	0.00	0.00
Variable Rate Notes	1,637,000,000.00	1,637,633,035.75
Total	\$13,844,868,615.18	\$13,853,139,995.89

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	169	\$4,429,438,505.63
Higher Education	19	\$1,002,888,851.41
County	54	\$980,678,808.01
Healthcare	23	\$564,379,138.52
Utility District	80	\$530,610,527.86
City	120	\$2,968,374,402.87
Emergency Districts	36	\$111,191,351.42
Economic Development Districts	24	\$58,561,633.49
Other	95	\$3,198,705,936.04



TEXPOOL Prime

Daily Summary

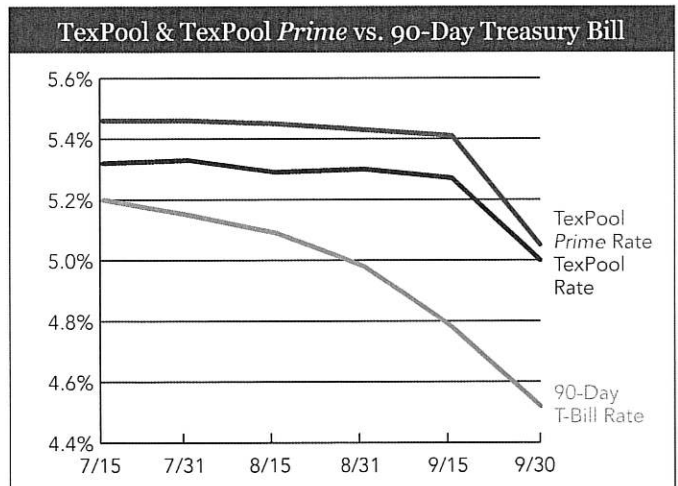
Date	Money Mkt. Fund Equiv. (SEC Std.)	Dividend Factor	TexPool Prime Invested Balance	NAV	WAM Days	WAL Days
9/1	5.4315%	0.000148809	\$14,278,172,890.64	1.00027	40	76
9/2	5.4315%	0.000148809	\$14,278,172,890.64	1.00027	40	76
9/3	5.4265%	0.000148671	\$14,263,804,569.69	1.00036	37	72
9/4	5.4075%	0.000148152	\$14,248,256,924.37	1.00038	39	76
9/5	5.4085%	0.000148178	\$14,277,664,134.75	1.00043	38	75
9/6	5.4105%	0.000148234	\$14,198,496,431.42	1.00034	39	75
9/7	5.4105%	0.000148234	\$14,198,496,431.42	1.00034	39	75
9/8	5.4105%	0.000148234	\$14,198,496,431.42	1.00034	39	75
9/9	5.4123%	0.000148281	\$13,943,012,161.65	1.00044	38	76
9/10	5.4101%	0.000148222	\$13,877,056,974.07	1.00042	37	76
9/11	5.4095%	0.000148205	\$13,786,540,810.84	1.00041	37	75
9/12	5.4077%	0.000148155	\$13,713,115,052.11	1.00041	37	75
9/13	5.4066%	0.000148127	\$13,730,979,177.92	1.00036	38	75
9/14	5.4066%	0.000148127	\$13,730,979,177.92	1.00036	38	75
9/15	5.4066%	0.000148127	\$13,730,979,177.92	1.00036	38	75
9/16	5.4111%	0.000148249	\$13,814,448,287.00	1.00052	35	72
9/17	5.4178%	0.000148434	\$13,768,750,173.68	1.00053	35	72
9/18	5.4176%	0.000148428	\$14,184,992,799.04	1.00049	34	69
9/19	5.2244%	0.000143134	\$14,072,627,603.10	1.00059	35	70
9/20	5.1264%	0.000140450	\$13,866,201,561.38	1.00048	40	76
9/21	5.1264%	0.000140450	\$13,866,201,561.38	1.00048	40	76
9/22	5.1264%	0.000140450	\$13,866,201,561.38	1.00048	40	76
9/23	5.0467%	0.000138266	\$13,811,241,318.82	1.00062	38	76
9/24	5.0530%	0.000138437	\$13,862,394,598.30	1.00061	39	76
9/25	5.0509%	0.000138381	\$13,932,479,015.00	1.00064	38	75
9/26	5.0354%	0.000137957	\$14,045,961,304.78	1.00064	38	74
9/27	5.0366%	0.000137990	\$13,758,034,715.36	1.00051	40	76
9/28	5.0366%	0.000137990	\$13,758,034,715.36	1.00051	40	76
9/29	5.0366%	0.000137990	\$13,758,034,715.36	1.00051	40	76
9/30	5.0496%	0.000138346	\$13,844,868,615.18	1.00060	39	75
Average:	5.2797%	0.000144651	\$13,955,489,859.40	1.00046	38	75



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

yields traditionally has been proportional to the cut. Had the Fed trimmed the target range by a quarter-point, liquidity yields likely would have a spread of around 12 basis points initially. As it stands, that difference is closer to 25 basis points due to the oversized cut and gets more attractive out the inverted yield curve. No wonder the inflows. And no, the sky is not falling.

The Fed has tacitly declared victory over inflation, and the August Personal Consumption Expenditures (PCE) report supports that. Core PCE, which strips out volatile elements such as energy and food prices, rose only 0.1% from July against expectations for a 0.2% gain. But inflation might reverse course if the port workers across the Eastern seaboard go on strike. The Fed typically ignores exogenous events as being too temporary to warrant a monetary policy response. But the disruption to supply chains is not easily predictable. While it likely won't be as disruptive as the pandemic, it probably would be worse than the interference caused by the cargo ship stuck in the Suez Canal, terrorist attacks in the Red Sea and the tragedy in Baltimore combined. If a strike by longshoremen is prolonged, inflation could rise to the point that the Fed could hold rates at one of the year's last meetings.



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.

Tips for Preventing Financial Fraud

With cyber-crime and other social engineering attacks on the rise, TexPool offers tips, resources, and other suggestions to help protect your participating entity from potential financial fraud. Please visit the Financial Fraud Prevention page on TexPool.com to learn more.



First Public
12007 Research Blvd.
Austin, Texas 78759
800-558-8875 • firstpublic.com

Fund Performance Update

August 31, 2024

Comments by Mellon, Investment Manager

Custodian Bank: State Street Bank
Investment Managers:
American Beacon Advisors and
Mellon Investments Corp (Dreyfus)

The Lone Star Investment Pool Information Statement should be read carefully before investing. Investors should consider the investment objectives, risks, changes, and expenses associated with this or any security prior to investing. Investment in Lone Star Investment Pool is not insured or guaranteed by the Federal Deposit Insurance Corporation (FDIC) or any other government agency, and although Lone Star seeks to preserve the value of the investment at a fixed share price, it is possible to lose money by investing in Lone Star. For further information or for an Information Statement contact First Public at 800-558-8875. The return information is net of all current operating expenses. The return represents past performance and is no indication of future results.

After sharp declines in July, US Treasury yields continued to trend lower in August. Yields fell up to 34 basis points during the month with the one- to two-year area of the curve leading the decline. The US equity markets were higher with the Dow Jones Industrial Average, S&P 500, and Nasdaq-100 indexes advancing 1.8%, 2.3%, and 0.6%, respectively. A cooling labor market appears to be solidifying the prospect of a forthcoming cut. July's labor market report was weaker than expected with job gains missing to the downside: +114,000 versus +175,000 consensus. The 3-month moving average remains around +170,000. The disinflation trend stayed consistent, with recent data showing producer price inflation coming in below and consumer price inflation in line with market expectations. The Federal Reserve's (Fed's) preferred measure of inflation (i.e., Core PCE) came in slightly lower than expectations, at 2.6% year over year, after increasing 0.2% month over month. The monthly increase is consistent with attaining the Fed's 2% inflation target. At the next Federal Open Market Committee meeting on September 18, the market is expecting a 25-basis point cut in the target rate. It would be the first rate cut since the beginning of the pandemic in March 2020 and the first change in the policy rate since the Fed increased rates in July 2023.

Active Participants This Month

Schools and Colleges	594
Other Governmental Entities	91
<i>Total</i>	<i>685</i>

279

Government Overnight Fund

Return Information

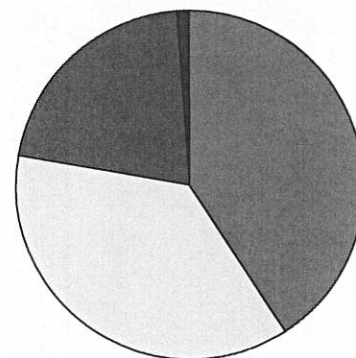
August 31, 2024

Average Monthly Return (a)	5.32%
SEC 7-day Fund Yield (b)	5.32%
Weighted Average Maturity One (c)	23 days
Weighted Average Maturity Two (c)	92 days
Portfolio Maturing beyond One Year	6%
Net Asset Value (NAV)	\$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	2,254,501,535.89	2,254,501,535.89
US Treasuries	1,282,676,525.39	1,283,105,690.61
Agencies	2,520,662,757.15	2,521,033,886.36
Money Market Funds	82,203,397.32	82,203,397.32
Total Assets	6,140,044,215.75	6,140,844,510.18

Investment Distribution



Agencies	41%
Cash Repo	37%
Treasuries	21%
Money Market	1%

(a) The return information represents the average annualized rate of return on investments for the time period referenced. Return rates reflect a partial waiver of the Lone Star Investment Pool operating expense. Past performance is no guarantee of future results.

Corporate Overnight Fund

Return Information

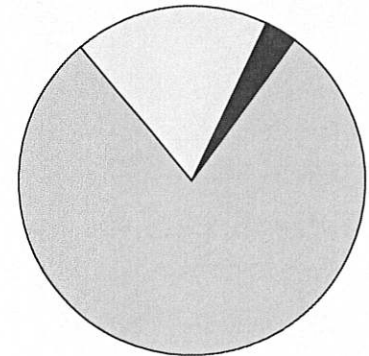
August 31, 2024

Average Monthly Return (a)	5.43%
SEC 7-day Fund Yield (b)	5.44%
Weighted Average Maturity One (c)	39 days
Weighted Average Maturity Two (c)	74 days
Portfolio Maturing beyond One Year	0%
Net Asset Value (NAV)	\$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	568,725,019.35	568,725,019.35
US Treasuries	-	-
Agencies	-	-
Commercial Paper	2,491,182,302.39	2,491,720,284.89
Money Market Funds	107,450,526.05	107,450,526.05
Total Assets	3,167,357,847.79	3,167,895,830.29

Investment Distribution



Commercial Paper	79%
Cash/Repo	18%
Money Market	3%

(b)

SEC 7-Day Yield Calculation

$$\text{Yield} = 2 \left[\left[\frac{a-b}{cd} + 1 \right]^6 \cdot 1 \right]$$

*a - Dividend and interest income
b - Expenses accrued for the period
c - Average daily number of shares outstanding during the period that was entitled to dividends
d - Maximum offering price per share on the last day of the period*

Corporate Overnight Plus Fund

Return Information

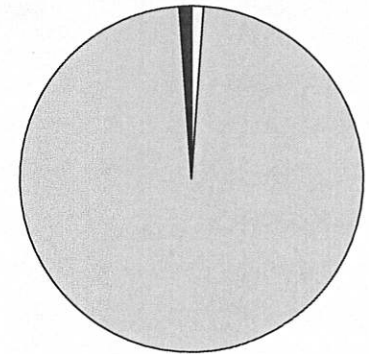
August 31, 2024

Average Monthly Return (a)	5.44%
SEC 7-day Fund Yield (b)	5.44%
Weighted Average Maturity One (c)	46 days
Weighted Average Maturity Two (c)	89 days
Portfolio Maturing beyond One Year	0%
Net Asset Value (NAV)	\$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAf/S1+

Inventory Position

	Book Value	Market Value
Cash/Repo	20,386,845.85	20,386,845.85
US Treasuries	-	-
Agencies	-	-
Commercial Paper	8,844,887,219.29	8,846,316,881.16
Money Market Funds	59,776,234.69	59,776,234.69
Total Assets	8,925,050,299.83	8,926,479,961.70

Investment Distribution



Commercial Paper	98%
Money Market	1%
Cash/Repo	1%

(c) The Weighted Average Maturity One calculation uses the industry standard definition of state maturity for floating rate instruments, the number of days until the next reset date. The Weighted Average Maturity Two calculation uses the final maturity of any floating rate instruments, as opined in Texas Attorney General Opinion No. JC0359.

SPLENDORA INDEPENDENT SCHOOL DISTRICT

FINANCIAL STATEMENT

October 21, 2024

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, 2024.

PRESIDENT

SECRETARY



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

Board Meeting Date: 10/21/24

Submitted Date: 9/24/24

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: Deana Eubanks

Department or Campus: Athletic Director

Topic: Athletic donation of \$3,400 by Cheer Booster Club for cheer mats

Background Information:

Attachments: Check

Superintendent's Resolutions: Recommended

SPLENDORA HIGH SCHOOL
CHEER BOOSTER CLUB
PO BOX 642
SPLENDORA, TX 77372

225

88-2360/1119

Date 9-23-24

CHECK ARMOR
FUND PROTECTION

Pay to the

Order of

SHS Athletic

\$ 3400.00

Three thousand four hundred dollars ⁰⁰/₁₀₀ 00 dollars

Photo Safe Deposit®
Details on back



For

floor mats

Suzanne Cotton

⑆111923607⑆ ⑆144294346⑆ 00225



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

Board Meeting Date: October 21, 2024

Submitted Date: October 9, 2024

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: Katie Key

Department or Campus: Splendoria Education Foundation

Topic: 2024-2025 Educator Grants

Background Information: The Splendoria ISD Education Foundation will present a check for the 21 educator grant applications that were approved, totaling \$33,672.99.

Attachments:

Superintendent's Resolutions: Approved and Recommended



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

Board Meeting Date: October 21, 2024

Submitted Date: October 7, 2024

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: J. Reese Briggs

Department or Campus: Chief Operations Officer

Topic: Consider approval of Donation of Cafeteria Tables by Velocity Business Products totaling \$101,384.73.

Background Information:

Attachments: See attachment

Superintendent's Resolutions: Recommended

27" High, Chrome Chassis

Cost

Sell

Ext Cost

Ext Sell

In our warehouse

VBP2528

Elm Grove	12	UFRD58/PY-BN	Uniframe Table Round w/Stool Seat 86" Diameter Kensington Maple - Black Edge Band	\$1,033.65	\$1,447.11	\$12,403.80	\$17,365.32
	1		Surcharge	\$2,480.76	\$2,480.76	\$2,480.76	\$2,480.76
	1		Installation	\$2,400.00	\$3,473.06	\$2,400.00	\$3,473.06

In our warehouse

VBP3040	10	UFRD58/PY-BN	Uniframe Table Round w/Stool Seat 86" Diameter Kensington Maple - Black Edge Band	\$1,111.05	\$1,602.20	\$11,110.50	\$16,022.00
	1	S22336330	Uniframe Table Round w/Stool Seat 86" Modified ADA Slate Gray - Black Carbon Edge Band	\$1,940.40	\$ 2,675.60	\$1,940.40	\$2,675.60
	9	UFRD58/PY-BN	Uniframe Table Round w/Stool Seat 86" Diameter Slate Grey - Black Edge Band	\$1,142.10	\$1,602.20	\$10,278.90	\$14,419.80
	1		Surcharge	2332.98	\$2,332.98	\$2,332.98	\$2,332.98
	1		Delivery	\$ 2,400.00	\$3,401.85	\$2,400.00	\$3,401.85

In our warehouse

VBP3041	9	UFRD58/PY-BN	Uniframe Table Round w/Stool Seat 86" Diameter NorthSea - Black Edge Band	\$1,111.05	\$1,602.20	\$9,999.45	\$14,419.80
	10	UFRD58/PY-BN	Uniframe Table Round w/Stool Seat 86" Diameter Dove Grey - Black Edge Band	\$1,111.05	\$1,602.20	\$11,110.50	\$16,022.00
	1	ECTRD320506PY-SY	Uniframe Table Round w/Stool Seat 86" Modified ADA North Sea - Black Carbon Edge Band	\$1,916.10	\$2,675.60	\$1,916.10	\$2,675.60
	1		Surcharge	\$2,302.61	\$2,302.61	\$2,302.61	\$2,302.61
	1		Installation	\$2,400.00	\$3,401.85	\$2,400.00	\$3,401.85

In our warehouse

VBP3042	2	ECTRD320506PY-SY	Uniframe Table Round w/Stool Seat 86" Modified ADA Canyon Zeypher - Black Carbon Edge Band	\$1,916.10	\$2,710.09	\$3,832.20	\$5,420.18
	2	UFRD58/PY-BN	Uniframe Table Round w/Stool Seat 86" Diameter Bronze Legacy Matte - Black Edge Band	\$1,142.10	\$1,636.69	\$2,284.20	\$3,273.38
	14	UFRD58/PY-BN	Uniframe Table Round w/Stool Seat 86" Diameter Canyon Zeypher - Black Edge Band	\$1,111.05	\$1,636.69	\$15,554.70	\$22,913.66
	1		Surcharge	\$3,537.63	\$3,537.63	\$3,537.63	\$3,537.63
	1		Installation	\$3,100.00	\$4,099.81	\$3,100.00	\$4,099.81

\$ 101,384.73 \$ 140,237.89

Current Inventory

22 Kensington Maple - Black Seat

4 North Sea - Blue Seat

9 Slate Grey - Black Seat

0 Dove Gray - Blue Seat

0 Bronze Legacy Matte - Black Seat

15 Canyon Zephyr - Black Seat

2 ADA Canyon Zeypher - Black Seat

1 ADA North Sea - Blue

1 ADA Slate Grey - Black Seat

54



Kensington Maple 10776-60





North Sea D90-60





Dove Grey D92-60





Canyon Zephyr 4842-60



Wilsonart Slate Grey D91 Laminate Sheet

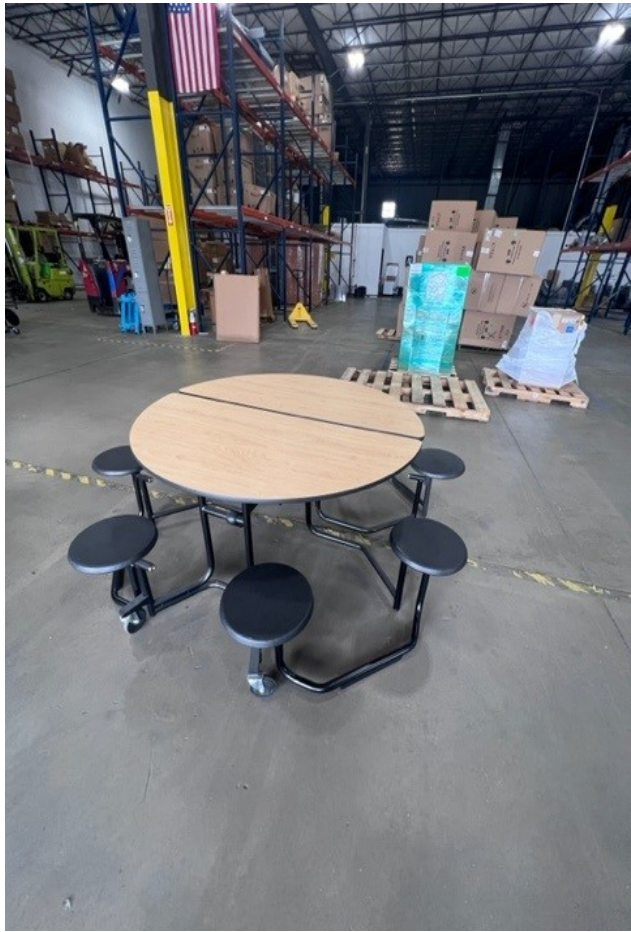


Home > Bronze Legacy



BRONZE LEGACY 4656







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

Board Meeting Date: 10/21/2024

Submitted Date: 10/14/2024

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:

Host Teacher Stipend

Background Information:

The SISD stipend list needs to be adjusted. We have a grant funded program to extend the Year Long Resident program through the 24-25 school year. To be in compliance with the grant we need to list the Host Teacher stipend of \$3000. Total cost \$10,500 for 9 Host Teachers.

If the grant is not extended this will be removed for the 25-26 school year.

Additionally, the Executive Cabinet is requesting adding a \$2,000 Colorguard Stipend for SHS and SJH as one has never existed. In the past, we had a volunteer helping with Color Guard and we now have a full time teacher. This would be in line with other stipends for programs. Total cost is \$4000.

Attachments:

Superintendent's Resolutions: Recommended



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

Board Meeting Date: October 21, 2024

Submitted Date: October 16, 2024

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: Darcas Moody

Department or Campus: Transportation

Topic: Given the time it takes to build diesel buses, we will need to secure an October build slot to ensure delivery for the 2024/2025 school year. We will have to have board approval and a p.o. developed to secure our spot. Once, we place our order the p.o. will be destroyed and a new one will be issued before delivery next school year. We propose purchasing 3 78-passenger buses and 1 special needs bus for a total cost of \$605,300, including the Buy Board fee of \$800.

Background Information: We have recently received quotes from three vendors: Thomas Built Buses, Rush Truck Center, and Longhorn Bus Sales. After reviewing the proposals, we found the following:

Special Needs Bus: Thomas Built Buses provided the most competitive quote for the special needs bus, making it the most cost-effective option.

78-Passenger Bus: For the larger 78-passenger bus, Thomas Built Buses was in the middle of the three quotes. It is important to note that Rush Truck Center and Longhorn Bus Sales do not manufacture a 78-passenger bus, so their quotes were for a slightly smaller 77-passenger bus model.

Attachments: Thomas Built Buses Quote for 78-Passenger and 1-Special Needs Bus

Superintendent's Resolutions: Recommended



Customer Quotation

Prepared For:
SPLENDORA ISD
23419 FM 2090
SPLENDORA, TX 77372

Prepared By :
Jay Vinson
Thomas Bus Texas
936.465.4887

Quote Number:
409535

Quote Date:
10/2/2024

Customer Order No:
Splendora-WC

Model Profile: Saf-T-Liner C2 221TS

Product Type:	School Transportation
Year:	2025
Chassis Model:	B2 106
Chassis MFG:	FLNER
Passenger Capacity:	39
Headroom:	78
Wheelbase:	199
Brake Type:	AIR
Engine Type:	CUMMINS B6.7 220 DIESEL, 6 Cyl, 220 HP, 2600 RPM
Fuel Type:	DIESEL
Fuel Tank Capacity:	60
Transmission Type:	AUTOMATIC
Axle, Front:	8000-lb Capacity
Axle, Rear:	17500-lb Capacity
Tires, Front:	HANKOOK AH37 255/70R22.5 16 PLY RADIAL FRONT TIRES
Tires, Rear:	HANKOOK AH37 255/70R22.5 16 PLY RADIAL REAR TIRES

Total for 1 complete unit(s): **\$142,500.00**

Includes the Following Equipment:

BODY

ACCESSORIES

- 1 VISOR-TINT DRS SIDE WDO 6"X18"
- 1 LOCKS-KEYED ALIKE #CH545
- 1 LOCK-DR INT STOR OVR DRVRSHDR

CERTIFICATION/SAFETY

- 1 REFLECTTAPE-RR END YEL 2"
- 4 REFLECTTAPE-P/O WDO YEL
- 1 REFLECTTAPE-SI LIFT DR 50" YEL
- 1 REFLECTTAPE-EMER DR RR YEL
- 1 REFLECTTAPE-SI 2" ABV FLR YEL
- 1 FE-5 3A-40BC
- 1 REFLECTORS-AMBER(4) MID/FRT 3"
- 1 REFLECTORS-RED (4) RR/RR SI 3"
- 1 HANDLES-W/S SERVICE, BLACK
- 1 KIT,FIRST AID 24 UNIT TEX.
- 1 KIT,BODYFLUID CLEANUP NAT.MIN.
- 1 LABEL-PASS ADVISOR INSTRUCTION
- 1 LOC-VEST.FLR.PLT.LEFT 5LB FE
- 1 LOC-VEST.FLR.TRIANGLE BRACKET
- 2 CUTTER-SEAT BELT W/HAND GRIP
- 1 BLANKET-EMER EVAC TRANSPORTER
- 1 TRIANGLES-REFL. 3 W/BOX
- 1 BRACKET,MTG. REFL. TRIANGLES
- 1 LOC-EMER BLANKET STREETSIDE RR
- 1 OPEN VIEW-ES, NON-HTD, RMT,SS
- 1 MIR-B EXT.CROSSVIEW SS.BRKT
- 1 SIGN-STOP, ELEC FRT #SE1-7980C

300

- 1 SIGN-STOP, ELEC RR #SE1-7981C
- 1 MIRROR-INT 6"X30" CAMERA & LEV
- 1 LABEL(S)-SPECIAL DATA, TX
- 1 LABEL-VEHICLE CERTIFICATION
- 1 DOMICILED USA-EXCLUDING CARB

DOORS

- 1 STEP-RS ALUM.ENT.DR 8.75"RISER
- 1 HANDLE-INT RR DR BLACK
- 1 HANDLE-EXT RR DR W/REC
- 1 VANDALOCK-REAR DOOR W/BOLT
- 1 DOOR-ENT AG2 TINT LAM LOCK
- 1 PWR SYST.-AG2 AIR.ENT.DR.
- 1 VANDALOCK-ALUM.ENT.DR.CYLINDER
- 1 PULL-ENTRANCE DOOR, EXT. ALUM.
- 1 DOOR-SI LIFT RS RR 50" OPG
- 1 VANDALOCK-SI DR W/BOLT 50"
- 1 THRESHOLD 50" LIFT DOOR
- 1 KEY-VANDALOCK REAR DOOR NONE
- 1 TRIM-ENTRANCE DOOR INTERIOR
- 1 HEADER-50" REAR LIFT DR NO ADA
- 1 PAD-DR HEADER, SI EMER 50"W
- 1 PAD-DR HEADER, RR EMER 36"W
- 1 TRED-STEP ALU ENT DR BK KOR PE
- 1 TRIM-STPWLL HORIZ W/RIBB NOSE
- 1 RAIL-ASSIST FRT ENT DR RS 1"OD

ELECTRICAL - BODY

- 1 FAN-CIRC DRV'S WDO HDR BLACK
- 1 RADIO-AM/FM DEA700
- 1 ELEC-HARDWARE FRT LIFT PUMP
- 1 MONITOR-LPS WARN CEEA+
- 1 LPS-DOME OVER DRIVER LED
- 1 LPS-DOME PASS MEDIUM LED()221
- 1 LPS-EXT 50" LIFT DR.SKT.MT.LED
- 1 ELEC-LPS EXT AFT OF ENT DOOR
- 1 LPS-INT LIFT DOOR RS LED
- 1 LPS-STP/TAIL/DIR AMBER/REV LED
- 1 ADVISOR-PASS BUZ.ACT,W/SWITCH
- 1 OPER-NOISE SUPP ON/OFF
- 1 LPS-LIC PLATE ILLUMINATION LED
- 1 LPS-SI DIR AMBER FRT. LED PIN
- 1 LPS-WARNING LED STROBE (8)
- 1 LPS-ID AMB/RED LED
- 1 LPS-MKR ROOF FRT/RR LED PIN
- 1 STROBE-ECCO 7460CC 6' FROM RR
- 1 LPS- STOP/TAIL 4" FLS.MT L.E.D
- 1 Elec-Cable Prim Pwr & Gnd
- 1 LAYOUT-ROCKER SWITCH STANDARD
- 1 Elec-Noise Suppression
- 1 Elec-Transmission Inhibit
- 1 OPER-ALTERNATING HEADLAMPS
- 1 SPEAKERS-INT. 30 WAT.(4) 221T
- 1 DOME LPS - MEDIUM
- 1 112DB BACKUP ALARM

EXTERIOR

- 1 FLAPS-MUD, REAR 22.5"W
- 1 FLAPS-MUD, FRONT 16"W X 12"H
- 1 STEPS-EXT W/S SERVICE
- 1 FENDER-QUARTER 24" BATTERY BOX
- 1 BODY ADJ-FTL, BTR LS FFLOC
- 1 REINFORCEMENT-FRAME 24" BAT DR
- 1 CAP-ENTRANCE DOOR STANDARD
- 1 FLOOR-NON ADA
- 1 RAIL-EXT GRD 50" W/ DOOR (1)
- 1 BUMPER-RR 2 BRACES NO EXH HOLE
- 1 SKT.FWD.STPWLL LO DEF
- 1 CAP-FRT ROOF VENT W/WARN.LPS.
- 1 CAP-REAR ROOF W/WARN.LPS.
- 1 GUSSET-21"H LWR SIDE SHEET

- 1 SHEET-LWR, L MID 20G,21"
- 1 SHEET-LWR,L RR 20G,21"
- 1 SHEET-LWR,R MID 20G,21"
- 1 SHEET-LWR,R RR 20G,21"
- 1 DOOR-U/B L BATTERY 24"
- 1 DOOR-FUEL FILL ACC BTR
- 1 FENDERETTE-STL FLAT FLR 21"
- 1 LATCH-BATT DOOR NON-LOCKING
- 1 LATCH-FUEL FILL ACCESS (THUMB)
- 1 VENT-STATIC PRESENT
- 1 PILASTER - 221T, 306
- 1 LATCH-NON-LOCKING DEF ACC DOOR
- 1 RAIL-SNOW RAIL PRESENT
- 1 HARDWARE-MOUNTING CLIPS STD

HVAC

- 1 AC-126K BTU-FREE BLOW BULKHEAD
- 1 AIR COND CONTROLS-STANDARD
- 1 CONDENSER- CM3 (2)
- 1 EVAP - IW10 RR, IW4 FRONT
- 1 PLUMB.-AC COMP DUAL ISB
- 1 AC CTL.BD.STD.TIE IN SGL.LOOP
- 1 PLUMBING-IW10, IW4
- 1 DOOR-ACC NONE
- 1 CABLE-EVAP 2 FRT BULKHEAD
- 1 HOSE-HTR BLUSTRI NO W/H POS 17
- 1 CLAMPS-U/SEAT HTR CONST TORQUE
- 1 LOCATION-EVAP NO2 FRONT BULKHD
- 1 HTR-RS 84,000 BTU RR FLR.
- 1 GRILLE-UNDERSEAT HEATER 84K
- 1 PLASTIC COOLANT BOOST PUMP AUT
- 1 HEATER, DEFROSTER,AND AIR COND
- 1 BODY BUILDER SUPPLIED PLUMBING
- 1 AUX HTR PLUMB SOLENOID SHUTOFF

INTERIOR

- 1 VISOR-W/S SUN 6"X30" TINTED
- 1 DOOR-STORAGE BOX W/O GLASS
- 1 WHEELHOUSES-REAR L&R OMIT
- 1 REINF-SIDE DOOR JAMB REAR END
- 1 FLOOR-GALVALUME STEEL MID BODY
- 1 REINF-RR END A/C EVAP. IW10
- 1 REINFORCEMENT-RR STOP SIGN 40"
- 1 REINF-FRONT A/C EVAP.
- 1 LATCH-DR INT STOR OVR W/S NONE
- 1 BTR FUEL FILL RECESS, W/DOOR
- 1 BULKHEAD-RR END INT.W-A/C IW10
- 1 COVER-ACCESS RR END HARNESS NO
- 1 COVER-TRIM DRVS HDR W/STORAGE
- 1 COVER-TRIM FT END W/S HEADR AC
- 1 FLR-BLK VINYL W/13" CTR AISLE
- 1 Molding-Shoe No Wheelhouse
- 1 LINING-SI.INT.W/ FLT FLR&LS FUEL DR
- 1 INSULATION-FT BKHD 2" W/ACRSY
- 1 H/L-1ST WDO SEC ACOUS GRY 221T
- 1 INSULATION - RAFTER CAVITY 221
- 1 MAT, FLOOR VESTIBULE CEEA+
- 1 Trim - Interior Dash Fwd.
- 1 ROUTING-PLYWOOD FLR W/LIFT DR
- 1 TUBE-FILL BTR & OVERFLOW HOSE
- 1 CAP-FUEL FILL BTR NON-LOCKING

MISC

- 1 PRODUCTION CY2025 SCHEDULE MT
- 1 WEIGHT TICKET REQUIRED-TYPE C
- 1 PDI IDENTIFIER-DEALER PERFORM
- 1 CONDENSER ALERT-PRESENT SHORT
- 1 APPLICATION - SCHOOL
- 1 70 MPH ROAD SPEED LIMIT
- 1 SAF-T-LINER C2

PAINT/LETTERING

302

- 1 DECAL-UNITED AUTO WORKERS
- 24 LETTERING - 6" HIGH
- 1 LOGO-THOMAS DECALS BLACK
- 4 LABEL-P/O WDO EMER EXIT 2" BLK
- 1 LABEL-ENGLISH AG2.AIR.ENT DR
- 1 SYMBOL-HAND BELOW DRIVER'S WDO
- 1 DECAL-BACKING ALARM
- 1 DECAL-LOW SULFUR FUEL
- 1 LABEL-RR DR EMERG DOOR 2"H
- 1 DECAL-ENT DOOR VANDALOCK ENGL
- 1 LABEL-RR EMERGENCY DR INSTRUCT
- 1 LABEL-"DEF ONLY"
- 1 LABEL-REGEN WARN 10/13 EPA
- 1 HANDLE-INT SI DR BLACK
- 1 HANDLE-EXT SI DR W/REC
- 1 PAINT-EXT HNDLE(S) BLACK
- 1 DECAL-REFL FRT CAP"SCHOOL BUS"
- 1 DECAL-REFL RR CAP "SCHOOL BUS"
- 1 DECAL-"DIESEL"
- 1 PAINT-EXTERIOR ROOF WHITE 221T
- 1 PAINT-EXT WDO AREA SAME AS BOD
- 1 PAINT-EXT GRD RAIL @ WDO BLACK
- 1 PAINT-EXT GRD RAIL@SEAT BLACK
- 1 PAINT-EXT GRD RAIL @ FLOOR BLK
- 1 PAINT-EXT GRD RAIL @ SKRT BLAC
- 1 PAINT-EXT BUMPER REAR BLACK
- 1 PAINT-BLACK TRIM-FT/RR ROOF CP
- 1 DECALS-SIDE ST REFL-SCHOOL BUS
- 1 PAINT-SOLID COLOR YELLOW
- 1 DECAL-APPROVED FUEL TYPE
- 1 H/L-VEST ACOU,GRY,DRIVER LAMP
- 1 LABEL-AIR CONDITIONING SPEC TX
- 1 PAINT:ONE SOLID COLOR,BASE/CLR
- 1 CAB CLR A:L5898EB SCH BUS YELL
- 1 NO GRILLE PAINT

SEATS

- 1 ALERT-S.T.A.R.S. PRESENT
- 1 SEAT BELT - DRIVERS SEAT
- 1 39" BARR-VERT,WALL MT 45"H RS
- 1 39"8DEG BARR-REV. WALL-MT 45"H
- 2 PRO GRA/BLK UPH-45"H RECES BAR
- 1 RAIL-ASSIST FRT ENT DR 39"W
- 1 BACK-NATIONAL DRV'S SEAT
- 1 ARMREST NATIONAL DR'S ST. BOTH
- 1 UPH DR.ST.PRO BLK NATIONAL
- 1 PEDESTAL-NATIONAL AIR 2 SHOCKS
- 1 RETAINER NAT DR.ST.BELT
- 1 KICKPLATE-MOD.PANEL RS 39" IW4
- 1 RISER-DRIVERS SEAT, NATIONAL
- 13 FIREBLK GRAY/BLK UPH-SBR SEAT
- 5 HARDWARE-SBR WALL MOUNT C2/MINO
- 8 STARS MTG-SBR WALL MNT EC2
- 8 SBR 39 LS WALL 3PT3
- 5 SBR 39 RS WALL 3PT3

SPECIAL NEEDS EQUIPMENT

- 1 SYMBOL-HAND LIFT DR
- 1 SYMBOL-HAND RR EMER DR
- 1 SYMBOL-HAND FRONT BUMPER LS
- 1 LIFT-WHEELCHAR BRAUN NCL1000
- 3 TRACK-OVERHEAD 10" LENGTH LS
- 1 TRACK-OVERHEAD 10" LENGTH RS
- 4 POUCH-STORAGE VINYL SURELOK
- 1 LABEL-W/C TIE DOWN INSTRUCTION
- 4 ALUM TRACK-NON CONT PARA 13"
- 4 RESTR SYS-SURELOK TITAN AL812S
- 1 RETAINER-50"W SI DR CHN & HOOK

WINDOWS/GLASS

- 1 GLASS-W/S ONE PCE W/TINT BAND

- 1 GLASS-RS FRT STAT TNT LAM
- 1 GLASS-LS FRT STAT TNT LAM
- 1 GLASS-RR STAT TINTED LAMINATED
- 1 FRAME-WDO SPLIT
- 1 FRAME-WDO SPLIT 20"W
- 7 FRAME-WDO SPLIT 30"W
- 1 FRAME-WDO SPLIT 40"W
- 2 FRAME-WDO P/O VERT LAM TINT LS
- 2 FRAME-WDO P/O VERT LAM TINT RS
- 1 GLASS-WDO TINT LAM 20"
- 7 GLASS-WDO TINT LAM 30"
- 1 GLASS-WDO TINT LAM 40"
- 1 STOPS-WDO 12"
- 1 GLS-LWR RR DR LAM TINT
- 1 GLS-UPR RR DR LAM TINT
- 1 WDO-DRIVER'S LAM TINT
- 1 GLASS- 50"W SI DR LAM TNT

OTHER

- 1 LOGO-FRT RS & RR
- 1 ELEC-FAN DRV'S WDO HDR
- 1 HATCH-RF ESC ADV ENG GRAY (2)
- 1 ELEC-RF ESC HATCH POS 2
- 1 ELEC-RF ESC HATCH POS 7
- 1 ARM ASM-WINDSHIELD WIPER (2)
- 1 ELEC-ROOF HATCH - P/O WDO
- 1 OPER-FAN DRV'S WDO HDR
- 1 OPER-ALARM BACKING W/REV.
- 1 OPER-ROOF HATCH BUZZER
- 1 Evap Trim-Int(2) IW10, IW4
- 1 OPER-A/C CONTROL- STANDARD L.H
- 1 LOC-VEST.FLR.PLT.CTR.24 FAK
- 1 LOC-VEST.FLR.PLT.FWD. 10 BFC
- 1 AC DUCT-NOT PRESENT NO SIDE EV
- 1 ANTENNA - RADIO SWIVEL BASE
- 1 ELECTRICAL-ANTENNA RADIO COAX
- 1 KIT-RADIO ANT.MTG.@DRVR'SHDR.
- 1 Manual-Drv's/Maint.English
- 1 ELEC-NO ZONAR MONITORING
- 1 ELEC-BACKING CAMERA
- 1 ALERT-6.7L CONDENSER SHORT
- 1 Elec-AC Digital Signal
- 1 Elec-Aux BCA Power Cable
- 1 BCA-Aux w/o Contactor
- 1 221T30_RG-5-1B
- 1 STRINGER-ROOF 221T
- 1 FRONT END FRAME
- 1 FRT END FRAME MTG KIT
- 1 REAR END FRAME-28.68"DEEP
- 1 LOC-40" RAF SP 7TH 221T
- 1 TRIM-REAR DOOR
- 1 ELEC-AG2 AIR OP.ENT. DOOR
- 1 HINGES-REAR DOOR PIN TYPE
- 1 LATCH-SGL-POINT, RR EMERG DOOR
- 1 STOP-DOOR REAR EMERG, 1-POS
- 1 OPER-DOOR AIR ENT.W/ BAT.2 POS
- 1 OPER-VANDLK.ENT./EMERDR(S)PILO
- 1 HINGES-50"W SI DR PIN TYPE
- 1 LATCH-SGL-POINT,50"W SI DR
- 1 OPER-DR.RR.EMG.W/BUZ
- 1 ELEC-EMERG/EXIT DOORS FMVSS CO
- 1 TRIM-50" SIDE DOOR 40"OPG AFT
- 1 DOOR-LS ENT RS EXIT -NONE REQD
- 1 INT COLOR -50" SI DR GREY
- 1 INT COLOR -RR DOOR GRAY
- 1 VANDALOCK-NONE REQUIRED RS
- 1 VANDALOCK-NONE REQUIRED LS
- 1 DOOR ALERT - RS EXIT NONE
- 1 SWITCH-PAD. ENT.DOOR AIR.
- 1 OPER-DR LIFT W/BUZ/DR.PLT LPS

- 1 DOOR, REAR EMERGENCY
- 1 THRESHOLD REAR EMERGENCY DOOR
- 1 ELEC-(2) USB OUTLET LS CABINET
- 1 OPER-MONITOR WARN/S/T/T
- 1 ELEC-DRIVER'S DOME LPS
- 1 ELEC-PASS DOME LPS MEDIUM ()
- 1 SWITCH-RKR DOME LPS ALL
- 1 Module-Pwr.Dist.Elec.Sys.
- 1 SWITCH-RKR PANEL LPS DIM
- 1 OPER-SWITCH, PANEL LPS DIMMER
- 1 LPS-EXT AFT OF ENT DOOR
- 1 OPER-STEPWLL LPSW/PARKLPS&ENT
- 1 LPS-STPWLL LED (1)
- 1 ELEC-PASSENGER ADVISORY 221T
- 1 OPER-PASS ADV IGN/WARN/BUZZER
- 1 SWITCH-RKR FAN DEFROST L.S.
- 1 BUZZER-SWITCH PANEL 1 TONE
- 1 LPS-PILOT VANDALOCK STATUS RED
- 1 ELEC-PWR, GND, NETWORK, BUZZ
- 1 LPS-PILOT W/C LIFT POWER GRN
- 1 ELEC-LPS WARNING,8 LPS 221T
- 1 LPS-PILOT LIFT DOOR RED
- 1 OPER-LPS, DOME RS ENT DR
- 1 LPS-PILOT POST TRIP INSP RED
- 1 OPER-LPS BODY TAIL W/PARK SW.
- 1 ELEC-LPS SI FRT DIRECTIONAL ON
- 1 OPER-LPS WARNING (8) PKG 2
- 1 OPER-LPS REV.W/RR EMG.DR.OPEN
- 1 ELEC-LPS ID/MKR PARK/SW.221T
- 1 SWITCH-RKR DOME LPS DRVR.ON/OFF
- 1 ELEC-LPS STROBE 6' FROM RR
- 1 SWITCH-RKR NOISE SUPPR ON/OFF
- 1 OPER-DRVR'S DOME LPS ON/OFF
- 1 OPER-HTR BOOSTER PUMP AUTOMATI
- 1 OPER-LPS INT/EXT R.F. ENT DR.
- 1 OPER-LPS SERVICE BRAKE
- 1 OPER-LIFT SPCL NEEDS BATT/IGN
- 1 OPER-SW.ID/MARK LPS W/PARK
- 1 SWITCH-RKR STROBE LPS
- 1 OPER-LPS DOME (1)ON/OFF
- 1 OPER-LPS REVERSE
- 1 ELEC-(3) SWITCH BANK
- 1 SWITCH-RKR W/C LIFT POWER
- 1 LPS-PILOT WARN LGTS RED
- 1 LPS-PILOT WARN LGTS AMBER
- 1 SWITCH-WARN LPS ON/AMB ACT.
- 1 OPER-LPS STROBE, IGN & SW ACTI
- 1 SWITCH-RKR A/C FAN SPD.
- 1 CABLE-EVAP 1 POWER SUPPLY STD
- 1 SWITCH-RKR A/C ON
- 1 ELEC-HARNESS COMP ASM 221T
- 1 OPER-LPS DIR./HAZ.
- 1 OPER-LPS SIDE DIRECT.ONLY
- 1 Block-PDM Customer Access
- 1 OPER-WARNING RED "ON" LIFT DOO
- 1 OPER-PRE-TRIP INSPECTION
- 1 ELEC-SEAT BELT PILOT LAMP
- 1 OPER-SEAT BELT PILOT LAMP
- 1 ELEC-PV 360 CAM STOP/TAIL/TURN
- 1 Elec-Stepwell Lamp
- 1 Elec-Standard Switch Interface
- 1 Elec-Heater Booster Pump
- 1 Oper-Buzzer, Switch Panel Tone
- 1 Starpoint-Junction Block
- 1 ELEC-MIR A NH & RC
- 1 ELEC-ELECTRIC STOP SIGN FRT
- 1 ELEC-ELECTRIC STOP SIGN RR
- 1 RAIL-EXT GRD@WDO,ST,FLR,SKIRT
- 1 RAIL-EXT GRD @ SEAT FRT END LS

- 1 RAIL-EXT GRD@ FLOOR, NONE
- 1 TRIM-FRT CAP RS/LS
- 1 PANELS-EXTERIOR REAR
- 1 SHEET-DRIVERS EXTERIOR 20 GA.
- 1 SHEET-UPPER SIDE EXTERIOR
- 1 UNDERCOATING-ASPHALT EMULSION
- 1 HEADERS-WINDOW INTERIOR 221T
- 1 PANELS-EXT RR SIDE LONG PANEL
- 1 ROOF SHEETS-(2) HATCH - 221T
- 1 PANELS-RR END INT RR GALV.
- 1 Panels-Rr End Int Si Long w/sld.pnl.
- 1 PANELS-ACCESS RR GRAY PASS ADV
- 1 COVER-HARNESS ACCESS@HDR
- 1 COVER-ACCESS FRT END HARNESS
- 1 COVER-TRIM FT ENT.ALUM.DR AIR
- 1 H/L-REAR LONG SMOOTH, GRAY
- 1 STRIPS - AISLE, SNAP-IN BLACK
- 1 FLOOR-BLACK WHEELHOUSE OMIT
- 1 Flr-Plywood 5/8" 221T
- 1 COVER-FUEL SENDING INSPECTION
- 1 ELEC- (4) INT SPEAKERS 221T
- 1 SWITCH-RKR HTR RR WALL
- 1 RAIL-SEAT
- 1 CABINET-SW, FWD
- 1 CABINET-SWITCH, LWR W/O POCKET
- 1 CABINET-SWITCH, UPPER
- 1 CABINET-TOP PLATE (3 BANK)
- 1 INSULATION-VEST HEADLINING 2"
- 1 INSULATION-SIDELINING 2" POLY
- 1 INSULATION-RR BULKHEAD 2" POLY
- 1 OPER-HTR RR.WALL / R.S.RR.FLR.
- 1 HEADERS-WINDOW EXTERIOR 221T
- 1 LOCATION-EVAP NO1 RR BULKHEAD
- 1 HARNESS COVER COLOR - GRAY
- 1 SPEAKER ALERT - PRESENT
- 1 HEADLINING COLOR - GREY
- 1 HDLINING TYPE-1ST WDO ACOUSTIC
- 1 CONN-HTR HOSE KIT @ BTR L.S.
- 1 ELEC-HTR U/ SEAT POS.17
- 1 INSULATION-INT LONG REAR END
- 1 PLATE-ACCELERATOR
- 1 LABEL-QR CODE
- 1 OPER-WDO P/O
- 1 PRICE ADJ-IN COMB W/001-310
- 1 CUMMINS SGL STAGE EXHAUST BRAK
- 1 DUAL SELTEC TM-21 COMPRESSORS
- 1 CRUISE CTRL-ELEC ENG,IN STEERI
- 1 ELEC CONTRL DASH, INTELLIPARK
- 1 VANDLK,START DISABLE-EMER DR
- 1 REINFORCED NYLON FUEL LINES
- 1 PAINTED FUEL TANK, PAINTED BND
- 1 SGL SUCTION & RETURN FUEL LINE
- 1 FUEL TANK MTD BTR AFT RR AXLE
- 1 STD CHARGE AIR COOLER PLUMBING
- 1 REMOTE MOUNTED SURGE TANK
- 1 WIRING SCHEMATIC,UNMNT 12V GRD
- 1 PAINTED BATTERY PANEL COVER
- 1 ENGINE AFTER TRMT DEVICE AUTO
- 1 BATTERY BOX FRAME MOUNTED
- 1 (3) DTNA 3000CCA BATTERIES
- 1 BATT SO SWITCH W/AUX CONTACT
- 1 INTEGRAL ELEC TURN SIGNAL FLAS
- 1 SELF CANCEL TRN SIG-DIM/WASH
- 1 BATT ENA 3 AMB INBOARD,2 OUTBD
- 1 STROBE LAMP,IGN SW OR LH DASH
- 1 LED WARNING SYS LAMPS W/PULSE
- 1 STD BDY VISL WARN,REV LM,DR OP
- 1 STANDARD WIRING
- 1 DR'S IGN OPER DOME W/ON/OFF SW

306

- 1 PASS COMPT DOME LAMPS-IGN ACTI
- 1 PASS COMP DOME LPS,SINGL ON/OF
- 1 OVER DOOR LAMP,RH EMER/LIFT DR
- 1 STPWELL LMP ON-DR OPEN-MARK ON
- 1 8-LMP WARN SYS,LH DASH, PKG 2
- 1 CURT WT 2K SERIES WO PARK PAWL
- 1 DRIVELINE GUARD
- 1 NON-ASBESTOS FRT BRAKE LININGS
- 1 FRONT SHOCK ABSORBERS
- 1 NON-ASBESTOS REAR BRAKE LINING
- 1 REAR OIL SEALS
- 1 MAX 91262 22.5X8.25 10HPLT 5HD
- 1 MAX 91262 22.5X8.25 10HPLT 5HD
- 1 2 QT SEE THRU PWR STEERING RES
- 1 STD FITTINGS PWR STEERING GEAR
- 1 POWER STEERING PUMP
- 1 4-SPOKE 18" STEERING WHEEL
- 1 ZINC PLATE HEXHED CHASSIS FAST
- 1 2900MM (114")RR FRAME OVERHANG
- 1 SQUARE END OF FRAME
- 1 BUMPER MNT SGL LICENSE PLATE
- 1 COMBINATION S/T/T/R LAMPS, LED
- 1 RR EMER DR,IGN CTRL,BZ ON W/DR
- 1 MAINT-FREE RUBBER BUSH FRT SUS
- 1 CAB MOUNTING HOOD/COWL CHASSIS
- 1 MAN ENT DR LOCK/BUZZ W/EMER
- 1 ONE GALLON W/S WASHER RESERVOR
- 1 SINGLE ELEC W/S WIPER MTR W/DE
- 1 MS/S2 DASH
- 1 AC PLMBG D112403008 B6.7 199+
- 1 AUX BODY HTR,UNDERSEAT,RR WALL
- 1 STANDARD HVAC DUCTING
- 1 CARBON WITH BASE BLACK ACCENT
- 1 DR FAN,(1) MTD ABOVE SIDE WDO
- 1 DIGITAL AUX BDY MT AC CONTROL
- 1 CONFIGURABLE INSTR PANELS W/UPPER STORAGE
- 1 DIGITAL ALARM CLOCK IN DISPLAY
- 1 PROVISIONS-AIR DRS SEAT
- 1 ROOF MOUNTED VENT/ESCAPE HATCH
- 1 PO BODY SIDE WDO,BUZ WDO UNLAT
- 1 PREMIUM INST CLUSTER 5" COLOR
- 1 WARNING/REAR LAMP MONITOR
- 1 SEP PANEL LAMP DIMMER,LH DR
- 1 PRE/POST TRIP SYSTEM TEST
- 1 CHASSIS COWL AND HOOD ONLY
- 1 DUAL NEEDL PRIM & SEC AIR
- 1 STANDARD BRAKE WIRING
- 1 NO DETROIT CONNECT SERVICES
- 1 BUMPER: BLACK
- 1 CHASSIS: VENDOR BLACK
- 1 CEEA+ 667 ELEC ARCHITECTURE
- 1 SCHOOL BUS SERVICE
- 1 COWL CHASSIS CONFIG - SBMTC
- 1 BUS BODY WITHOUT WHEELWELL
- 1 PASSENGER COMMODITY
- 1 100% ON-HIGHWAY (CITY) TERRAIN
- 1 THOMAS BUILT SCHOOL BUS 221T
- 1 EXT TOWING 2YR/UNLTD \$750 CAP

CHASSIS

AXLES AND SUSPENSIONS

- 1 ALIGNMENT-4-WHEEL C2
- 1 SPL100 DANA SPICER MAIN DRIVE
- 1 FRONT OIL SEALS
- 1 SYNTH 75W-90 FRONT AXLE LUBE
- 1 CONMET IRON FRONT HUBS
- 1 SYNTH 75W-90 REAR AXLE LUBE
- 1 DA-RS-17.5-4 17.5K R-REAR AXLE
- 1 4.78 REAR AXLE RATIO

- 1 IRON REAR AXLE CARRIER HOUSING
- 1 REAR SHOCK ABSORBERS - 1 AXLE
- 1 CONMET IRON REAR HUBS
- 1 9,000 LB.TAPERLEAF FRT SUSPENS
- 1 AIRLINER 23K REAR SUSPENSION
- 1 COMFORT-TEC SUSPENSION
- 1 DUAL AIR REAR SUSP LEVELING

BRAKES

- 1 ALERT-ENHANCED STABILITY CONTR
- 1 AIR BRAKE PACKAGE
- 1 MERITOR 15X4Q+ CAM FRT BRK ROC
- 1 HALDEX LGSTROKE FT BRAKE CHAMB
- 1 MERITOR AUTO FRONT SLACK ADJ
- 1 CONMET CAST IRON FRT BRK DRUMS
- 1 MERITOR 16.5X7Q+ RR BRAKE/SHOE
- 1 HALDEX,L-STROK, AXLE SPR CHAMB
- 1 MERITOR AUTO SLACK ADJUSTERS
- 1 CONMET CAST IRON RR BRAKE DRUM
- 1 STL AIR BR RESRV INSIDE FRAME
- 1 BENDIX AD-9 AIR DRYER W/HEATER
- 1 EXT CHARGING SCHRADER VALVE
- 1 WABCO 4S/4M ABS W/TRACTION CTL
- 1 BENDIX INTELLIPARK E-PARK BRAKE

CHASSIS EQUIPMENT

- 1 EXHAUST-LS TURNDWN, BELOW BMPR
- 1 ANTI-FREEZE, OAT -34 DEGREE
- 1 SHIELD-EXHAUST PIPE
- 1 B2 106 CONVENTIONAL CHASSIS
- 1 SET-BACK AXLE - TRUCK
- 1 ELECTRIC GRID AIR INTAKE WARME
- 1 INTAKE MTD AIR RESTR NO GRADUA
- 1 LH SIDEFILL FUEL TANK CAP
- 1 60 GAL/227 LIT STEL TANK, BTR
- 1 HORIZ TAILPIPE, EXIT LH REAR
- 1 11.5 GALLON DEF TANK
- 1 STEERING WHL MTD HORN CONTROL
- 1 NO BUMPERFRONT VISUAL WARNING
- 1 MAGN ENG DRAIN, RR AXLE PLUGS
- 1 EXHAUST MITIGATION DEVICE FTL
- 1 DA-F-8-3 8K 71.5 KPI/3.74 AXLE
- 1 700 CU. IN. MIN AUX AIR
- 1 PETCOCK DRAIN VALVES AIR TANKS
- 1 ADJUSTABLE STEERING COLUMN
- 1 TRW THP-60 POWER STEERING
- 1 5050MM (199") WHEELBASE
- 1 5/16" X3"X 10-1/8" STEEL FRAME
- 1 14" STL 1/4" BUMPR JACK PROVIS
- 1 FRT FRAME MOUNTED TOW HOOKS
- 1 STANDARD DUTY HOOD MOUNTING
- 1 FIBERGLASS HOOD
- 1 HOOD MTD CHROMED PLASTIC GRILL
- 1 ALL LOCKS KEYED THE SAME
- 1 CHROME HOOD MOUNTED AIR INTAKE
- 1 CAB FLR,TOE BRD,FIREWALL HEAT
- 1 (2) CUPHOLDERS, LH & RH DASH
- 1 NO POSITIONING/LOCATING SYSTEM
- 1 REINF NYLON,FAB/WIRE AIR LINES

ELECTRICAL - CHASSIS

- 1 LN 12V 270 AMP 4949PA PADMT AL
- 1 PROG RPM CTRL W A/C OR 12.75V
- 1 DIAGNOSTIC INTERFACE CONN,9PIN
- 1 IGNITION SWITCH CONTROL ENG ST
- 1 ALTERNATELY FLASHING HEADLAMPS
- 1 12VOLT POWER SUPPLY LH PANEL
- 1 SOLID STATE CIRCUIT PROTECTION
- 1 STD FRONT TURN SIGNAL LIGHTS
- 1 ROTARY HDLAMP SW W/O FOG LPS
- 1 AMBER LED MIDSHIP TURN SIGNALS

- 1 DAYTIME RUNNING LTS SET @ 100%
- 1 LED HEADLIGHT W/CHROME BEZEL
- 1 OUTBRD LAMPS W/LIFT ACTIVATED
- 1 ELECTRONIC STABILITY CONTROL
- 1 RH LIFT DR,BAT/IGN,BZ OFF W/DR
- 1 AIR OP ENT DR,PASS DOME LPS ON
- 1 OFF-ON RED LS PNL
- 1 AC W/ RECIRC; ON/OFF NOISE SUPR
- 1 ELE HORN,PASS ADVIS BUZZ W/IGN
- 1 C/F J1939 RADIO W/PA
- 1 FASTEN SEAT BELT INDICATOR
- 1 ELECTRONIC MPH SPEEDOMETER
- 1 ENGINE & HOUR METERS INTEGRAL
- 1 DIGITAL VOLTAGE DISPLAY
- 1 ELECTRIC FUEL GAUGE
- 1 ELECT ENG OIL PRESSURE GAUGE
- 1 ELEC ENG COOLANT TEMP GAUGE

ENGINE AND EQUIPMENT

- 1 CUM B6.7-220 HP @ 2400 RPM
- 1 ANTI-FREEZE TO -34F, OAT
- 1 ENGINE MTD OIL CHECK & FILL
- 1 CUMMINS 18.7 CFM COMPRESSOR
- 1 CUMMINS SPIN ON FUEL FILTER
- 1 STANDARD ENGINE OIL
- 1 FULL FLOW OIL FILTER
- 1 DETROIT F/W SEP WIF SENSOR&PRI
- 1 ALUMINUM FLYWHEEL HOUSING
- 1 STANDARD OIL PAN
- 1 ELEC ENG WARN & DERATE PROT SY
- 1 DELCO 12V 38MT HD STARTER W IN
- 1 ADD AUX LINES W/MANIFOLD PLUMB
- 1 GATES BLUE STRIPE COOLANT HOSE
- 1 CONSTANT TORQUE BREEZE CLAMPS
- 1 DONALDSON ONE-STAGE AIR CLEANR
- 1 700 SQU INCH ALUMINUM RADIATOR
- 1 VISCOUS FAN DRIVE
- 1 NO IDLE SHUTDOWN CONFIGURATION
- 1 ELECTRONIC TACHOMETER 3000 RPM
- 1 DIGITAL TRANS OIL TEMP DVR DIS

TRANSMISSION AND EQUIPMENT

- 1 ALLISON 2500 PTS AUTO TRANS
- 1 ALLISON VOCATIONAL PACKAGE 354
- 1 TRANSMISSION OIL CHECK & FILL
- 1 SYNTHETIC 50W TRANS LUBE
- 1 WAT 2 OIL TRANS COOL-N RADIATR
- 1 6M1-PROMARY MODE GEARS

WHEELS AND TIRES

- 1 HANKOOK AH37 255/70R22.5 16PLY
- 1 HANKOOK AH37 255/70R22.5 16PLY
- 1 NO TIRE PRESSURE CONTROL/SENSO
- 1 TIRE/WHEEL BALANCING-LEAD FREE
- 1 AC PKBLK21 POWD BLK(N0001H)FRT
- 1 AC PKBLK21 POWD BLK (N0001H)RR

OTHER TYPE

PDI

- 1 NO 3RD A/C EVAPORATOR

DEALER ADD On's

EQUIPMENT

- 1 DOT Vehicle Inspection
- 1 Motorola XPR5350E two-way by Bearcom
- 1 Safety Vision (6-cam) system
- 1 BELTLINE LETTERING
- 1 DELIVERY TO DISTRICT
- 30 GALLONS OF DIESEL FOR DELIVERY
- 0 NO GPS/LOCATING SYSTEM

Meets all FMVSS requirements in effect at the time of manufacture.

Total for 1 complete unit(s): \$142,500.00
****PURCHASING COOP OPTIONS****
BUYBOARD: ADD \$800 PER PO
SOURCEWELL: AD \$750 PER BUS
Region 7: NO CHARGE IF A MEMBER

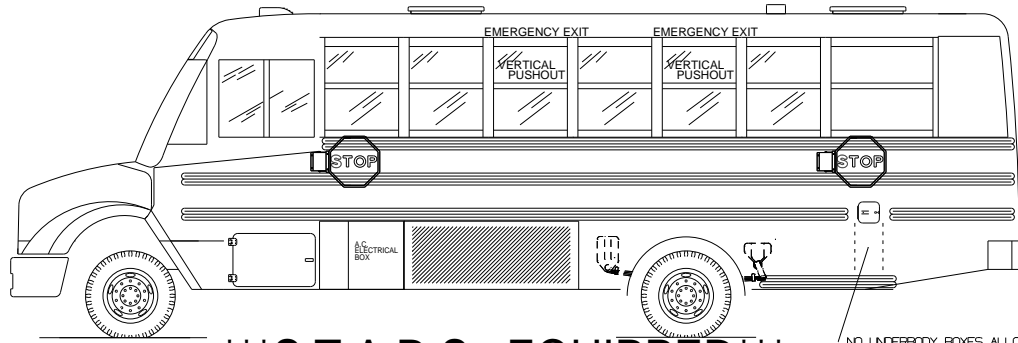
Additional options you may want to consider:
[ADDITIONAL EQUIPMENT] \$ [COST]

Quote Expires: 30 DAYS

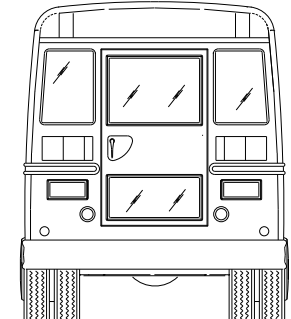
Customer Signature: **Date:**

Dealer Signature: **Date:**

SEATING CAPACITY: 39 + DRIVER

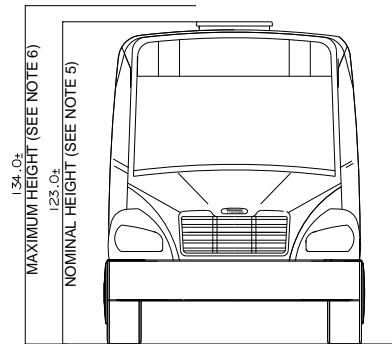
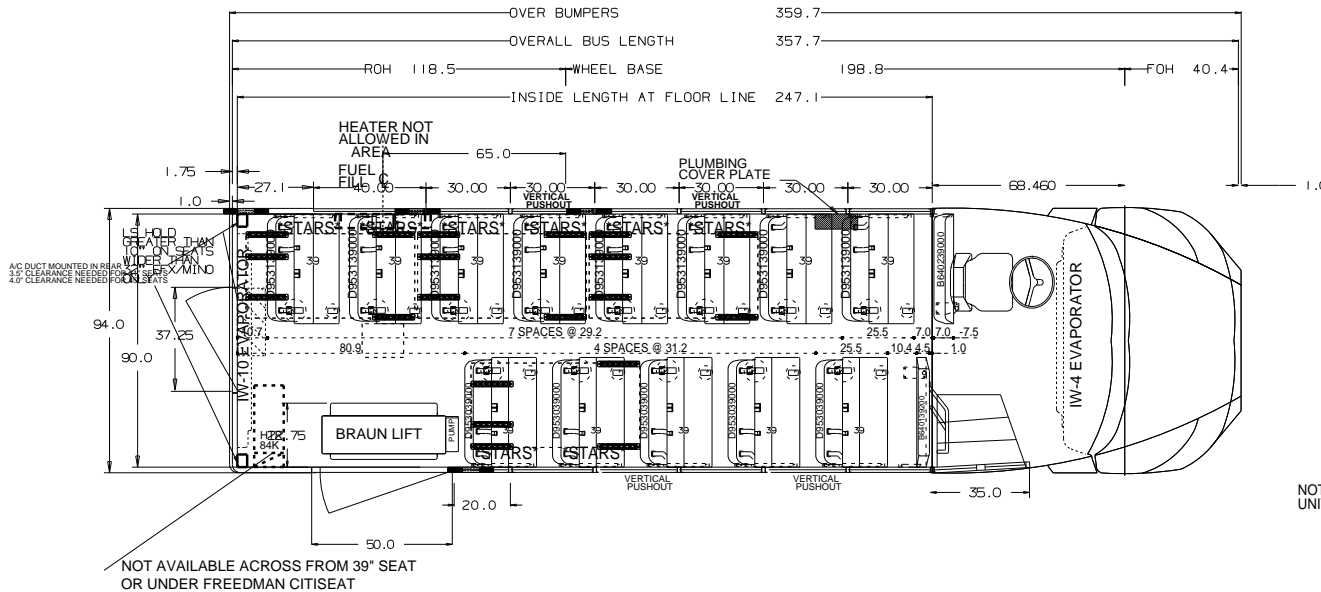


STARS EQUIPPED

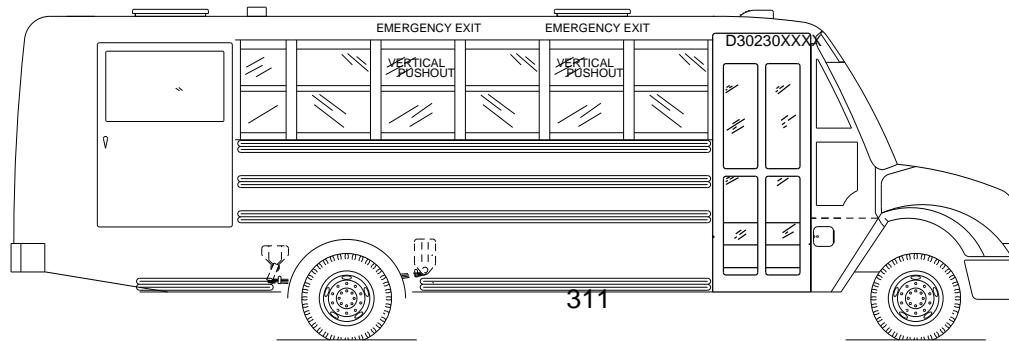


CAUTION - LEFT SIDE BARRIER IS NOT IN STANDARD LOCATION, SEE SEATING PLAN.

CAUTION! - RIGHT SIDE BARRIER IS NOT IN STANDARD LOCATION, SEE SEATING PLAN.



NOTES:
UNIT IS CONFIGURED WITH A FLAT FLOOR



Model: Saf-T-Liner C2
Quote Number: 409535
Locality: TX

GENERAL NOTES

- SOME ITEMS, SUCH AS CV MIRRORS, ROOF LUGGAGE RACKS, AND OTHER ITEMS, ARE SHOWN IN ONE VIEW ONLY FOR CLARITY.
- THIS DRAWING IS A REPRESENTATION ONLY AND MAY NOT HAVE ALL ITEMS REQUIRED. PLEASE REFER TO ORDER!
- THE CLEARANCE BETWEEN BOTTOM OF BUS OR BOTTOM OF UNDERBODY COMPARTMENTS AND GROUND WILL VARY ACCORDING TO TIRE SIZE, BUS LOAD, AND SUSPENSION TYPE.
- THE NOMINAL BUS HEIGHT AT BELT LINE OVER GUARD RAILS IS 96".
- THE MAXIMUM BUS HEIGHT IS BASED ON A STANDARD BODY AND LARGEST TIRE SIZE.
- THE MAXIMUM BUS HEIGHT IS BASED ON BODY WITH OPTIONS SUCH AS A/C UNITS, STROBE LIGHT, LARGER SUSPENSION ETC.
- OVER BUMPER DIMENSION DOES NOT TAKE INTO ACCOUNT OPTIONS THAT MAY ADD TO THE TOTAL LENGTH OF THE BUS, SUCH AS MIRRORS, LIGHTS AND CROSSING ARMS.

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THOMAS BUILT BUSES, INC
HIGH POINT, NC

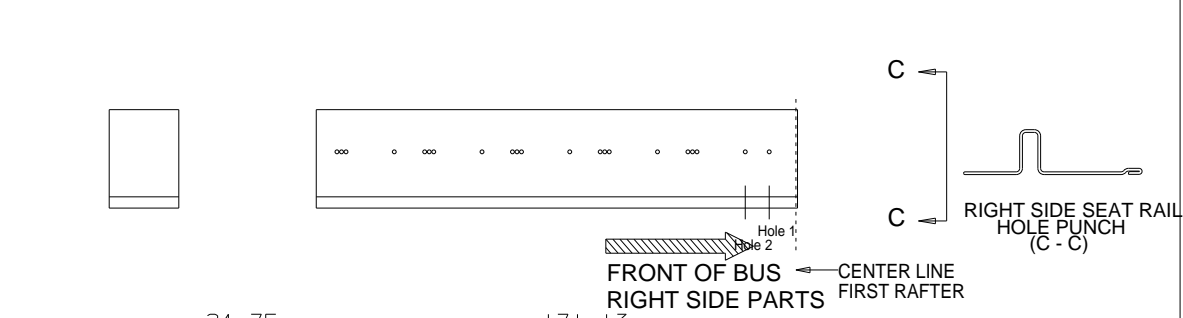
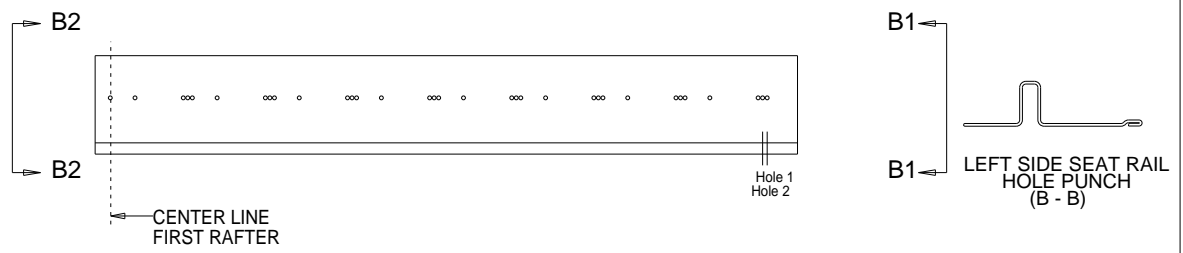
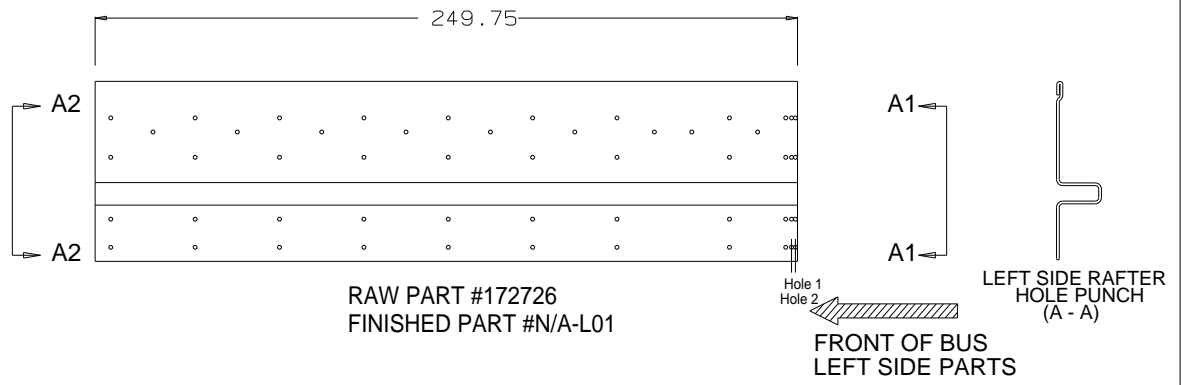
TITLE PLAN AND ELEVATION
BODY 221TS

DRN-09-27-24 BY:T. Dean SIZE DWG. NO.
SCALE 3/8"=12" S 897188

SIDE	ROW	SPACING	KNEE ROOM
LEFT		29.2	27.7
RIGHT		31.2	29.7

ALL DIMENSIONS & FIGURES ARE REFERENCE ONLY!!

LEFT SIDE RAFTER HOLES				LEFT SIDE SEAT HOLES				RIGHT SIDE SEAT HOLES				RIGHT SIDE RAFTER HOLES			
HOLE	DIM "A1"	DIM "A2"	TYPE	HOLE	DIM "B1"	DIM "B2"		HOLE	DIM "C"			HOLE	DIM "D"	TYPE	
1	0.748	249.003	R1	1	10.788	238.962		1	10.063			1	0.563	R1	
2	2.127	247.623	R1	2	12.408	237.342		2	18.583			2	10.563	DP	
3	4.188	245.563	R1	3	14.008	235.742		3	35.743			3	15.563	SL	
4	14.188	235.563	SL	4	31.168	218.582		4	37.343			4	30.563	R1	
5	24.188	225.563	R1	5	39.988	209.762		5	38.962			5	45.563	SL	
6	37.588	212.162	SL	6	41.608	208.142		6	49.782			6	60.563	R1	
7	50.887	198.863	SL	7	43.208	206.542		7	66.942			7	75.563	SL	
8	64.188	185.563	R1	8	60.368	189.382		8	68.542			8	90.563	R1	
9	79.188	170.563	SL	9	69.188	180.563		9	70.162			9	105.563	SL	
10	94.188	155.563	R1	10	70.808	178.943		10	80.983			10	120.563	R1	
11	109.188	140.563	SL	11	72.407	177.343		11	98.142			11	135.563	SL	
12	124.188	125.563	R1	12	89.567	160.183		12	99.742			12	150.563	R1	
13	139.188	110.563	SL	13	98.387	151.363		13	101.363			13	160.563	SL	
14	154.188	95.563	R1	14	100.007	149.743		14	112.183			14	170.563	R1	
15	169.188	80.563	SL	15	101.607	148.143		15	129.343						
16	184.188	65.563	R1	16	118.767	130.983		16	130.943			1	0.563	R1	
17	199.188	50.563	SL	17	127.587	122.163		17	132.563			2	10.563	SL	
18	214.188	35.563	R1	18	129.207	120.543		18	143.382			3	10.563	DP	
19	229.188	20.563	SL	19	130.808	118.943		19	160.542			4	20.563	R1	
20	234.187	15.563	DP	20	147.967	101.783		20	162.142			5	22.622	R1	
21	244.188	5.563	R1	21	156.787	92.963		21	163.762			6	24.002	R1	
				22	158.408	91.343									
				23	160.007	89.743									
				24	177.167	72.583									
				25	185.988	63.762									
				26	187.607	62.143									
				27	189.207	60.543									
				28	206.368	43.382									
				29	215.188	34.563									
				30	216.808	32.942									
				31	218.408	31.343									
				32	235.568	14.183									
				33	244.368	5.382									



ALL DIMENSIONS ARE FOR REFERENCE ONLY

Model: Saf-T-Liner C2
Quote Number: 409535
Locality: TX

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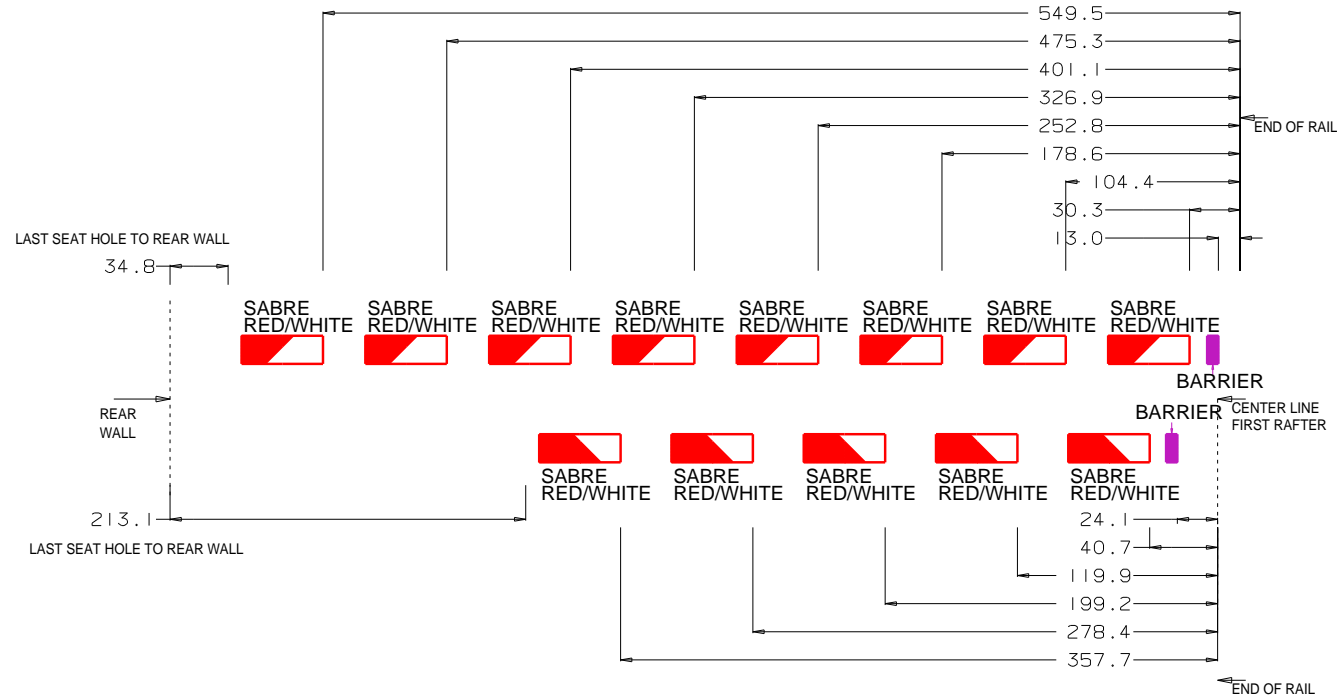
THOMAS BUILT BUSES, INC
HIGH POINT, NC WOODSTOCK, CANADA

TITLE SEAT RAIL - C2
BODY 221TS

DRN:09-27-24 BY:T.Dean
SCALE 3/8"=12" SIZE DWG NO. 897188

GENERAL NOTES
1. SOME ITEMS, SUCH AS CV MIRRORS, ROOF LUGGAGE RACKS, AND OTHER ITEMS, ARE SHOWN IN ONE VIEW ONLY FOR CLARITY.
2. THIS DRAWING IS A REPRESENTATION ONLY AND MAY NOT HAVE ALL ITEMS REQUIRED. PLEASE REFER TO ORDER#1.
3. THE CLEARANCE BETWEEN BOTTOM OF BUS OR BOTTOM OF UNDERBODY COMPARTMENTS AND GROUND WILL VARY ACCORDING TO TIRE SIZE, BUS LOAD, AND SUSPENSION TYPE.
4. THE MAXIMUM WIDTH AT BELT LINE OVER GUARD RAILS IS 96".

DO NOT MAKE MANUAL CHANGES TO DRAWING



**LEFT SIDE
FIXTURE LOCATION**


NO	FIXTURE	POS
1	BARRIER	13.0
2	Red/White	30.3
3	Red/White	104.4
4	Red/White	178.6
5	Red/White	252.8
6	Red/White	326.9
7	Red/White	401.1
8	Red/White	475.3
9	Red/White	549.5

**RIGHT SIDE
FIXTURE LOCATION**

NO	FIXTURE	POS
1	BARRIER	24.1
2	Red/White	40.7
3	Red/White	119.9
4	Red/White	199.2
5	Red/White	278.4
6	Red/White	357.7

NOTES: ALL DIMENSIONS ARE IN CENTIMETERS (CM)
UNLESS OTHERWISE INDICATED.

ALL FIXTURE DIMENSIONS ARE REFERENCED FROM
THE END OF THE SEAT RAIL

 INDICATES BARRIER MOUNTING POSITION.
0 DIMENSION INDICATES BARRIER
MOUNTED IN STANDARD HOLE.

FRONT OF BUS



Model: Saf-T-Liner C2
Quote Number: 409535
Locality: TX

**ALL DIMENSIONS ARE
FOR REFERENCE ONLY**

GENERAL NOTES

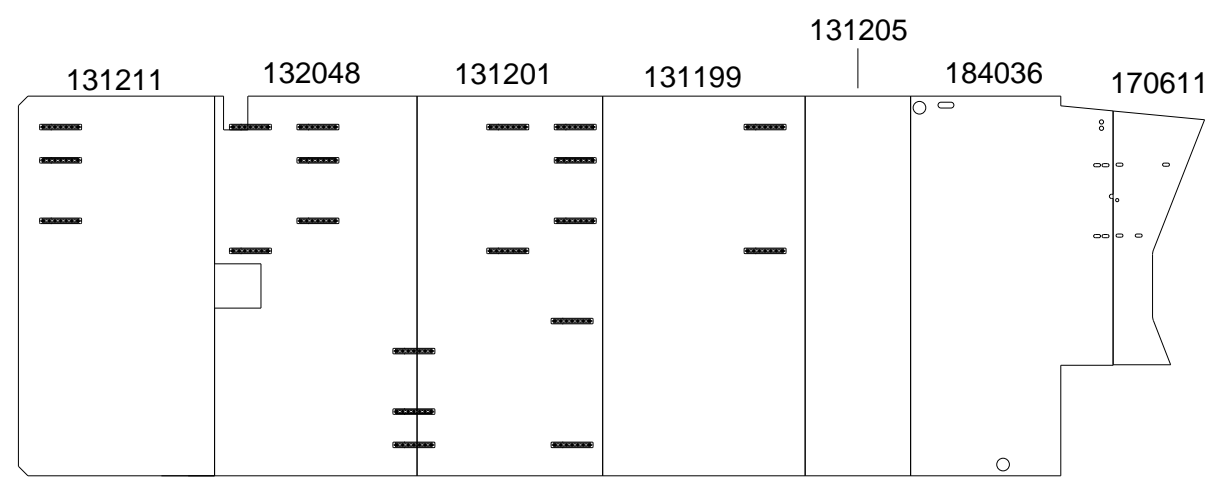
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- THIS DRAWING IS A REPRESENTATION ONLY AND MAY NOT HAVE ALL ITEMS REQUIRED. PLEASE REFER TO ORDER.
- THE CLEARANCE BETWEEN THE TOP OF BUS OR BOTTOM OF UNDERBODY COMPARTMENTS AND GROUND WILL VARY ACCORDING TO TIRE SIZE, BUS LOAD, AND SUSPENSION TYPE.
- THE MAXIMUM WIDTH AT BELT LINE OVER GUARD RAILS IS 96".

THOMAS BUILT BUSES, INC
HIGH POINT, NC WOODSTOCK, CANADA

TITLE **SEAT RAIL FIXTURE DRILLING
BODY 221TS**

CAD DRAWING
DO NOT
MAKE MANUAL
CHANGES

DRN: 09-27-24 BY: T. Dean SIZE DWG. NO.
SCALE 3/8"=12" S 897188



		7.1
		14.1
		24.1
		33.2
		33.2
		24.1
		14.1
		7.1

RAW PART	CUSTOM PART	QTY
170611		
184036		
131205		
131199		
131201		
132048		
131211		

FRONT OF BUS


ALL DIMENSIONS ARE FOR REFERENCE ONLY

- GENERAL NOTES
- SOME ITEMS, SUCH AS CV MIRRORS, ROOF LUGGAGE RACKS, AND OTHER ITEMS, ARE SHOWN IN ONE VIEW ONLY FOR CLARITY.
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 - THE MAXIMUM WIDTH AT BELT LINE OVER GUARD RAILS IS 96".
 - THE NOMINAL BUS HEIGHT IS BASED ON A STANDARD BODY AND LARGEST TIRE SIZE.
 - THE MAXIMUM BUS HEIGHT IS BASED ON BODY WITH OPTIONS SUCH AS A/C UNITS, STROBE LIGHT, LARGEST SUSPENSION ETC.
 - OVER BUMPER DIMENSION DOES NOT TAKE INTO ACCOUNT OPTIONS THAT MAY ADD TO THE TOTAL LENGTH OF THE BUS, SUCH AS MIRRORS, LIGHTS AND CROSSING ARMS.
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THOMAS BUILT BUSES, INC
 HIGH POINT, NC

TITLE **PLYWOOD FLOOR BODY 221TS**

DRN: 09-27-24 BY: T. Dean SIZE S DWG. NO. 897188

SCALE 3/8"=12" Program Version: 24.9.25.1

315

Model: Saf-T-Liner C2
 Quote Number: 409535
 Locality: TX

***** WEIGHT O.K. *****

```

SEATINGPLAN: 897188
ORDER NO:    409535
YARD NO:
BODY MODEL:  221TS
CHASSIS MAKE: FLNER
WHEELBASE:   198.8
DATE:        09-27-24
TIME:        15:03:26
    
```

Weight Summary	Front	%Front	Rear	%Rear	Total
Total Weight	7882.53	35%	14667.54	65%	22550.07
Allowables	8000.00		17500.00		25500.00
Unladen	7135.56	40%	10584.51	60%	17720.07
Base Body	945.00		2996.30		3941.30
Body Options	353.66		2237.34		2591.00
Base Chassis	4497.11		2631.66		7128.77
Chassis Options	1339.78		2719.22		4059.00
Passenger	746.97		4083.03		4830.00
State Special	0.00		0.00		0.00

NOTES:

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*****
* THE WEIGHT AND AXLE RATINGS IN THIS REPORT APPLY ONLY TO *
* ORDER NO. 409535 AND REFERENCE SEATING PLAN 897188 *
* ANY OPTIONS EXCEEDING 20 LBS. OR SEATING PLAN CHANGES NOT ON *
* THIS REPORT OR MADE AFTER THE SUBMISSION DATE AND TIME WILL *
* NULLIFY RESPONSIBILITY OF THOMAS BUILT BUSES ENGINEERING *
* DEPARTMENT OF THE SAFE OPERATION OF THE VEHICLE *
*****
    
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* THIS SHEET MUST ACCOMPANY ORIGINAL ORDER.
SIGNATURE OF ENGINEERING APPROVAL:

Turner, Jason

***** BODY OPTIONS *****		Front	Rear	Total
Option	Description			
A110000002	WEIGHT TICKET REQUIRED-TYPE C	0.00	0.00	0.00 **
B640139200	39" BARR-VERT,WALL MT 45"H RS RIGHT SIDE	19.93	11.07	31.00
B640239000	39"8DEG BARR-REV. WALL-MT 45"H LEFT SIDE	21.14	9.86	31.00
D105600000	FAN-CIRC DRV'S WDO HDR BLACK	2.40	0.60	3.00
D106400001	VISOR-TINT DRS SIDE WDO 6"X18"	2.82	0.18	3.00
D106902001	RADIO-AM/FM DEA700	3.64	-0.64	3.00
D108800002	FLAPS-MUD, REAR 22.5"W	-0.00	12.00	12.00
D108900001	FLAPS-MUD, FRONT 16"W X 12"H	10.49	1.51	12.00
D110024TEX	KIT,FIRST AID 24 UNIT TEX.	4.00	0.00	4.00
D110100000	KIT,BODYFLUID CLEANUP NAT.MIN.	2.82	0.18	3.00
D112604004	CONDENSER- CM3 (2)	93.31	170.69	264.00
D116100002	LOC-VEST.FLR.PLT.LEFT 5LB FE	4.35	0.65	5.00
D116400033	LIFT-WHEELCHAR BRAUN NCL1000	-115.79	471.79	356.00
D116600000	TRACK-OVERHEAD 10" LENGTH LS	0.04	0.96	1.00
D116600000	TRACK-OVERHEAD 10" LENGTH LS	-0.26	1.26	1.00
D116600000	TRACK-OVERHEAD 10" LENGTH LS	-0.57	1.57	1.00
D116700000	TRACK-OVERHEAD 10" LENGTH RS	-0.17	1.17	1.00
D122400000	TRIANGLES-REFL. 3 W/BOX	6.35	4.65	11.00
D123000002	DOOR-STORAGE BOX W/O GLASS	23.06	6.94	30.00
D123800000	ANTENNA - RADIO SWIVEL BASE	1.68	0.32	2.00
D133300005	TRIM-LOWER REAR HEATER NO A/C	316.06	3.06	2.00
D200700001	WHEELHOUSES-REAR L&R OMIT	0.00	28.00	28.00
D304000002	PULL-ENTRANCE DOOR, EXT. ALUM.	0.75	0.25	1.00

D304400002	DOOR-SI LIFT RS RR 50" OPG	-13.01	53.01	40.00
D306300000	VANDALOCK-SI DR W/BOLT 50"	1.00	0.00	1.00
D400307000	OPER-MONITOR WARN/S/T/T	1.56	0.44	2.00
D406004000	LPS-SI DIR AMBER FRT. LED PIN	2.00	0.00	2.00
D406212008	LPS-WARNING LED STROBE (8)	3.06	6.94	10.00
D408300022	STROBE-ECCO 7460CC 6' FROM RR	2.70	2.30	5.00
D427500000	Elec-Noise Suppression	0.00	0.00	0.00 **
D427600000	Elec-Transmission Inhibit	0.00	0.00	0.00 **
D500605015	SIGN-STOP, ELEC FRT #SE1-7980C	26.87	1.13	28.00
D500705009	SIGN-STOP, ELEC RR #SE1-7981C	-4.20	19.20	15.00
D505702021	FENDERETTE-STL FLAT FLR 21"	-0.00	6.00	6.00
D510900000	VENT-STATIC PRESENT	0.96	1.04	2.00
D601706221	Flr-Plywood 5/8" 221T	8.89	251.11	260.00
D602001221	SPEAKERS-INT. 30 WAT.(4) 221T	5.00	0.00	5.00
D602200008	MIRROR-INT 6"X30" CAMERA & LEV	6.79	1.21	8.00
D610339002	RAIL-ASSIST FRT ENT DR 39"W	5.22	2.78	8.00
D611000000	RAIL-ASSIST FRT ENT DR RS 1"OD	4.17	0.83	5.00
D614617084	HTR-RS 84,000 BTU RR FLR.	-13.30	38.30	25.00
D900104000	BACK-NATIONAL DRV'S SEAT	35.30	14.70	50.00
D900302001	ARMREST NATIONAL DR'S ST. BOTH	4.40	1.60	6.00
D900503007	PEDESTAL-NATIONAL AIR 2 SHOCKS	35.20	12.80	48.00
D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	46.17	33.83	80.00
D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	34.42	45.58	80.00
D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	22.67	57.33	80.00
D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	10.92	69.08	80.00
D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	-0.83	80.83	80.00
D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	-12.58	92.58	80.00
D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	-24.33	104.33	80.00
D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	-36.08	116.08	80.00
D953239000	SBR 39 RS WALL 3PT3 RIGHT SIDE	42.39	37.61	80.00
D953239000	SBR 39 RS WALL 3PT3 RIGHT SIDE	29.84	50.16	80.00
D953239000	SBR 39 RS WALL 3PT3 RIGHT SIDE	17.28	62.72	80.00
D953239000	SBR 39 RS WALL 3PT3 RIGHT SIDE	4.72	75.28	80.00
D953239000	SBR 39 RS WALL 3PT3 RIGHT SIDE	-7.83	87.83	80.00
STDOTACBOX	STD C2 AC ELECTRICAL BOX	40.61	29.39	70.00
STDRH1976	ROOF HATCH MODEL 1976 ENG (D107317000)	7.57	7.43	15.00
STDRH1976	ROOF HATCH MODEL 1976 ENG (D107317000)	-3.75	18.75	15.00
STDTACIW-4	C2 IW-4 EVAP. FRONT MOUNT	26.30	35.70	62.00
STDTACIW10	C2 IW-10 EVAP. REAR MOUNT	-35.38	93.38	58.00

Body Option Total		353.66	2237.34	2591.00

***** CHASSIS OPTIONS *****				
Option	Description	Front	Rear	Total
FL-018-002	AIR BRAKE PACKAGE	119.97	130.03	250.00
FL-093-1TR	HANKOOK AH37 255/70R22.5 16PLY	190.00	0.00	190.00
FL-094-1TR	HANKOOK AH37 255/70R22.5 16PLY	0.00	380.00	380.00
FL-101-21R	CUM B6.7-220 HP @ 2400 RPM	353.59	15.41	369.00
FL-122-1J2	DETROIT F/W SEP WIF SENSOR&PRI	15.00	0.00	15.00
FL-124-1CC	LN 12V 270 AMP 4949PA PADMT AL	20.00	0.00	20.00
FL-130-057	DUAL SELTEC TM-21 COMPRESSORS	82.00	0.00	82.00
FL-155-058	DELCO 12V 38MT HD STARTER W IN	10.00	0.00	10.00
FL-174-004	PLASTIC COOLANT BOOST PUMP AUT	0.88	0.12	1.00
FL-230-001	60 GAL/227 LIT STEL TANK, BTR	-216.48	925.48	709.00
FL-23U-004	11.5 GALLON DEF TANK	180.01	31.99	212.00
FL-292-236	(3) DTNA 3000CCA BATTERIES	164.20	12.80	177.00
FL-342-1MJ	ALLISON 2500 PTS AUTO TRANS	41.94	-2.94	39.00
FL-393-001	DRIVELINE GUARD	15.00	15.00	30.00
FL-420-1GH	DA-RS-17.5-4 17.5K R-REAR AXLE	0.00	719.00	719.00
FL-480-009	BENDIX AD-9 AIR DRYER W/HEATER	40.00	0.00	40.00
FL-502-753	MAX 91262 22.5X8.25 10HPLT 5HD	-8.00	-0.00	-8.00
FL-505-753	MAX 91262 22.5X8.25 10HPLT 5HD	0.00	16.00	16.00
FL-532-002	ADJUSTABLE STEERING COLUMN	10.00	0.00	10.00
FL-535-001	STD FITTINGS PWR STEERING GEAR	10.00	0.00	10.00
FL-536-050	TRW THP-60 POWER STEERING	10.00	0.00	10.00
FL-545-505	5050MM (199") WHEELBASE	229.86	250.14	480.00
FL-556-1DF	14" STL 1/4" BUMPR JACK PROVIS	6.03	-1.03	5.00
FL-558-001	FRT FRAME MOUNTED TOW HOOKS	18.02	-3.02	15.00
FL-620-019	9,000 LB.TAPERLEAF FRT SUSPENS	20.00	0.00	20.00
FL-622-216	AIRLINER 23K REAR SUSPENSION	0.00	230.00	230.00
FL-650-021	CAB MOUNTING HOOD/COWL CHASSIS	0.00	0.00	0.00 **
FL-700-002	HEATER, DEFROSTER,AND AIR COND	22.55	1.45	24.00
FL-746-803	C/F J1939 RADIO W/PA	5.21	-1.21	4.00

Chassis Option Total		1339.78	2719.22	4059.00

***** PASSENGER WEIGHTS *****						
# Option	Description	Side	Front	Rear	Total	
1 D900104000	BACK-NATIONAL DRV'S SEAT	SIDE	105.89	44.11	150.00	
3 D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	LEFT SIDE	213.21	146.79	360.00	
3 D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	LEFT SIDE	160.33	199.67	360.00	
3 D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	LEFT SIDE	107.46	252.54	360.00	
3 D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	LEFT SIDE	54.58	305.42	360.00	
3 D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	LEFT SIDE	1.70	358.30	360.00	
3 D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	LEFT SIDE	-51.18	411.18	360.00	
3 D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	LEFT SIDE	-104.05	464.05	360.00	
3 D953139000	SBR 39 LS WALL 3PT3 LEFT SIDE	LEFT SIDE	-156.93	516.93	360.00	
3 D953239000	SBR 39 RS WALL 3PT3 RIGHT SIDE	RIGHT SIDE	196.19	163.81	360.00	
3 D953239000	SBR 39 RS WALL 3PT3 RIGHT SIDE	RIGHT SIDE	139.69	220.31	360.00	
3 D953239000	SBR 39 RS WALL 3PT3 RIGHT SIDE	RIGHT SIDE	83.19	276.81	360.00	
3 D953239000	SBR 39 RS WALL 3PT3 RIGHT SIDE	RIGHT SIDE	26.69	333.31	360.00	
3 D953239000	SBR 39 RS WALL 3PT3 RIGHT SIDE	RIGHT SIDE	-29.81	389.81	360.00	

Passenger Totals			746.97	4083.03	4830.00	



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

Board Meeting Date: October 21, 2024

Submitted Date: October 8, 2024

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: J. Reese Briggs

Department or Campus: Chief Operations Officer

Topic: Consider Approval of the Right of Access with East Montgomery County Municipal Utility District (MUD) No. 12.

Background Information: MUD No. 12 is allowing SISD property access to use their road from State Hwy 242 to Timber Lakes Elementary.

Attachments: Right of Access

Superintendent's Resolutions: **Recommended**

September 17, 2024

Splendora Independent School District
c/o: Reese Briggs, Chief Operations Officer
23419 FM 2090
Splendora, Texas 77372

Re: Access to Property ("District Property") of East Montgomery County Municipal Utility District No. 12 (the "District") by Splendora Independent School District ("SISD" and together with the District, the "Parties") related to the land set forth on Exhibit A

To enable access to and from the area within the District in connection with use by SISD school bus ingress and egress, each of the Parties hereby agrees as follows:

1. ***Right of Access.*** The District hereby grants to SISD and its respective representatives, employees, contractors and sub-contractors (collectively, "SISD Parties"), a non-exclusive right of access to the District Property displayed on Exhibit A, as may be reasonably necessary to allow for SISD school bus access to and from the areas within the District, in each case so long as such access by any of the SISD Parties does not unreasonably interfere with District Property and compliance with any applicable laws, rules, regulations and procedures is retained, including of the District's Rate Order. SISD agrees to reimburse the District for any losses or damages incurred by the District resulting from the exercise of SISD's rights granted under this letter agreement.
2. ***Notice Information.***

a. District Engineer:

Elevation Land Solutions
c/o Debra L. Vincent, P.E.
9709 Lakeside Blvd
The Woodlands, Texas 77381
Phone: 832-823-2217
Email: dvincent@elevationlandsolutions.com

b. District Operator:

Municipal District Services, LLC
c/o Dana Sharbonno
406 W. Grand Parkway S., Suite 260
Katy, Texas 77494

Phone: 281-290-3141
Email: cchapline@mdswater.com

c. SISD:

Splendora Independent School District
c/o: Reese Briggs, Chief Operations Officer
23419 FM 2090
Splendora, Texas 77372
Phone: 281-689-3128

3. *Term; Miscellaneous.*

- a. The rights and obligations contemplated by this letter agreement shall continue until terminated by either of the Parties, which shall require 30 days' notice to the other Party.
- b. This letter agreement is governed by the laws of the State of Texas.
- c. This letter agreement may be amended only by a written instrument executed by each of the Parties. In case any provision of this letter agreement shall be deemed invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions shall not in any way be affected or impaired thereby.
- d. SISD shall not assign this agreement without the written consent of the District, which may be withheld in its sole discretion. Any of the terms and conditions of this letter agreement may be waived in writing at any time by the Party entitled to the benefits thereof.
- e. This letter agreement may be executed in one or more counterparts (including by facsimile or portable document format (pdf)) for the convenience of the Parties, each of which counterparts will be deemed an original, but all of which counterparts together will constitute one and the same letter agreement.
- f. No partnership, joint venture or agency relationship between or among the Parties hereto shall be deemed created as a result of this letter agreement.

[Signature Pages Follow.]

Acknowledged and Agreed:

SPLENDORA INDEPENDENT SCHOOL DISTRICT

EAST MONTGOMERY COUNTY
MUNICIPAL UTILITY DISTRICT NO. 12

By: 

President, Board of Directors

Exhibit A
PROPERTY



SCALE: 1"=4500'



MONTGOMERY COUNTY, TEXAS

ZIP CODE 77357

EMCMUD 12 PLANT ACCESS ROAD

325

EAST MONTGOMERY COUNTY M.U.D. NO. 12





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

Board Meeting Date:

Submitted Date:

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: Allen Wells Board President

Department or Campus: Board of Trustees

Topic: Consider Approval of Announcement of Board Member Continuing Education Hours

Background Information: Announcement of Board Member Continuing Education Hours

Attachments: Board Continuing Education Hours

Superintendent's Resolutions: Reviewed



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

Board Meeting Date: October 21, 2024

Submitted Date: October 7, 2024

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: J. Reese Briggs

Department or Campus: Chief Operations Officer

Topic: Discussion and Possible Approval of the Annual 2024
Financial Audit

Background Information: Weaver representative presented the
annual financial audit.

Attachments: The final audit report.

Superintendent's Resolutions: Recommended for approval



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

Board Meeting Date: 10/21/24

Submitted Date: 10/14/2024

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: Board President

Department or Campus: Board of Trustees

Topic: Discussion and Possible Action to Approve the Formation of Board Advocacy Committee

Background Information: The goal of the committee is to promote partnerships, policies, legislation, and initiatives that enhance childhood and adolescent well-being, strengthen educational outcomes, support familial and community well-being, and maximize district and community fiscal responsibility.

Attachments: [SISD Board Advocacy Committee Draft Scope](#)

Superintendent's Resolutions:

Scope of Work: School Board Advocacy Committee

Committee Name: School Board Advocacy Committee

Purpose:

The School Board Advocacy Committee is established to organize, represent and advocate for the interests of students, taxpayers, and community members at local, state, and national levels. The goal of the committee is to promote partnerships, policies, legislation, and initiatives that enhance childhood and adolescent well-being, strengthen educational outcomes, support familial and community well-being, and maximize district and community fiscal responsibility.

Committee Composition:

Leadership: The Committee shall be chaired by the Board President or a designee appointed by the President.

- **Membership Selection:** The Committee Chair (Board President or designee) has the authority to appoint committee members without limitation on the number of participants, except that no more than 3 members of the Splendora ISD Board of Trustees may serve on the committee.

Scope of Responsibilities:

1. Advocacy:

- Build and foster relationships with local community and government officials, school district administrators, and community stakeholders.
- Organize local community members to advocate on behalf of the needs of the community's children and adolescents.
- Advocate for policies and initiatives that address local family and educational needs, including funding, safety, resource allocation, and student performance.
- Engage with local entities to ensure transparency and fiscal responsibility on behalf of taxpayers and community members.
- Monitor state legislative proposals and policy changes that impact public education and district operations.
- Advocate with state legislators and education policy leaders for equitable school funding, student support services, and community-focused policies.
- Participate in state-level advocacy events, building partnerships with local organizations, state organizations and state school board associations to advance Splendora ISD's legislative goals.
- Track local, state and federal legislative initiatives that impact public education, particularly in the areas of student engagement, student safety, student performance standards, and school funding and operations.
- Advocate with federal representatives for policies that benefit Splendora ISD students, taxpayers, and community members.

- Engage with national school board advocacy organizations and attend national education conferences to influence broader educational outcomes.
- 2. **Communication and Reporting:**
 - Provide regular updates to the full Board of Trustees on advocacy efforts, legislative activities, and their potential impact on the district.
 - Communicate with community members about the district's advocacy work and its impact on educational outcomes, financial sustainability, and community well-being.
- 3. **Collaboration:**
 - Work with district leadership to ensure advocacy efforts align with Splendora ISD's strategic goals and priorities.
 - Collaborate with other school districts, community organizations, and educational advocacy groups to amplify efforts at all levels.

Meeting Schedule:

The Advocacy Committee will meet as necessary, with a minimum of quarterly meetings, to discuss relevant issues and strategies at the local, state, and national levels.

Term:

Committee members will serve for one year, with reappointments at the discretion of the Committee Chair (Board President or designee).

Deliverables:

- Develop an annual advocacy plan outlining key goals and strategies at the local, state, and national levels.
- Create a statement of advocacy positions to be adopted annually by the Board of Trustees.
- Provide regular reports to the full Board of Trustees on legislative activities and advocacy progress.
- Document all meetings and advocacy efforts, including interactions with policymakers and community stakeholders.

Evaluation:

The committee's success will be measured by its ability to organize community members on behalf of the interests of the community's children and adolescents, to influence policies that improve student outcomes, promote fiscal responsibility, and enhance community engagement. Regular assessments will be conducted to ensure alignment with Splendora ISD's objectives.