

Special Meeting
Thursday, January 27, 2022 7:00 PM

Harleton Independent School District
17000 S.H. 154
Harleton, Texas 75651

Agenda

1. Call to Order
2. Roll Call of Board Members
3. Pledge of Allegiance
4. Open Forum
5. Presentation of the Harleton ISD Financial Audit, School Year Ending August 31, 2021
6. Action Items
 - 6.A. Consider/Take Action on Approving School District Financial Audit Report for Fiscal Year Ended August 31, 2021
7. Superintendent Report
 - 7.A. Discuss EHAA (Local) Policy in TASB Policy Update 118
8. Board Input
9. Adjourn

HARLETON INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)	
	Original	Final			
REVENUES:					
5700	Total Local and Intermediate Sources	\$ 1,994,729	\$ 1,994,729	\$ 2,149,624	\$ 154,895
5800	State Program Revenues	6,215,551	6,635,751	6,997,533	361,782
5900	Federal Program Revenues	74,758	74,758	86,843	12,085
5020	Total Revenues	8,285,038	8,705,238	9,234,000	528,762
EXPENDITURES:					
Current:					
0011	Instruction	4,452,312	4,827,812	4,378,876	448,936
0012	Instructional Resources and Media Services	351,170	372,170	339,687	32,483
0013	Curriculum and Instructional Staff Development	17,338	21,338	18,980	2,358
0023	School Leadership	448,148	477,148	440,267	36,881
0031	Guidance, Counseling, and Evaluation Services	223,667	238,767	219,177	19,590
0033	Health Services	45,170	50,370	40,154	10,216
0034	Student (Pupil) Transportation	380,125	316,225	249,834	66,391
0035	Food Services	-	14,000	-	14,000
0036	Extracurricular Activities	541,471	672,471	637,001	35,470
0041	General Administration	352,156	363,156	293,037	70,119
0051	Facilities Maintenance and Operations	989,487	1,246,142	1,256,798	(10,656)
0052	Security and Monitoring Services	49,600	49,600	34,201	15,399
0053	Data Processing Services	189,512	201,512	185,000	16,512
Debt Service:					
0071	Principal on Long-Term Debt	276,958	201,845	201,845	-
0072	Interest on Long-Term Debt	-	75,113	75,035	78
Intergovernmental:					
0093	Payments to Fiscal Agent/Member Districts of SSA	134,287	134,287	134,287	-
0099	Other Intergovernmental Charges	33,000	33,000	30,259	2,741
6030	Total Expenditures	8,484,401	9,294,956	8,534,438	760,518
1200	Net Change in Fund Balances	(199,363)	(589,718)	699,562	1,289,280
0100	Fund Balance - September 1 (Beginning)	6,191,229	6,191,229	6,191,229	-
3000	Fund Balance - August 31 (Ending)	\$ 5,991,866	\$ 5,601,511	\$ 6,890,791	\$ 1,289,280

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

HARLETON INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - DEBT SERVICE FUND
 FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 134,507	\$ 134,507	\$ 137,188	\$ 2,681
5800 State Program Revenues	42,138	42,138	50,806	8,668
5020 Total Revenues	176,645	176,645	187,994	11,349
EXPENDITURES:				
Debt Service:				
0071 Principal on Long-Term Debt	133,000	133,000	133,000	-
0072 Interest on Long-Term Debt	19,485	19,485	19,484	1
0073 Bond Issuance Cost and Fees	24,160	24,160	-	24,160
6030 Total Expenditures	176,645	176,645	152,484	24,161
1200 Net Change in Fund Balances	-	-	35,510	35,510
0100 Fund Balance - September 1 (Beginning)	255,866	255,866	255,866	-
3000 Fund Balance - August 31 (Ending)	\$ 255,866	\$ 255,866	\$ 291,376	\$ 35,510

HARLETON INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
 FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 232,187	\$ 232,187	\$ 127,435	\$ (104,752)
5800 State Program Revenues	1,800	1,800	22,394	20,594
5900 Federal Program Revenues	242,000	242,000	229,404	(12,596)
5020 Total Revenues	<u>475,987</u>	<u>475,987</u>	<u>379,233</u>	<u>(96,754)</u>
EXPENDITURES:				
Current:				
0035 Food Services	474,487	474,487	374,798	99,689
0051 Facilities Maintenance and Operations	1,500	1,500	1,326	174
6030 Total Expenditures	<u>475,987</u>	<u>475,987</u>	<u>376,124</u>	<u>99,863</u>
1200 Net Change in Fund Balances	-	-	3,109	3,109
0100 Fund Balance - September 1 (Beginning)	<u>90,964</u>	<u>90,964</u>	<u>90,964</u>	<u>-</u>
3000 Fund Balance - August 31 (Ending)	<u>\$ 90,964</u>	<u>\$ 90,964</u>	<u>\$ 94,073</u>	<u>\$ 3,109</u>

HARLETON INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
AUGUST 31, 2021

Data Control Codes	10 General Fund	Other Funds	Total Governmental Funds
ASSETS			
1110 Cash and Cash Equivalents	\$ 1,198,486	\$ 203,358	\$ 1,401,844
1120 Investments - Current	5,525,823	-	5,525,823
1220 Property Taxes - Delinquent	384,226	27,119	411,345
1230 Allowance for Uncollectible Taxes	(307,381)	(21,695)	(329,076)
1240 Due from Other Governments	637,166	254,460	891,626
1000 Total Assets	<u>\$ 7,438,320</u>	<u>\$ 463,242</u>	<u>\$ 7,901,562</u>
LIABILITIES			
2110 Accounts Payable	\$ 36,874	\$ -	\$ 36,874
2160 Accrued Wages Payable	399,303	60,082	459,385
2200 Accrued Expenditures	34,509	12,287	46,796
2000 Total Liabilities	<u>470,686</u>	<u>72,369</u>	<u>543,055</u>
DEFERRED INFLOWS OF RESOURCES			
2601 Unavailable Revenue - Property Taxes	76,843	5,424	82,267
2600 Total Deferred Inflows of Resources	<u>76,843</u>	<u>5,424</u>	<u>82,267</u>
FUND BALANCES			
Restricted Fund Balance:			
3450 Federal or State Funds Grant Restriction	-	94,073	94,073
3480 Retirement of Long-Term Debt	-	291,376	291,376
Committed Fund Balance:			
3510 Construction	2,500,000	-	2,500,000
3600 Unassigned Fund Balance	4,390,791	-	4,390,791
3000 Total Fund Balances	<u>6,890,791</u>	<u>385,449</u>	<u>7,276,240</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 7,438,320</u>	<u>\$ 463,242</u>	<u>\$ 7,901,562</u>

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

**Human Sexuality
Instruction**

The following process shall apply regarding the adoption of curriculum materials for the district's human sexuality instruction:

1. The Board shall adopt a resolution convening the District's school health advisory council (SHAC) to recommend curriculum materials for the instruction.
2. The SHAC shall hold at least two public meetings on the curriculum materials before adopting recommendations to present to the Board.
3. The SHAC recommendations must comply with the instructional content requirements in law, be suitable for the subject and grade level for which the materials are intended, and be reviewed by academic experts in the subject and grade level for which the materials are intended.
4. The SHAC shall present its recommendations to the Board at a public meeting.
5. After the Board ensures the recommendations from the SHAC meet the standards in law, the Board shall take action on the recommendations by a record vote at a public meeting.