

Agenda of Regular Meeting

The Board of Trustees Westwood Independent School District

A Regular Meeting of the Board of Trustees of Westwood Independent School District will be held January 10, 2022, beginning at 6:30 PM Westwood Primary
1701 West Point Tap Road
Palestine, TX 75803.

The subjects to be discussed or considered or upon which any formal action may be taken are listed below. Items do not have to be taken in the same order as shown on this meeting notice. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

Due to health and safety concerns related to COVID-19 coronavirus, the meeting will be conducted by video-conference. At least a quorum of the Board will be participating by videoconference or telephone call in accordance with the provisions of Sections 551.123 or 551.127 of the Texas Government Code that have not been suspended by order of the governor.

An electronic copy of the agenda packet is attached to the online notice www.westwoodisd.net
Members of the public who desire to address the Board regarding an item on this agenda must comply with the following registration procedures: send a request through Zoom Chat from 6:15 pm – 6:30 pm the day of the meeting. Including name and topic.

1. **CALL TO ORDER AND ESTABLISH QUORUM**
2. **INVOCATION**
3. **ROLL CALL**
4. **PLEDGE OF ALLEGIANCE/TEXAS PLEDGE**
5. **ACTION ITEM**
 - 5.A. Board to consider approval of the Agenda
6. Recognition of School Board - School Board Appreciation
Presenter: Wade Stanford
7. Recognition of Students, Faculty, and Westwood High School Marching Band

Westwood ISD
Teacher of the month
January 2022
Board Meeting January 10, 2022

Primary - Abena Prempeh

Elementary – Crystal Bayless

Junior High – Keenan Lott

High School – Eddie Ervin

Auxiliary – Lorenza Barrett



Where Panthers Excel Today and Lead Tomorrow

4524 W. Oak St. Palestine, Texas 75801

P.O. Box 260 Palestine, Texas 75802

Phone: 903.729.1776 Fax: 903.729.3696

www.westwoodisd.net

WHS SOTM Nomination Form

STUDENT OF THE MONTH QUALIFICATIONS

Scott Nettles
Principal
(903)723-9302

Jennifer Thomason
Assistant Principal
(903)723-9302

Richard Bishop
Athletic Director
(903)723-9311

Jeffery Tauber
Counselor
(903)729-1773

Kelly Green
CTE Director
(903)729-1773

Shayla Skief
Band Director
(903)723-9309

Kay Denison
Administrative
Assistant
(903)723-9302

Prepared: Punctual with good attendance, participates in class and maintains grades

Respectful: Follows teacher and staff directives at all times, exhibits care for others

Oriented: Sets goals and works to achieve them.
Believes in moving toward high standards

Understanding: Accepting of others and logically analyzes choices and decisions to be made

Determined: Strives to make each day a great day

I nominate Izayek Suarez, grade 12

He/She has proven to be an excellent, PROUD candidate exhibiting

Izayek is a terrific student who works hard and stays on top of his work despite being involved in Band, Cross Country, and Theater. Anytime he misses class, he turns his work in ahead of time. He is always energetic and enthusiastic and makes every person's day a bit brighter. I so enjoy having him in class!

Nominated by: Mrs. Wilson
Precalculus



Where Panthers Excel Today and Lead Tomorrow

4524 W. Oak St. Palestine, Texas 75801

P.O. Box 260 Palestine, Texas 75802

Phone 903.729 1776 Fax 903 729 3696

www.westwoodisd.net

Scott Nettles
Principal
(903)723-9302

Jennifer Thomason
Assistant Principal
(903)723-9302

Richard Bishop
Athletic Director
(903)723-9311

Jeffery Tauber
Counselor
(903)729-1773

Kelly Green
CTE Director
(903)729-1773

Shayla Skrief
Band Director
(903)723-9309

Kay Denison
Administrative
Assistant
(903)723-9302

WHS SOTM Nomination Form

STUDENT OF THE MONTH QUALIFICATIONS

- Prepared Punctual with good attendance, participates in class and maintains grades
- Respectful Follows teacher and staff directives at all times exhibits care for others
- Oriented Sets goals and works to achieve them
Believes in moving toward high standards
- Understanding Accepting of others and logically analyzes choices and decisions to be made
- Determined Strives to make each day a great day

I nominate Franklin Castillo, grade 11

He/She has proven to be an excellent, PROUD candidate exhibiting

Respect, Drive, Determination,

Punctuality, and willingness to learn new

skills and perfect them. He sets high

goals and works hard to achieve them during

and after school

Nominated by Clay Goolsby



Where Panthers Excel Today and Lead Tomorrow

4524 W. Oak St. Palestine, Texas 75801
P.O. Box 260 Palestine, Texas 75802
Phone: 903.729.1776 Fax: 903.729.3696
www.westwoodisd.net

Scott Nettles
Principal
(903)723-9302

Jennifer Thomason
Assistant Principal
(903)723-9302

Richard Bishop
Athletic Director
(903)723-9311

Jeffery Tauber
Counselor
(903)729-1773

Kelly Green
CTE Director
(903)729-1773

Shayla Skief
Band Director
(903)723-9309

Kay Denison
Administrative
Assistant
(903)723-9302

WHS SOTM Nomination Form

STUDENT OF THE MONTH QUALIFICATIONS

- Prepared: Punctual with good attendance, participates in class and maintains grades
- Respectful: Follows teacher and staff directives at all times, exhibits care for others
- Oriented: Sets goals and works to achieve them. Believes in moving toward high standards
- Understanding: Accepting of others and logically analyzes choices and decisions to be made
- Determined: Strives to make each day a great day

I nominate Jose (Joey) Garza, grade 10

He/She has proven to be an excellent, PROUD candidate exhibiting

determination in all that he does. He is taking both Geometry and Algebra II at the same time and brings the same amount of energy and hard work to both classes. He strives to do well, and to help his peers succeed as well.

Nominated by: Kelby Hendrickson



Where Panthers Excel Today and Lead Tomorrow

4524 W. Oak St. Palestine, Texas 75801

P.O. Box 260 Palestine, Texas 75802

Phone: 903.729.1776 Fax: 903.729.3696

www.westwoodisd.net

Scott Nettles
Principal
(903)723-9302

Jennifer Thomason
Assistant Principal
(903)723-9302

Richard Bishop
Athletic Director
(903)723-9311

Jeffery Tauber
Counselor
(903)729-1773

Kelly Green
CTE Director
(903)729-1773

Shayla Skief
Band Director
(903)723-9309

Kay Denison
Administrative
Assistant
(903)723-9302

WHS SOTM Nomination Form

STUDENT OF THE MONTH QUALIFICATIONS

- Prepared: Punctual with good attendance, participates in class and maintains grades
- Respectful: Follows teacher and staff directives at all times, exhibits care for others
- Oriented: Sets goals and works to achieve them. Believes in moving toward high standards
- Understanding: Accepting of others and logically analyzes choices and decisions to be made
- Determined: Strives to make each day a great day

I nominate Addison Royle, grade 9th

He/She has proven to be an excellent, PROUD candidate exhibiting great attendance and grades, outstanding respect for others and self, high level work ethic, quality analysis of decisions to be made, acceptance of variance among peers, and determination to succeed each day.

Nominated by: Bryan Neal



Westwood Junior High
Student of the Month Nomination Form

PROUD TO BE A PANTHER

Prepared: Punctual with good attendance, participates in class and maintains grades.

Respectful: Follows teacher and staff directives at all times, exhibits care for others.

Orientated: Sets goals and works to achieve them. Believes in moving toward high standards.

Understanding: Accepting of others and logically analyzes choices and decisions to be made.

Determined: Strives to make each day a great day. Self-motivated.

7

I nominate: Fernanda Zamarripa

Grade: 7th

Nominated by: Thomas Hanna

What Panther **PROUD** characteristics has this student exhibited:
Ms. Zamarripa is an amazing student. She works hard everyday in my class to the best of her ability. She is quick to help her neighbors when they don't understand something. And she always comes into class with such positivity that it starts my day off on a good note, everyday. She is a joy to have in class and a super fast typer to boot. For these reasons and many more I am nominated Fernanda Zamarripa as the Student of the Month.



**Westwood Junior High
Student of the Month Nomination Form**

PROUD TO BE A PANTHER

Prepared: Punctual with good attendance, participates in class and maintains grades.

Respectful: Follows teacher and staff directives at all times, exhibits care for others.

Orientated: Sets goals and works to achieve them. Believes in moving toward high standards.

Understanding: Accepting of others and logically analyzes choices and decisions to be made.

Determined: Strives to make each day a great day. Self-motivated.

8

I nominate: Grade:
Treeniti Mulkey 8th
Nominated by:
Rhyne Acuff

What Panther **PROUD** characteristics has this student exhibited:

Prepared - Holds a good record of perfect attendance; Always has materials for class.
Respectful - Polite to others and uses proper manners when conversing.
Orientated - Produces creative ideas for drawing objectives and fabricates well executed artwork.
Understanding - Patiently awaits instruction while teacher manages behavior of others.
Determined - Always applies her best craftsmanship during warm-ups, assignments and projects.



**Westwood Junior High
Teacher of the Month Recognition**

PROUD TO BE A PANTHER

- Prepared:** Punctual and organized. Ready at all times!
- Respectful:** Works collegially with fellow staff and is a role model for students.
- Orientated:** Sets goals and works to achieve them. Believes in moving toward high standards.
- Understanding:** Builds positive relationships with students. Cares for each and every child.
- Determined:** Strives to make each day a great day. Determined to provide an excellent education for all students.

Keenan Lott has been selected as the Westwood Junior High January Teacher of the Month.

Keenan exhibits the qualities of a proud panther, an educational leader, a mentor in a multitude of ways. Coach Lott is a positive influencer across the campus and in the athletic program. The students respect him and he gives that respect to them as well. He has a genuine servant's heart and goes above and beyond to reach students academically and emotionally. He is a role model, a guide, and a support to fellow staff members.

Keenan Lott is an asset to the education community and we are very honored to present him as the January Teacher of the Month.



Westwood Elementary

Student of the Month Nomination Form

Proud to be a Panther!

<u>P</u>repared:	Punctual with good attendance, participates in class, and maintains grades.
<u>R</u>espectful:	Follows teacher and staff directives at all times, exhibits care for others.
<u>O</u>rientated:	Sets goals and works to achieve them. Believes is moving toward high standards.
<u>U</u>nderstanding:	Accepting of others and logically analyzes choices and decisions to be made.
<u>D</u>etermined:	Strives to make each day a great day. Self motivated.

Student	Maelena Bolanos	Grade:	3rd
Nominated By:	Mrs. Stoltz		

What PROUD characteristics has this Panther exhibited?

Maelena is a hard working student that has a great attitude. She is always ready to help.



Westwood Elementary

Student of the Month Nomination Form

Proud to be a Panther!

<u>P</u>repared:	Punctual with good attendance, participates in class, and maintains grades.
<u>R</u>espectful:	Follows teacher and staff directives at all times, exhibits care for others.
<u>O</u>rientated:	Sets goals and works to achieve them. Believes is moving toward high standards.
<u>U</u>nderstanding:	Accepting of others and logically analyzes choices and decisions to be made.
<u>D</u>etermined:	Strives to make each day a great day. Self motivated.

Student:	Eli Perez	Grade:	4th
Nominated By:	Mrs. Sotelo		

What PROUD characteristics has this Panther exhibited?



Westwood Elementary

Student of the Month Nomination Form

Proud to be a Panther!

<u>P</u>repared:	Punctual with good attendance, participates in class, and maintains grades.
<u>R</u>espectful:	Follows teacher and staff directives at all times, exhibits care for others.
<u>O</u>rientated:	Sets goals and works to achieve them. Believes is moving toward high standards.
<u>U</u>nderstanding:	Accepting of others and logically analyzes choices and decisions to be made.
<u>D</u>etermined:	Strives to make each day a great day. Self motivated.

Student:	Channing Sepulveda	Grade:	5th
Nominated By:	Mrs. Sumrow and Mrs. McDonald & Mrs. Englehart		

What **PROUD** characteristics has this **Panther** exhibited?

Mrs Sumrow, Mrs McDonald, and I are recommending Channing Sepulveda for Student of the Month. Channing is an excellent student. He works hard, never complains, and works well with his table groups. He is polite and respectful, not only to teachers, but on the playground with classmates when they play



Westwood Elementary

Student of the Month Nomination Form

Proud to be a Panther!

<u>P</u>repared:	Punctual with good attendance, participates in class, and maintains grades.
<u>R</u>espectful:	Follows teacher and staff directives at all times, exhibits care for others.
<u>O</u>rientated:	Sets goals and works to achieve them. Believes is moving toward high standards.
<u>U</u>nderstanding:	Accepting of others and logically analyzes choices and decisions to be made.
<u>D</u>etermined:	Strives to make each day a great day. Self motivated.

Student:	Samantha Arriaga	Grade:	6th
Nominated By:	Mrs. Leopold		

What PROUD characteristics has this Panther exhibited?

Samantha Arriaga



Westwood Primary

Student of the Month Nomination Form

Proud to be a Panther!

- Prepared:** Punctual with good attendance. Brings materials to class.
- Respectful:** Follows directives at all times, exhibits care for others. Listens.
- Orientated:** Sets goals and works to achieve them. Moving toward high standards.
- Understanding:** Accepting of others and logically analyzes choices and decisions to be made.
- Determined:** Strives to make each day a great day. Self motivated.

Student's name:	Isabelle Berry	Grade:	Kindergarten
Nominated By:	Ms. Salyer		

What **PROUD** characteristics has this **Panther** exhibited?

Isabelle is always here and ready to learn. She is inquisitive, smart and a hard worker. She loves her friends and is kind to anyone she meets. Isabelle makes good choices at school and strives to make each day a great day. She is always happy and outgoing.



Westwood Primary

Student of the Month Nomination Form

Proud to be a Panther!

- P**repared: Punctual with good attendance. Brings materials to class.
- R**espectful: Follows directives at all times, exhibits care for others. Listens.
- O**rientated: Sets goals and works to achieve them. Moving toward high standards.
- U**nderstanding: Accepting of others and logically analyzes choices and decisions to be made.
- D**etermined: Strives to make each day a great day. Self motivated.

Student's name:	Akinlolu Daniel Olorunlogbon	Grade:	PK
Nominated By:	Ms. Bruton		

What **PROUD** characteristics has this **Panther** exhibited?

Daniel is a model student. He is always demonstrating respect and following rules without reminders. He is a role model to peers. He is kind in the way he speaks to his friends and others. He is such a hard worker and takes pride in doing his best on all assignments. Daniel is friendly and will help someone in need, whether that is pushing someone on the swing or helping them make the right choice.



Westwood Primary

Student of the Month Nomination Form

Proud to be a Panther!

- Prepared:** Punctual with good attendance. Brings materials to class.
- Respectful:** Follows directives at all times, exhibits care for others. Listens.
- Orientated:** Sets goals and works to achieve them. Moving toward high standards.
- Understanding:** Accepting of others and logically analyzes choices and decisions to be made.
- Determined:** Strives to make each day a great day. Self motivated.

Student's name:	Caylin Dailey	Grade:	1st
Nominated By:	Mrs. Cunningham		

What **PROUD** characteristics has this **Panther** exhibited?

This Panther exhibits excellent help and support in the classroom with other students when asked and is always willing to go the extra mile. Caylin is a well mannered and a polite young lady who follows set procedures on campus every day!



Westwood Primary

Student of the Month Nomination Form

Proud to be a Panther!

- P**repared: Punctual with good attendance. Brings materials to class.
- R**espectful: Follows directives at all times, exhibits care for others. Listens.
- O**rientated: Sets goals and works to achieve them. Moving toward high standards.
- U**nderstanding: Accepting of others and logically analyzes choices and decisions to be made.
- D**etermined: Strives to make each day a great day. Self motivated.

Student's name:	Maite Arredondo	Grade:	2nd
Nominated By:	Mrs. Howell		

What **PROUD** characteristics has this **Panther** exhibited?

Maite shows all of the qualities of a proud panther. She is always prepared with classroom materials and the means to help others who need it. She prides herself in being respectful to staff and students. Anytime Maite is given an assignment she will make sure to try her best and finish it. She is never scared to ask for help and set the expectations for making the right decisions in the class. She is always striving for excellence each day. I am so proud to have a student like her in my class and cannot wait to see how far her dedication will take her this yea. I am so proud of you! Keep up the good work.

8. Public Comments
9. **Information Items:**
 - 9.A. Curriculum Moment
Presenter: Katie Atkins

Westwood ISD Agenda Item Information

Meeting Date: January 10, 2022

Subject: January 2022 Curriculum Moment

Administrator Responsible: Katie Atkins, Ed.D

Summary: High quality instruction is constantly informed by assessment of student learning. Throughout the year, assessment is an important part of the instructional cycle. Westwood ISD uses a variety of assessments to inform best instructional decisions for students.

Administration's Recommendation: n/a

Possible Motion: n/a

Attachments: December 2021 Curriculum Moment (ppt)

Board Approval Required YES NO

January 2022 Curriculum Moment

Dr. Katie Atkins

Assistant Superintendent of Curriculum, Instruction, and Leadership

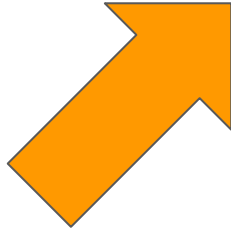
January 10, 2022

20

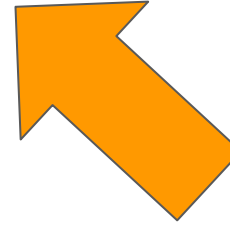


Areas of Focus for 2021-2022

High Quality Instruction



High levels of support for students and staff



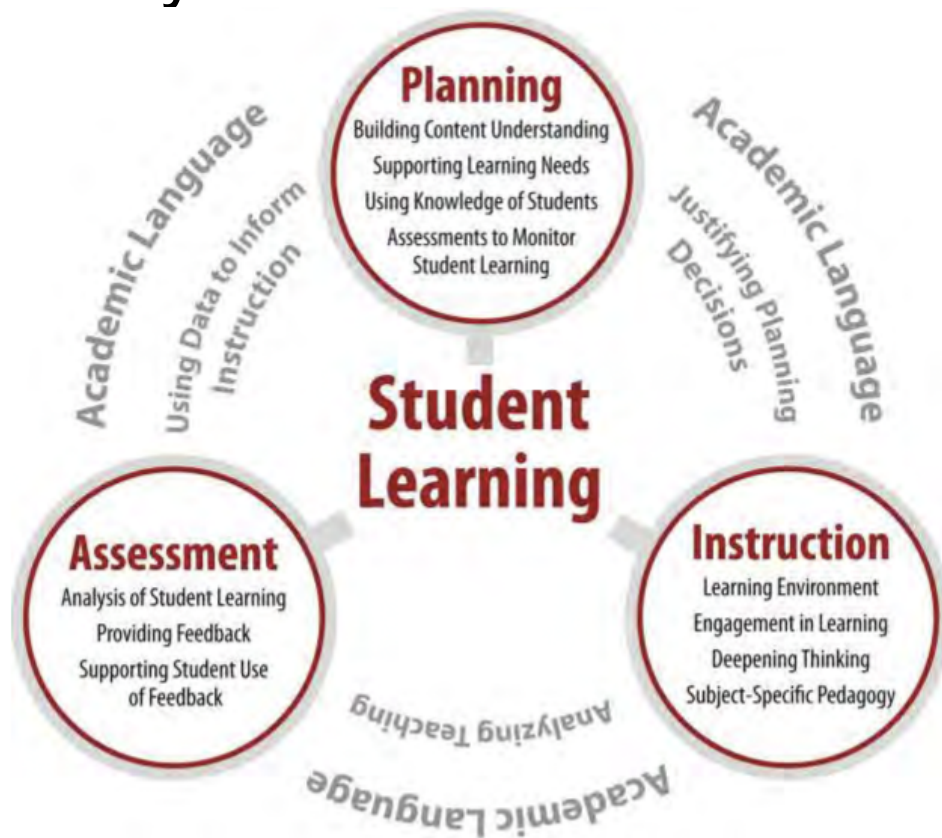
Resource and programming review to determine alignment to high priority areas of focus

21

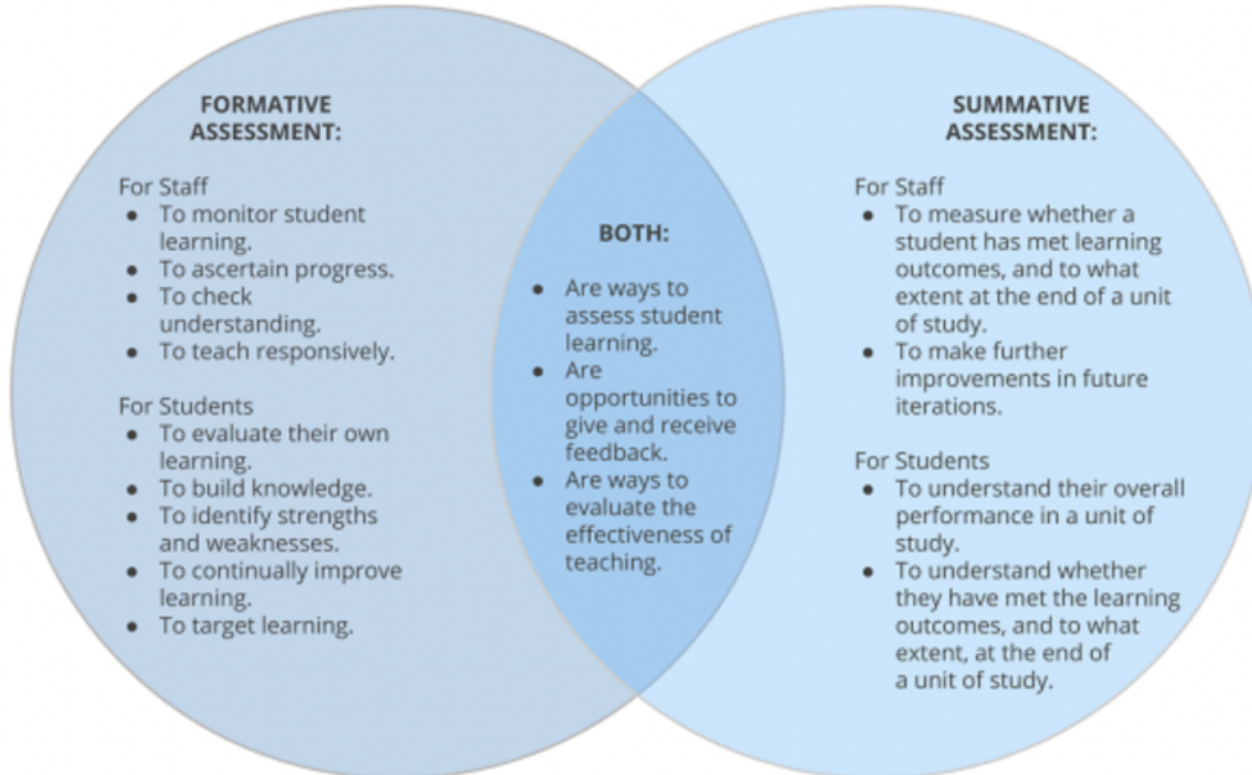


@WESTWOODISD
#WWWay
#WWEnergyBus

Instructional Cycle Overview



Formative and Summative Assessment



Responding with Instructional Agility

Develop plans for appropriate re-engaged learning

Instruction and ongoing formative assessment

Revise instruction and interventions as indicated by student data

Monitor progress and celebrate successes

24



@WESTWOODISD
#WWWay
#WWEnergyBus

Questions

25



@WESTWOODISD
#WWWay
#WWEnergyBus

9.B. Finance Update
Presenter: Kyle Johnson

Westwood ISD Agenda Item Information Agenda Item Information

Meeting Date: January 10, 2022

Subject: Finance Update - Fiscal Year To Date (FYTD) Compared to last 2 years

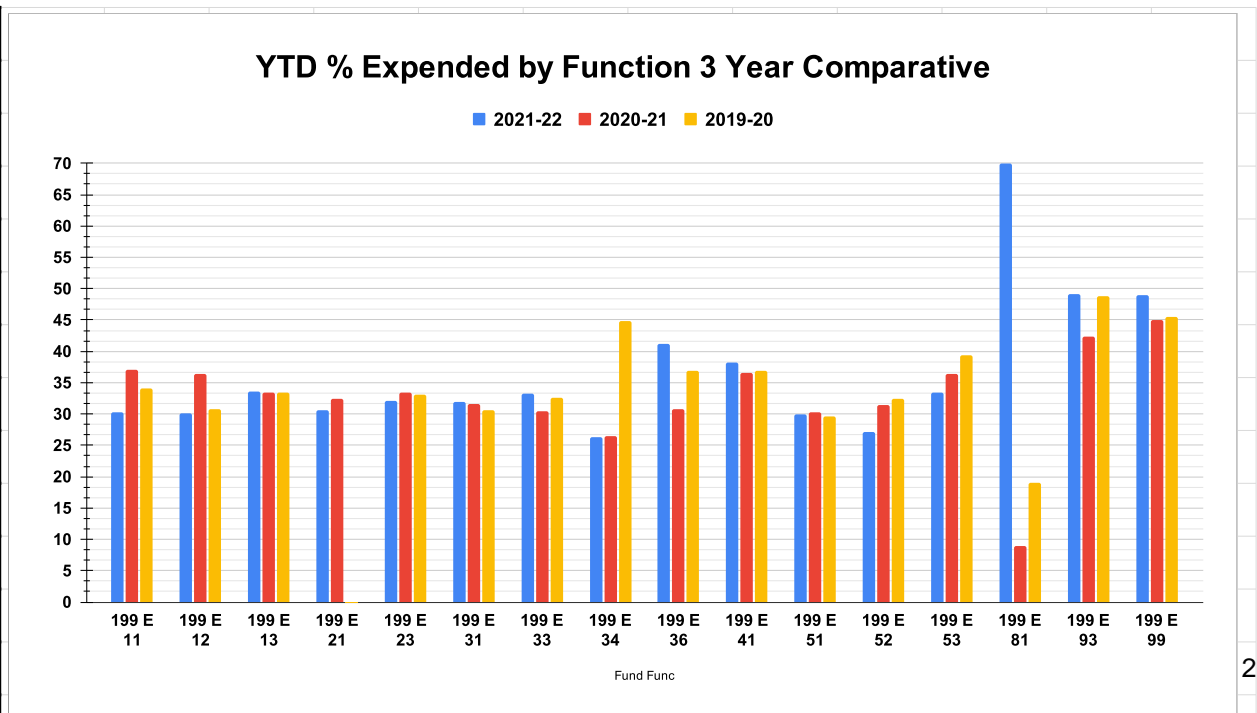
Administrator Responsible: Mr. Johnson

Summary: The presentation will give an update on the FTYD Budget for 20-21 compared to the previous 2 years.

Administration's Recommendation: This is for information purposes only.

Board Approval Required YES **X** NO

Fund Func	2021-22	2020-21	2019-20
199 E 11	30.22	37.10	34.15
199 E 12	30.15	36.41	30.69
199 E 13	33.56	33.47	33.35
199 E 21	30.58	32.48	0
199 E 23	32.17	33.43	33.01
199 E 31	31.98	31.54	30.57
199 E 33	33.22	30.48	32.65
199 E 34	26.38	26.51	44.81
199 E 36	41.22	30.85	36.83
199 E 41	38.14	36.58	36.83
199 E 51	29.99	30.29	29.67
199 E 52	27.16	31.44	32.49
199 E 53	33.37	36.34	39.44
199 E 81	69.97	8.98	19.00
199 E 93	49.05	42.36	48.80
199 E 99	48.99	45.00	45.57



Enrollment and ADA (Average Daily Attendance)

- The average enrollment for the 3rd 6 Weeks was 1,338 with an average ADA rate of 95.3%
 - ADA = 1,275.11
 - Budget made on assumption of 1,350 ADA
- Floor ADA number presented in August Budget Workshop
 - 1,296
 - At enrollment of 1,338 we will need to be at ADA rate of 96.9%
 - If ADA rate stays at 95.3% enrollment will need to be at 1,360 to stay at floor ADA number

ADA Waivers from TEA

- TEA will provide assistance for low ADA in the 1st 6 Weeks of 21-22
- TEA will adjust ADA upwards if necessary so that the ADA will be the **lesser** of the following:
 - The rate from the 1st 6 Weeks of the 19-20 school year (1,395.6) or,
 - The average of the final three 6 Weeks of the 21-22 school year (??)
- Because of this, TEA will not be granting low attendance waivers for the 1st 6 Weeks of the 21-22 school year
- There will still be low attendance waivers for low attendance days from ³⁰ the other five 6 Weeks capped at 4,200 minutes.

9.C. Financial Audit Report

January 10, 2022

Board of Trustees
Westwood Independent School District
Palestine, Texas

Members of the Board:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Westwood Independent School District (the District) for the year ended August 31, 2021. Professional standards require that we provide you with the following information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter dated March 29, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies with significant impact to the financial statements were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus.

All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. The most sensitive estimate(s) affecting the financial statements was:

Management's estimate of the depreciation is based on straight line basis over the estimated useful life. We evaluated the key factors and assumptions used to develop the depreciation estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

The District's estimate of the pension and OPEB liabilities is based on actuarial determinations. We have evaluated the reasonableness of the assumptions used and determined that the estimate is reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion units financial statements taken as a whole. See detail of adjustment attached.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 10, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

The firm of Axley & Rode, LLP appreciates the opportunity of performing our services for the Westwood Independent School District. If you have any questions concerning the foregoing matters, please let us know.


CERTIFIED PUBLIC ACCOUNTANTS

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1			
To correct Capital Asset Accumulated Depreciation - client			
901-00-1577-00-000-0-00-000	Accumulated Depreciation - Infrastructure	145,942.00	
901-00-3100-00-000-0-00-000	INVESTMENT IN FIXED ASSETS		145,942.00
Total		<u>145,942.00</u>	<u>145,942.00</u>
Adjusting Journal Entries JE # 2			
To reclassify Educator Assessment activity			
255-11-6129-00-101-0-99-000	Support Salaries	266.00	
255-11-6144-00-101-0-99-000	TRS On Behalf Payments	46.00	
255-11-6149-00-101-0-99-000	Employee Benefits	265.00	
257-00-5831-00-000-0-00-000	TRS ON BEHALF BENEFIT	46.00	
257-00-5929-00-000-0-00-000	Federal Revenues - TEA	531.00	
255-00-5831-00-000-0-00-000	TRS On Behalf Benefits		46.00
255-00-5929-00-000-0-00-000	TITLE II - PART A		531.00
257-11-6129-00-101-0-99-000	Support Salaries		266.00
257-11-6144-00-101-0-99-000	TRS ON BEHALF PYMTS		46.00
257-11-6149-00-101-0-99-000	Employee Benefits		265.00
Total		<u>1,154.00</u>	<u>1,154.00</u>

WESTWOOD INDEPENDENT SCHOOL DISTRICT
Westwood, Texas

ANNUAL FINANCIAL REPORT

For the Year Ended August 31, 2021

TABLE OF CONTENTS

	<u>PAGE</u>	<u>EXHIBIT NO.</u>
INTRODUCTORY SECTION:		
Certificate of Board	4	
FINANCIAL SECTION:		
Independent Auditors' Report	6	
Management's Discussion and Analysis.....	8	
Basic Financial Statements:		
Government-Wide Financial Statements:		
Statement of Net Position	13	A-1
Statement of Activities.....	14	B-1
Fund Financial Statements:		
Balance Sheet - Governmental Funds.....	15	C-1
Reconciliation of the Governmental Funds - Balance Sheet to the Statement of Net Position	16	C-1R
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	17	C-2
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	18	C-3
Statement of Fund Net Position - Proprietary Funds	19	D-1
Statement of Revenues, Expenditures, and Changes in Net Position - Proprietary Funds.....	20	D-2
Statement of Cash Flows - Proprietary Funds	21	D-3
Statement of Fiduciary Net Position - Fiduciary Funds.....	22	E-1
Statement of Revenues, Expenditures and Changes in Net Position - Private Purpose Trust Funds	23	E-2
Notes to the Financial Statements.....	24	
Required Supplementary Information:		
Budgetary Comparison Schedule:		
General Fund	40	G-1
Schedule of the District's Proportionate Share of the Net Pension Liability - Teacher Retirement System	41	G-2
Schedule of the District Contributions - Teacher Retirement System	42	G-3
District's Proportionate Share of OPEB Liability and District's OPEB Contributions	43	G-4
Notes to Required Supplementary Information.....	44	
Combining Statements and Budget Comparisons as Supplementary Information:		
Special Revenue Funds:		
Combining Balance Sheet - Nonmajor Special Revenue Funds	46	H-1
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds	49	H-2
Other Supplementary Information:		
Schedule of Delinquent Taxes Receivable.....	52	J-1
Budgetary Comparison Schedules Required by the Texas Education Agency:		
National School Breakfast and Lunch Program.....	54	J-2
State Supplemental Allotment Compliance - Use of Funds Report	55	J-4
Independent Auditors' 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>	56	
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance in Accordance with Uniform Guidance.....	57	
Schedule of Findings and Questioned Costs	59	
Summary Schedule of Prior Audit Findings	60	
Corrective Action Plan	61	
Schedule of Expenditures of Federal Awards	62	K-1
Notes to Schedule of Expenditures of Federal Awards	63	
Schedule of Required Responses to Selected School First Indicators	64	L-1

INTRODUCTORY SECTION

WESTWOOD INDEPENDENT SCHOOL DISTRICT
CERTIFICATE OF BOARD
August 31, 2021

Westwood Independent School District
Name of School District

Anderson
County

001-908
Co.-Dist. Number

We, the undersigned, certify that the attached annual financial reports of the above-named school district were reviewed and (check one) _____ approved _____ disapproved for the year ended August 31, 2021, at a meeting of the Board of Trustees of such school district on the 10th day of January, 2022.

Signature of Board Secretary

Signature of Board President

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

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Board of Trustees
Westwood Independent School District
Palestine, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, fiduciary funds, proprietary funds, and the aggregate remaining fund information of Westwood Independent School District ("the District"), as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, fiduciary funds, proprietary funds, and the aggregate remaining fund information of the District as of August 31, 2021, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, major fund budgetary comparison information, and District's pension and OPEB schedules be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other 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 introductory section, combining and individual nonmajor fund financial statements, and other supplementary information, are presented for purposes of additional analysis and are not a required part of the basic financial statements. . The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by *Title 2, U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The other supplementary information schedules 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 combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole. The introductory and other supplementary information have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 10, 2022, 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 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 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 District's internal control over financial reporting and compliance.

Lufkin, Texas
January 10, 2022

Axley & Rode LLP
CERTIFIED PUBLIC ACCOUNTANTS

WESTWOOD INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

In this section of the Annual Financial and Compliance Report, we, the managers of Westwood Independent School District, discuss and analyze the District's financial performance for the fiscal year ended August 31, 2021. Please read it in conjunction with our transmittal letter, the independent auditors' report, and the District's Basic Financial Statements.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities. These provide information about the activities of the District as a whole and present a longer-term view of the District's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

Fund financial statements report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. For governmental activities, these statements tell how services were financed in the short term as well as what resources remain for future spending. They reflect the flow of current financial resources, and supply a basis for tax levies and the appropriations budget. The fiduciary statement provides financial information about activities for which the District acts solely as trustee or agent for the benefit of those outside the District.

The notes to the financial statements provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements.

The combining statements for non-major funds in the Supplementary Information section contain additional information about the District's individual funds. The sections labeled Other Supplementary Information and Federal Awards Section contain data used by monitoring or regulatory agencies for assurance that the District is using funds supplied in compliance with the terms of grants.

REPORTING THE DISTRICT AS A WHOLE

The Statement of Net Position and the Statement of Activities

The analysis of the District's overall financial condition and operations is contained in the independent auditor's report. Its primary purpose is to show whether the District is better off or worse off as a result of the year's activities. The Statement of Net Position includes all the District's assets, liabilities and deferred inflows and outflows at the end of the year while the Statement of Activities include all revenues and expenses generated by the District's operations during the year. These apply the accrual basis of accounting which is the basis used by private sector companies.

All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid. The District's revenue are divided into those provided by outside parties who share the costs of some programs, such as tuition received from students from outside the district and grants provided by the U.S. Department of Education to assist children with disabilities or from disadvantaged backgrounds (program revenues) and revenues provided by the taxpayers or by TEA in equalization funding process (general revenues). All the District's assets are reported whether they serve the current year or future years. Liabilities are considered regardless of whether they must be paid in the current or future year.

These two statements report the District's net position and changes in them. The District's net position (the difference between assets and liabilities) provide one measure of the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the District, however, one should consider nonfinancial factors as well, such as changes in the District's average daily attendance or its property tax base and the condition of the District's facilities.

In the Statement of Net Position and the Statement of Activities, we present the District's one kind of basic activity.

Governmental activities - All of the District's basic services are reported here, including the instruction, counseling, co-curricular activities, food services, transportation, maintenance, community services, and general administration. Property taxes, tuition, fees and state and federal grants finance most of these activities.

Reporting the District's Most Significant Funds

Fund Financial Statements

The fund financial statements, found in the independent auditor's report, provide detailed information about the most significant funds - not the District as a whole. Laws and contracts require the District to establish some funds, such as grants from the U.S. Department of Education. The District's administration establishes many other funds to help control and manage for particular purposes (such as campus activities).

Governmental funds - The District's basic services are reported in governmental funds. These use the modified accrual basis of accounting (a method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and report balances that are available for future spending. The governmental fund statements provide a detailed short-term view of the District's general operations and the basic services it provides. We describe the difference between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation schedules following each of the fund financial statements.

The District as Trustee

Reporting the District's Fiduciary Responsibilities

The District is the trustee, or fiduciary, for money raised by student activities. All of the District's fiduciary activities are reported in separate Statements of Fiduciary Net Position. We exclude these resources from the District's other financial statements because the District cannot use these assets to finance its operations. The District is only responsible for ensuring that the assets reported in these funds are used for their intended purposes.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Our analysis focuses on the net position (Table I) and changes in net position (Table II) of the District's governmental activities.

Net Position of the District's governmental activities decreased from \$15,250,226 to \$14,315,883. Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - was \$(482,697) at August 31, 2021. Although the district reports a deficit, the deficit is primarily due to reporting the Districts' proportionate share of the net OPEB liability. The total district liability is reported in the governmental activities; however, the actual liability does not require the use of current resources at the fund level, which results in a timing difference since the TRS-Care plan is funded on a pay-as-you-go basis.

The District's total revenues were \$19,335,753. The cost of all governmental programs and services this year was \$20,270,096 compared to \$20,056,964 last year. However, as shown in the Statement of Activities, the amount that our taxpayers ultimately financed for these activities through the District taxes was only \$5,051,233 because some of the costs were paid by those who directly benefitted from the programs \$237,986, by other governments and organizations that subsidized certain programs with grants and contributions \$3,799,953, by State equalization funding \$10,302,729, or by investment earning and other miscellaneous revenue \$(82,710). Miscellaneous revenues reflect a deficit due to disposal of fixed assets.

THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds (as presented on the balance sheet in the independent auditor's report) reported a combined fund balance of \$9,243,986, which is more than last year's total of \$8,582,604. Included in this year's total change in fund balance is an increase of \$15,084 in the District's general fund. The District's General Fund balance of \$8,510,495 reported in the audit differs from the General Fund's budgetary fund balances of \$8,306,861 reported in the budgetary comparison schedule. This is primarily because revenues totaled over \$182,000 less than budgeted and expenses ended under budget by more than \$386,000.

Over the course of the year, the Board of Trustees revised the District's budget several times primarily due to the actual revenue realized and costs incurred by the District being higher or lower than original estimates. The most significant budget amendments were for architectural services and bus purchases.

CAPITAL ASSET AND DEBT ADMINISTRATION

CAPITAL ASSETS

At the end of the fiscal year 2021, the District had \$32,516,648 invested in a broad range of capital assets, including facilities and equipment for instruction, transportation, athletics, administration, and maintenance. The total accumulated depreciation was \$17,851,559. See Table III.

This year's major additions included a bus and a land purchase.

DEBT

The District had no long-term debt during the year ended August 31, 2021.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The District's elected officials considered many factors when setting the fiscal-year 2020 budget and tax rates. One of those factors is the community the District serves. In the fiscal year 2020-2021 the taxable base of the District increased slightly compared to the previous fiscal year. The increase was due to a slightly increase in taxable property values in the area.

Other factors considered include the State property tax rules, which interact with the TEA Foundation revenue rules to calculate a substantial part of the funding received for the operation of most school functions.

The District's maintenance and operating property tax rate for the fiscal year ended August 31, 2021, was \$1.0527 per \$100 property valuation. For the next year ending August 31, 2022, the District has lowered the tax rate to \$1.0106 to align with state tax compression. The District's budgeted general fund expenditures for 2021-2022 are \$16,319,188.

The decrease in the budget, due to unforeseen circumstances due to COVID-19 causing a projected reduction in enrollment and funding, will have careful stewardship by the District's management and is expected to enable the District to keep its facilities in good operating form and yet maintain an adequate General fund balance for future District growth and maintenance needs, including unforeseen emergency situations that can occur.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District's business office, at Westwood Independent School District, P.O. Box 260, Palestine, Texas 75802.

**Table 1
The District's Net Position**

	GOVERNMENTAL ACTIVITIES			PERCENTAGE CHANGE
	2021	2020	CHANGE	2021 - 2020
<i>Governmental Activities</i>				
Current and other assets	\$ 11 736 850	\$ 10 020 500	\$ 1 716 350	17.13
Capital and long-term assets	14 665 089	15 506 717	(841 628)	(5.43)
TOTAL ASSETS	<u>26 401 939</u>	<u>25 527 217</u>	<u>874 722</u>	3.43
Deferred outflows	3 437 049	3 499 662	(62 613)	(1.79)
TOTAL DEFERRED OUTFLOWS	<u>3 437 049</u>	<u>3 499 662</u>	<u>(62 613)</u>	(1.79)
Current liabilities	1 530 092	925 654	604 438	65.30
Long term liabilities	8 358 673	8 980 969	(622 296)	(6.93)
TOTAL LIABILITIES	<u>9 888 765</u>	<u>9 906 623</u>	<u>(17 858)</u>	(0.18)
Deferred inflows	5 634 340	4 278 550	1 355 790	31.69
TOTAL DEFERRED INFLOWS	<u>5 634 340</u>	<u>4 278 550</u>	<u>1 355 790</u>	31.69
Net Position:				
Invested in capital assets	14 665 089	15 506 717	(841 628)	(5.43)
Restricted	133 491	87 193	46 298	53.10
Unrestricted	(482 697)	(343 684)	(139 013)	40.45
TOTAL NET POSITION	<u>\$ 14 315 883</u>	<u>\$ 15 250 226</u>	<u>\$ (934 343)</u>	(6.13)

**Table 2
Summary of Activities and Changes in Net Position**

	GOVERNMENTAL ACTIVITIES			PERCENTAGE CHANGE
	2021	2020	AMOUNT OF CHANGE	2021 - 2020
Revenues:				
Program Revenues:				
Charges for services	\$ 237 986	\$ 181 816	\$ 56 170	30.89
Operating grants and contributions	3 799 953	3 294 232	505 721	15.35
General Revenues:				
Property taxes	5 051 233	5 264 437	(213 204)	(4.05)
State aid - Formula grants	10 302 729	10 795 790	(493 061)	(4.57)
Investment earnings	26 562	120 430	(93 868)	(77.94)
Other general revenues	(82 710)	33 390	(116 100)	(347.71)
TOTAL REVENUES/CONTRIBUTIONS	<u>19 335 753</u>	<u>19 690 095</u>	<u>(354 342)</u>	(1.80)
Expenses:				
Instruction	9 640 970	9 661 076	(20 106)	(0.21)
Instructional resources and media services	164 792	154 722	10 070	6.51
Curriculum and staff development	594 492	580 071	14 421	2.49
Instructional leadership	70 606	5 900	64 706	1 096.71
School leadership	1 315 042	1 532 516	(217 474)	(14.19)
Guidance, counseling, and evaluation services	370 710	380 311	(9 601)	(2.52)
Health services	198 975	156 958	42 017	26.77
Student transportation	1 002 221	937 270	64 951	6.93
Food services	1 018 589	1 082 089	(63 500)	(5.87)
Co-curricular/extracurricular activities	1 288 300	1 289 279	(979)	(0.08)
General admission	907 877	861 600	46 277	5.37
Plant maintenance and operations	2 139 102	1 977 245	161 857	8.19
Security and monitoring services	20 439	27 642	(7 203)	(26.06)
Data processing services	646 542	624 685	21 857	3.50
Community services	215 870	229 437	(13 567)	(5.91)
Capital outlay	61 563	19 000	42 563	224.02
Payments to shared service arrangements	513 722	438 830	74 892	17.07
Other intergovernmental charges	100 284	98 333	1 951	1.98
TOTAL EXPENSES	<u>20 270 096</u>	<u>20 056 964</u>	<u>213 132</u>	1.06
CHANGE IN NET POSITION	(934 343)	(366 869)	(567 474)	154.68
Beginning net position	15 250 226	15 617 095	(366 869)	(2.35)
ENDING NET POSITION	<u>\$ 14 315 883</u>	<u>\$ 15 250 226</u>	<u>\$ (934 343)</u>	(6.13)

Table 3
Summary of the District's Capital Assets

	GOVERNMENTAL ACTIVITIES			PERCENTAGE CHANGE
	2021	2020	CHANGE	2021 - 2020
<i>Governmental Activities</i>				
Land	\$ 1 119 847	\$ 1 019 978	\$ 99 869	9.79
Buildings and improvements	24 933 229	25 965 232	(1 032 003)	(3.97)
Equipment	4 160 739	3 723 266	437 473	11.75
Vehicles	2 302 833	2 099 869	202 964	9.67
TOTAL GOVERNMENTAL ACTIVITIES	32 516 648	32 808 345	(291 697)	(0.89)
Less accumulated depreciation	(17 851 559)	(17 301 628)	(549 931)	3.18
NET CAPITAL ASSETS	\$ <u>14 665 089</u>	\$ <u>15 506 717</u>	\$ <u>(841 628)</u>	(5.43)

BASIC FINANCIAL STATEMENTS

WESTWOOD INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
August 31, 2021

EXHIBIT A-1

DATA CONTROL CODES		1 GOVERNMENTAL ACTIVITIES
	ASSETS	
1110	Cash and cash equivalents	\$ 9 590 306
1220	Taxes receivable	494 175
1230	Allowance for uncollectible taxes	(24 709)
1240	Due from other governments	1 639 424
1290	Other receivables	37 654
	Capital Assets:	
1510	Land	1 119 847
1520	Building, net	11 722 035
1530	Furniture and equipment, net	1 823 207
1000	TOTAL ASSETS	26 401 939
	DEFERRED OUTFLOWS	
	Deferred outflows related to pension	1 676 252
	Deferred outflows related to OPEB	1 760 797
1700	TOTAL DEFERRED OUTFLOWS	3 437 049
	LIABILITIES	
	Current Liabilities:	
2110	Accounts payable	797 958
2150	Accrued liabilities	32 551
2160	Accrued wages payable	699 583
	Noncurrent Liabilities:	
2540	Net pension liability	3 755 588
2545	Net OPEB liability	4 603 085
2000	TOTAL LIABILITIES	9 888 765
	DEFERRED INFLOWS	
	Deferred inflows: Pension	812 018
	Deferred inflows: OPEB	3 890 102
	Unavailable revenue	932 220
2600	TOTAL DEFERRED INFLOWS	5 634 340
	NET POSITION	
3200	Net investment in capital assets	14 665 089
	Restricted for:	
3820	Federal and state programs	133 491
3900	Unrestricted	(482 697)
3000	TOTAL NET POSITION	\$ 14 315 883

WESTWOOD INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended August 31, 2021

EXHIBIT B-1

DATA CONTROL CODES	FUNCTIONS/PROGRAMS	1 EXPENSES	3 PROGRAM REVENUES		4 OPERATING GRANTS AND CONTRIBUTIONS	NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS GOVERNMENTAL ACTIVITIES
			CHARGES FOR SERVICES			
	Governmental Activities:					
11	Instruction	\$ 9 640 970	\$ 90 686	\$	2 303 832	\$ (7 246 452)
12	Instruction resources and media services	164 792	-		-	(164 792)
13	Curriculum and staff development	594 492	-		214 397	(380 095)
21	Instructional leadership	70 606	-		4 742	(65 864)
23	School leadership	1 315 042	-		138 391	(1 176 651)
31	Guidance, counseling, and evaluation services	370 710	-		35 940	(334 770)
33	Health services	198 975	-		6 682	(192 293)
34	Student (pupil) transportation	1 002 221	-		48 346	(953 875)
35	Food services	1 018 589	29 406		884 336	(104 847)
36	Extracurricular activities	1 288 300	43 873		37 748	(1 206 679)
41	General administration	907 877	74 021		37 710	(796 146)
51	Plant maintenance and operations	2 139 102	-		62 827	(2 076 275)
52	Security and monitoring services	20 439	-		3 040	(17 399)
53	Data processing services	646 542	-		21 962	(624 580)
61	Community service	215 870	-		-	(215 870)
81	Capital outlay	61 563	-		-	(61 563)
93	Payments for shared service arrangements	513 722	-		-	(513 722)
99	Other intergovernmental charges	100 284	-		-	(100 284)
TG	TOTAL GOVERNMENTAL ACTIVITIES	\$ <u>20 270 096</u>	\$ <u>237 986</u>	\$	<u>3 799 953</u>	<u>(16 232 157)</u>
	General Revenues:					
MT	Property taxes, levied for general purposes					5 051 233
GC	Grants and contributions not restricted					10 302 729
IE	Investment earnings					26 562
MI	Miscellaneous local and intermediate revenue					(82 710)
TR	TOTAL GENERAL REVENUES					<u>15 297 814</u>
CN	CHANGE IN NET POSITION					(934 343)
NB	Net position - Beginning					<u>15 250 226</u>
NE	NET POSITION - ENDING					\$ <u>14 315 883</u>

WESTWOOD INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
August 31, 2021

EXHIBIT C-1

DATA CONTROL CODES		10	60	98	TOTAL GOVERN- MENTAL FUNDS
		GENERAL FUND	CAPITAL PROJECTS FUND	OTHER GOVERN- MENTAL	
	ASSETS				
1110	Cash and cash equivalents	\$ 8 650 742	\$ 600 000	\$ 160 565	\$ 9 411 307
1220	Property taxes - Delinquent	494 175	-	-	494 175
1230	Allowance for uncollectible taxes	(24 709)	-	-	(24 709)
1240	Due from other governments	716 969	-	922 455	1 639 424
1260	Due from other funds	845 310	-	-	845 310
1290	Other receivables	37 355	-	299	37 654
1000	TOTAL ASSETS	\$ 10 719 842	\$ 600 000	\$ 1 083 319	\$ 12 403 161
	LIABILITIES				
	Liabilities:				
2110	Accounts payable	\$ 641 277	\$ -	\$ 58 234	\$ 699 511
2150	Other accrued expenses	32 551	-	-	32 551
2160	Accrued wages payable	603 299	-	96 284	699 583
2170	Due to other funds	-	-	795 310	795 310
2000	TOTAL LIABILITIES	1 277 127	-	949 828	2 226 955
	DEFERRED INFLOWS				
	Unavailable revenue	932 220	-	-	932 220
2600	TOTAL LIABILITIES AND DEFERRED INFLOWS	2 209 347	-	949 828	3 159 175
	FUND BALANCES				
	Restricted:				
3450	Federal/State grants	-	-	133 491	133 491
	Committed:				
3545	Other committed fund balances	-	600 000	-	600 000
3600	Unassigned	8 510 495	-	-	8 510 495
3000	TOTAL FUND BALANCE	8 510 495	600 000	133 491	9 243 986
4000	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 10 719 842	\$ 600 000	\$ 1 083 319	\$ 12 403 161

WESTWOOD INDEPENDENT SCHOOL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS
 BALANCE SHEET TO THE STATEMENT OF NET POSITION
 August 31, 2021

EXHIBIT C-1R

TOTAL FUND BALANCES FOR GOVERNMENTAL FUNDS	\$ 9 243 986
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:	
Capital assets used in governmental activities are not reported in the funds.	14 665 089
The asset and liabilities of internal service funds are included in governmental activities in the SNP.	30 552
Recognition of the District's proportionate share of the net pension liability is not reported in the funds.	(3 755 588)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	1 676 252
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(812 018)
Recognition of the District's proportionate share of the net OPEB liability is not reported in the funds.	(4 603 085)
Deferred Resources Outflows related to the OPEB plan are not reported in the funds.	1 760 797
Deferred Resources Inflows related to the OPEB plan are not reported in the funds.	<u>(3 890 102)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES - STATEMENT OF NET POSITION	<u>\$ 14 315 883</u>

WESTWOOD INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the Year Ended August 31, 2021

EXHIBIT C-2

DATA CONTROL CODES		10	CAPITAL PROJECT FUND	OTHER GOVERN- MENTAL	98 TOTAL GOVERN- MENTAL FUNDS
		GENERAL FUND	FUND	FUND	FUND
	Revenues:				
5700	Local and intermediate sources	\$ 5 769 349	\$ -	\$ 154 533	\$ 5 923 882
5800	State program revenues	9 999 221	-	157 374	10 156 595
5900	Federal program revenues	183 834	-	2 713 722	2 897 556
5020	TOTAL REVENUES	<u>15 952 404</u>	<u>-</u>	<u>3 025 629</u>	<u>18 978 033</u>
	Expenditures:				
0011	Instruction	7 001 155	-	1 773 093	8 774 248
0012	Instructional resources and media services	164 792	-	-	164 792
0013	Curriculum and staff development	366 333	-	169 765	536 098
0021	Instructional leadership	64 401	-	-	64 401
0023	School leadership	1 052 069	-	160 350	1 212 419
0031	Guidance, counseling and evaluation services	323 756	-	218	323 974
0033	Health services	192 293	-	6 682	198 975
0034	Student transportation	912 901	-	9 835	922 736
0035	Food services	351	-	954 348	954 699
0036	Extracurricular activities	1 103 437	-	-	1 103 437
0041	General administration	812 379	-	-	812 379
0051	Plant maintenance and operations	1 851 464	-	-	1 851 464
0052	Security and monitoring services	17 399	-	3 040	20 439
0053	Data processing services	599 152	-	2 000	601 152
0081	Capital outlay	161 432	-	-	161 432
0093	Payment to fiscal agent/member districts of the SSA	513 722	-	-	513 722
0099	Other intergovernmental charges	100 284	-	-	100 284
6030	TOTAL EXPENDITURES	<u>15 237 320</u>	<u>-</u>	<u>3 079 331</u>	<u>18 316 651</u>
1100	EXCESS/(DEFICIT) REVENUE OVER (UNDER) EXPENDITURES	<u>715 084</u>	<u>-</u>	<u>(53 702)</u>	<u>661 382</u>
	Other Financing Sources and (Uses):				
7915	Transfer in	-	600 000	100 000	700 000
8911	Transfer out	(700 000)	-	-	(700 000)
7080	TOTAL OTHER FINANCING SOURCES (USES)	<u>(700 000)</u>	<u>600 000</u>	<u>100 000</u>	<u>-</u>
1200	NET CHANGE IN FUND BALANCES	<u>15 084</u>	<u>600 000</u>	<u>46 298</u>	<u>661 382</u>
0100	Fund balance - Beginning	8 495 411	-	87 193	8 582 604
3000	FUND BALANCE - ENDING	<u>\$ 8 510 495</u>	<u>\$ 600 000</u>	<u>\$ 133 491</u>	<u>\$ 9 243 986</u>

WESTWOOD 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 Year Ended August 31, 2021

EXHIBIT C-3

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$	661 382
Amounts Reported for Governmental Activities in the Statement of Activities ("SOA") are Different Because:		
Capital outlays are not reported as expenses in the SOA.		351 136
Gain/(loss) on disposal of capital assets are not reported in the funds.		(181 797)
The depreciation of capital assets used in governmental activities is not reported in the funds.		(1 010 967)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.		(498 243)
The net revenue (expense) of internal service funds is reported with governmental activities.		30 552
The SOA recognizes the District's OPEB expense and the change in related deferred balances from the funds.		67 671
The SOA recognizes the District's pension expense and the change in related deferred balances from the funds.		<u>(354 077)</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES - STATEMENT OF ACTIVITIES	\$	<u><u>(934 343)</u></u>

WESTWOOD INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF FUND NET POSITION
 PROPRIETARY FUNDS
 August 31, 2021

EXHIBIT D-1

	INTERNAL SERVICE FUND
ASSETS	
Cash and cash equivalents	\$ 178 999
TOTAL ASSETS	<u>178 999</u>
LIABILITIES	
Accounts payable	98 447
Due to other funds	<u>50 000</u>
TOTAL LIABILITIES	<u>148 447</u>
NET POSITION	
Unrestricted net position	<u>30 552</u>
TOTAL NET POSITION	<u>\$ 30 552</u>

WESTWOOD INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
August 31, 2021

EXHIBIT D-2

	GOVERNMENTAL ACTIVITIES
	INTERNAL SERVICE FUND
Operating Revenues:	
Local and intermediate sources	\$ 108 903
TOTAL OPERATING REVENUES	108 903
Operating Expenses:	
Workers comp claims	34 882
Workers comp fixed costs	43 469
TOTAL OPERATING EXPENSES	78 351
CHANGE IN NET POSITION	30 552
Total net position - Beginning	-
TOTAL NET POSITION - ENDING	\$ 30 552

WESTWOOD INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
Year Ended August 31, 2021

EXHIBIT D-3

		<u>GOVERNMENTAL ACTIVITIES</u> <u>INTERNAL SERVICE FUND</u>
Cash Flows from Operating Activities:		
Cash receipts from Quasi interfund transfers	\$	158 903
Refunds for claims adjustments		(57 290)
Cash payments for administration/reinsurance		(43 469)
TOTAL CASH FLOWS FROM OPERATING ACTIVITIES		<u>58 144</u>
 NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		 58 144
 Cash and investments - Beginning		 <u>120 855</u>
 CASH AND INVESTMENTS - ENDING	\$	 <u><u>178 999</u></u>
 RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating income (loss)	\$	30 552
Effect of Increases and Decrease in Current Assets and Liabilities:		
Increase (decrease) in interfund payables		50 000
Increase (decrease) in claims payable		(22 408)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$	<u><u>58 144</u></u>

WESTWOOD INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
August 31, 2021

EXHIBIT E-1

DATA CONTROL CODES		PRIVATE- PURPOSE TRUSTS	AGENCY FUNDS
			STUDENT ACTIVITY
	ASSETS		
1110	Cash and cash equivalents	\$ 4 693	\$ 36 819
1000	TOTAL ASSETS	4 693	36 819
	LIABILITIES		
2110	Accounts payable	1 000	-
2000	TOTAL LIABILITIES	1 000	-
	NET POSITION		
3800	Held in trust	3 693	36 819
3000	TOTAL NET POSITION	\$ 3 693	\$ 36 819

WESTWOOD INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
For the Year Ended August 31, 2021

EXHIBIT E-2

	PRIVATE- PURPOSE TRUSTS	AGENCY FUNDS
		STUDENT ACTIVITY
REVENUES		
Local and intermediate sources	\$ 2 616	\$ 75 922
TOTAL REVENUES	2 616	75 922
EXPENSES		
Scholarship payments	7 000	73 395
TOTAL EXPENSES	7 000	73 395
CHANGE IN NET POSITION	(4 384)	2 527
Beginning net position	8 077	34 292
ENDING NET POSITION	\$ 3 693	\$ 36 819

WESTWOOD INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
August 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Westwood Independent School District (District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) applicable to governmental units in conjunction with the Texas Education Agency's *Financial Accountability System Resource Guide (Guide)*. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

A. The Reporting Entity

The Board of School Trustees (Board), a seven member group, has governance responsibilities over all activities related to public elementary and secondary education within the jurisdiction of the District. The Board is elected by the public and as a body corporate has the exclusive power and duty to govern and oversee the management of the public schools of the District. All powers and duties not specifically delegated by statute to the Texas Education Agency (Agency) or to the State Board of Education are reserved for the Board, and the Agency may not substitute its judgment for the lawful exercise of those powers and duties by the Board. The District is not included in any other governmental "reporting entity" as defined by GASB in its Statement No. 14, "The Financial Reporting Entity."

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the District (primary government) and its component units. There are no component units reported at year end.

The District receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities.

B. Basis of Presentation - Basis of Accounting

1. Basis of Presentation

Government-wide Statements: The statement of net position (SNP) and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange transactions.

The statement of activities (SOA) presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The District does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the District's funds, with separate statements presented for each fund category. 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 non-major funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

The District reports the following major governmental funds:

General Fund - This is the District's primary operating fund. It accounts for all financial resources of the District except those required to be accounted for in another fund.

Capital Projects Fund - This fund accounts for resources segregated for construction and maintenance of school buildings and equipment.

In addition, the District reports the following fund types:

Special Revenue Funds - The District accounts for resources restricted to or designated for specific purposes by the District or a grantor in a special revenue fund. Most Federal and some State financial assistance is accounted for in a special revenue fund, and sometimes unused balances must be returned to the grantor at the close of specified project periods. The Board can commit specific types of resources to specific purposes which are included as special revenue funds.

WESTWOOD INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
August 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Internal Service Funds - These funds are used to account for revenues and expenses related to services provided to parties inside the District. These funds facilitate distribution of support costs to the users of support services on a cost-reimbursement basis. Because the principal users of the internal services are the District's governmental activities, this fund type is included in the "Governmental Activities" column of the government-wide financial statements. The District utilizes this type of fund for workers compensation insurance and instructional device insurance.

Fiduciary Funds - These funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, or other governments. These include private purpose (Orange and White scholarship) funds and agency funds. Scholarship funds accumulate contributions and other sources of revenue which are subsequently awarded to worthy recipients. Agency funds are purely custodial and thus do not involve measurement of results of operations.

2. Measurement Focus - Basis of Accounting

Government-wide, Proprietary and Fiduciary Fund Financial Statements - These financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements - Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available.

The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of long-term debt and acquisitions under capital lease are reported as other financing sources.

When the District incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the District's policy to use restricted resources first, then unrestricted resources.

Under GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting," all proprietary funds will continue to follow Financial Accounting Standards Board (FASB) standards issued on or before November 30, 1989. However, from that date forward, proprietary funds will have the option of either 1) choosing not to apply future FASB standards (including amendments of earlier pronouncements), or 2) continuing to follow new FASB pronouncements unless they conflict with GASB guidance. The District has chosen not to apply future FASB Standards.

C. Budgetary Data

The official budget was prepared for adoption for the general, food service and debt service funds. The following procedures are followed in establishing the budgetary data reflected in the basic financial statements:

1. Prior to August 20 of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning September 1.
2. A meeting of the Board is called for the purpose of adopting the proposed budget with public notice given at least 10 days prior to the meeting.
3. Prior to the expenditure of funds, the budget is adopted by the Board.

After adoption, the budget may be amended through action by the Board. Budget amendments are approved at the functional expenditure level. All amendments are before the fact and reflected in the official minutes of the Board. Budgets are controlled at the function level by personnel responsible for organizational financial reporting. All budget appropriations lapse at the year end. Budget amendments throughout the year were not significant.

WESTWOOD INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 August 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

D. Financial Statement Amounts

Cash and Investments

The District pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled accounts is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing securities and disclosed as a part of the District's cash and temporary investments.

For the purpose of the statement of cash flows, highly liquid investments are considered to be cash equivalents if they have a maturity of three months or less when purchased.

Fund Equity

Governmental Funds utilize a fund balance presentation for equity. Fund balance is categorized as nonspendable, restricted, committed, assigned or unassigned.

Nonspendable fund balance - represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaids) or legally required to remain intact (such as notes receivable or principal of a permanent endowment fund).

Restricted fund balance - represents amounts with external constraints placed on the use of these resources (such as debt covenants, grantors, other governments, etc.) or imposed by enabling legislation. Restrictions may be changed or lifted only with the consent of resource providers.

Committed fund balance - represents amounts that can only be used for specific purposes imposed by a formal action of the district's highest level of decision-making authority, the Board. Committed resources cannot be used for any other purpose unless the Board removes or changes the specific use by taking the same formal action that imposed the constraint originally.

Assigned fund balance - represents amounts the District intends to use for specific purposes as expressed by the Board or an official delegated the authority. The Board has delegated the authority to assign fund balances to the Superintendent.

Unassigned fund balance - represents the residual classification for the general fund or deficit balances in other funds.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

ASSET CLASS	ESTIMATED USEFUL LIVES
Land improvements	15
Buildings	50
Building improvements	15
Vehicles (other than buses)	5
Buses	10
Computer equipment	5
Office and other equipment	7

Land and construction in progress are not depreciated.

E. Deferred Outflows and Inflows of Resources

In addition to assets and liabilities, the government-wide Statement of Net Position and governmental fund Balance Sheet report separate sections for deferred outflows and deferred inflows of resources. Deferred outflows of resources and represent a consumption of net position/fund balance that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent the acquisition of net position/fund balance that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The District reports certain deferred inflows and outflows related to pensions and other post-employment benefits on the government-wide Statement of Net Position and overpayments of formula funds from TEA. At the governmental fund level, earned but unavailable revenue is reported as a deferred inflow of resources.

WESTWOOD INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
August 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Receivable and Payable Balances

The District believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. See additional disclosure on Note 13.

There are no significant receivables which are not scheduled for collection within one year of year end.

G. Interfund Activities

Interfund activity results from loans, service provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfer" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of government-wide statement of net position.

H. Vacation, Sick Leave and Other Compensated Absences

District employees are entitled to certain compensated absences based on their length of employment. Sick leave accrues at various rates established by the State and adopted by the Board of Trustees. Sick leave does not vest but accumulates and is recorded as an expenditure as it is paid.

I. Pensions

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. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teacher Retirement System of Texas (TRS) and additions to/deductions from TRS's fiduciary net position have been determined on the same basis as they are reported by TRS. For this purpose, 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.

J. Other Post-Employment 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 post-employment benefits, OPEB expenses, 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 term. There are no investments as this pay-as-you-go plan and all cash is held in a cash account.

K. Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could vary from these estimates.

L. Data Control Codes

Data control codes refer to the account code structure prescribed by the Agency in the *Guide*. The Agency requires the District to display these codes in its financial statements filed with the Agency in order to ensure accuracy in building a statewide database for policy development and funding plans.

M. Accounting System

In accordance with Texas Education Code, Chapter 44, Subchapter A, the District adopted and implemented an accounting system which at least meets the minimum requirements prescribed by the State Board of Education and approved by the State Auditor. The District's accounting system uses codes and the code structure presented in the accounting code section of the *Guide*. Mandatory codes are utilized in the form provided in that section.

N. Inventories and Prepaid Items

The District records purchases of supplies as expenditures, utilizing the purchase method of accounting for inventory in accordance with the Resource Guide.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

WESTWOOD INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 August 31, 2021

NOTE 2 - DEPOSITS AND INVESTMENTS

The District's funds required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the District's agent bank approved pledged securities 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.

CASH DEPOSITS

At August 31, 2021, the carrying amount of the District's deposits was \$9,631,818, and the bank balance was \$10,045,867. The District's cash deposits during the year ended August 31, 2021, were entirely covered by FDIC insurance or by pledged collateral held by the District's agent bank in the District's name.

INVESTMENTS

The District is required by Government Code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit.

Investment Accounting Policy

The District's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

The Public Funds Investment Act ("Act") requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the basic financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the District adhered to the requirements of the act. Additionally, investment practices of the District were in accordance with local policies.

The Act determines the types of investments which are allowable for the District. These include, with certain restrictions, 1) obligations of the U.S. Treasury, U.S. agencies, and the State of Texas, 2) certificates of deposit, 3) certain municipal securities, 4) securities lending program, 5) repurchase agreements, 6) bankers acceptances, 7) mutual funds, 8) investment pools, 9) guaranteed investment contracts, and 10) commercial paper.

The District's investments at August 31, 2021 are shown below:

<u>Investment or Investment Type</u>	<u>Weighted Average Maturity (Days)</u>	<u>Fair Value</u>	<u>Credit Rating</u>
First Public/Lone Star Investment Pool:			AAAm
Government Overnight Fund	45	\$ 1 091 024	AAA
Corporate Overnight Fund	52	5 812 477	AAA
TOTAL REPORTING ENTITY		<u>\$ 6 903 501</u>	

ANALYSIS OF SPECIFIC DEPOSIT AND INVESTMENT RISKS

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at August 31, 2021 and if so, the reporting of certain related disclosures:

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At August 31, 2021, the District was not significantly exposed to credit risk.

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. All deposits not covered by FDIC insurance were fully collateralized.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name.

WESTWOOD INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 August 31, 2021

NOTE 2 - DEPOSITS AND INVESTMENTS - CONTINUED

- c. Concentration of Credit Risk
 District's investment portfolio is diversified in terms of investment instruments and maturity scheduling to reduce risk of loss resulting from overconcentration of assets.
- d. Interest Rate Risk
 In accordance with the District's investment policy, investments are made in a manner that ensures the preservation of capital in the overall portfolio.
- e. Foreign Currency Risk
 As of August 31, 2021, there are no foreign currency investments in the District's portfolio.

NOTE 3 - PROPERTY TAXES

Property taxes are levied by October 1, in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1, of the year following the October 1 levy date. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available when collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period.

Property taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy. Allowance for uncollectibles within the General and Debt Service Funds are based upon historical experience in collecting property taxes. Section 33.05, Property Tax Code, requires the tax collector for the District to cancel and remove from the delinquent tax rolls a tax on real property that has been delinquent for more than 20 years or a tax on personal property that has been delinquent for more than 10 years. Delinquent taxes meeting these criteria may not be canceled if litigation concerning these taxes is pending.

The District levied taxes on property within the District at \$1.0527 to fund general operations. The rates were levied on property assessed totaling \$516,342,537.

NOTE 4 - CAPITAL ASSETS

Capital asset activities during the year were as follows:

	BEGINNING BALANCES	INCREASES	DECREASES	TRANSFERS	ENDING BALANCES
Governmental Activities:					
Capital Assets Not Being Depreciated:					
Land	\$ 1 019 978	\$ 99 869	\$ -	\$ -	\$ 1 119 847
TOTAL CAPITAL ASSETS NOT BEING DEPRECIATED	1 019 978	99 869	-	-	1 119 847
Capital Assets Being Depreciated:					
Buildings and improvements	25 965 232	-	(13 313)	(1 018 690)	24 933 229
Equipment	3 723 266	75 338	(132 917)	495 052	4 160 739
Vehicles	2 099 869	175 929	(496 603)	523 638	2 302 833
TOTAL CAPITAL ASSETS BEING DEPRECIATED	31 788 367	251 267	(642 833)	-	31 396 801
Less Accumulated Depreciation for:					
Buildings and improvements	(13 448 643)	(566 652)	2 130	801 971	(13 211 194)
Equipment	(1 460 371)	(264 997)	54 434	(1 644 741)	(3 315 675)
Vehicles	(2 392 614)	(179 318)	404 472	842 770	(1 324 690)
TOTAL ACCUMULATED DEPRECIATION	(17 301 628)	(1 010 967)	461 036	-	(17 851 559)
TOTAL CAPITAL ASSETS BEING DEPRECIATED, NET	14 486 739	(759 700)	(181 797)	-	13 545 242
GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, NET	\$ 15 506 717	\$ (659 831)	\$ (181 797)	\$ -	\$ 14 665 089

Depreciation was charged to governmental activities functions as follows:

Instruction	\$ 147 453
School leadership	535
Student (pupil) transportation	179 845
Food services	30 700
Cocurricular/extracurricular activities	158 259
General administration	2 691
Plant maintenance and operations	258 958
Data processing	16 656
Community services	215 870
TOTAL DEPRECIATION EXPENSE	\$ 1 010 967

WESTWOOD INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 August 31, 2021

NOTE 5 - COMMITMENTS UNDER OPERATING LEASES

Westwood ISD entered into an operating lease agreement for copiers. Commitments under operating (noncapitalized) lease agreements for equipment provided for minimum future rental payments as of August 31, 2021, as follows:

YEAR ENDED AUGUST 31		TOTAL
2022	\$	12 075
2023		2 871
TOTAL MINIMUM RENTALS	\$	14 946
Rental expenditures in fiscal year 2021	\$	18 798

NOTE 6 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During the year ended August 31, 2021, the District purchased commercial insurance to cover general liabilities. 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.

NOTE 7 - OTHER INFORMATION

Defined Benefit Pension Plan

Plan Description:

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

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

Pension Plan Fiduciary Net Position:

Detailed information about the Teacher Retirement System's fiduciary net position is available in a separately-issued Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at <http://www.trs.state.tx.us/about/documents/cafr.pdf#CAFR>; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

Benefits Provided:

TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3 percent (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, 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 post-employment benefit changes; including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan description in (A) above.

Contributions:

Contribution requirements are established or amended pursuant to Article 16, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year. Texas Government Code section 821.006 prohibits benefit improvements, if as a result of the particular action, the time required to amortize TRS' unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action.

WESTWOOD INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 August 31, 2021

NOTE 7 - OTHER INFORMATION - CONTINUED

Employee contribution rates are set in state statute, Texas Government Code 825.402. Senate Bill 1458 of the 83rd Texas Legislature amended Texas Government Code 825.402 for member contributions and established employee contribution rates. The 85th Texas Legislature, General Appropriations Act (GAA) established the employer contribution rates for fiscal years 2014 and 2015. The 84th Texas Legislature, General Appropriations Act (GAA) established the employer contribution rates for fiscal years 2019 and 2020.

	CONTRIBUTION RATES	
	2020	2021
Member	7.7%	7.7%
Non-Employer Contributing Entity (State)	6.8%	7.5%
Employers	6.8%	7.5%
Employer Contributions - 2021		\$ 315 011
Member Contributions - 2021		\$ 773 807
NECE On-behalf Contributions - 2020		\$ 622 446

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 (GAA).

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 that fiscal year reduced by the amounts described below which are paid by the employers. Employers (public school, junior college, other entities or the State of Texas as the employer for senior universities and medical schools) are required to pay the employer contribution rate in the following instances:

- On the portion of the member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member's first 90 days of employment.
- When any part or all of an employee's salary is paid by federal funding sources, a privately sponsored source, 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 additional surcharges an employer is subject to.

- When employing a retiree of the Teacher Retirement System, the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.
- When a school district or charter school does not contribute to the Federal Old-Age, Survivors and Disability Insurance (OASDI) Program for certain employees, they must contribute 1.5% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

Actuarial Assumptions:

The total pension liability in the August 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	August 31, 2020
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Market Value
Single Discount Rate	7.25%
Long-term Expected Investment Rate of Return	7.25%
Inflation	2.30%
Salary Increases	3.05% to 9.05% including inflation
Benefit Changes During the Year	None
Ad Hoc Post-Employment Benefit Changes	None

WESTWOOD INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
August 31, 2021

NOTE 7 - OTHER INFORMATION - CONTINUED

Discount Rate:

The single discount rate used to measure the total pension liability was 7.25%. The single discount rate was based on the expected rate of return on pension plan investments of 7.25 percent and a municipal bond rate of 3.69 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers and the non-employer contributing entity are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was sufficient to finance the benefit payments until the year 2069. As a result, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through the year 2069, and the municipal bond rate was applied to all benefit payments after that date. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the Systems target asset allocation as of August 31, 2020 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%	5.70%	1.04%
Non-U.S. Developed	13.0%	6.90%	0.90%
Emerging Markets	9.0%	8.95%	0.80%
Directional Hedge Funds	4.0%	3.53%	0.14%
Private Equity	13.0%	10.18%	1.32%
Stable Value			
U.S. Treasuries	11.0%	1.11%	0.12%
Absolute Return	0.0%	- %	- %
Stable Value Hedge Funds	4.0%	3.09%	0.12%
Cash	1.0%	(0.30)%	- %
Real Return			
Global Inflation Linked Bonds	3.0%	0.70%	0.02%
Real Assets	16.0%	5.21%	0.73%
Energy and Natural Resources	3.0%	7.48%	0.37%
Commodities	0.0%	- %	- %
Risk Parity			
Risk Parity	5.0%	3.70%	0.18%
Inflation Expectation			2.30%
Volatility Drag**			(0.79)%
Total	<u>100.0%</u>		<u>7.25%</u>

* Target allocations are based on the FY2016 policy model.

** The Expected Contribution to Long-Term Portfolio Returns incorporates the volatility drag resulting from the conversion between arithmetic and geometric mean returns.

For the fiscal year ended August 31, 2020, the annual money-weighted rate of return on pension plan investments was 7.25 percent. The annual money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount Rate Sensitivity Analysis:

The following schedule shows the impact of the Net Pension Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (7.25%) in measuring the Net Pension Liability.

	1% DECREASE IN DISCOUNT RATE (6.25%)	DISCOUNT RATE (7.25%)	1% INCREASE IN DISCOUNT RATE (8.25%)
District proportionate share of the net pension liability	\$ 5 791 049	\$ 3 755 588	\$ 2 101 820

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

At August 31, 2021, the District reported a liability of \$3,755,588 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 were as follows:

District's proportionate share of the collective net pension liability	\$ 3 755 588
State's proportionate share that is associated with the District	8 079 681
TOTAL	<u>\$ 11 835 269</u>

WESTWOOD INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 August 31, 2021

NOTE 7 - OTHER INFORMATION - CONTINUED

The net pension liability was measured as of August 31, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. 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, 2019 thru August 31, 2020.

At August 31, 2020 the District's proportion of the collective net pension liability was 0.0070% which was a decrease of 0.0003% from its proportion measured as of August 31, 2019.

Changes Since the Prior Actuarial Valuation - The following changes to the actuarial assumptions or other inputs that affected measurement of the total pension liability since the prior measurement period.

The total pension liability as of August 31, 2020 was developed using a roll-forward method from the August 31, 2019 valuation.

Demographic assumptions including post-retirement mortality, termination rates, and rates of retirement were updated based on the experience study performed for TRS for the period ending August 31, 2019.

Economic assumptions including rates of salary increase for individual participants was updated based on the same experience study.

The discount rate remained unchanged at 7.25 percent.

For the year ended August 31, 2021, the District recognized pension expense of \$971,806 and revenue of \$971,806 for support provided by the State.

At August 31, 2021, the District reported its proportionate share of the TRS's 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 economic experience	\$ 6 857	\$ 104 808
Changes in actuarial assumptions	871 430	370 526
Difference between projected and actual investment earnings	167 302	91 273
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	315 652	245 411
Contributions paid to TRS subsequent to the measurement date	315 011	-
TOTAL	\$ 1 676 252	\$ 812 018

The net amounts of the District's balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

YEAR ENDED AUGUST 31,	PENSION EXPENSE AMOUNT
2022	\$ 219 301
2023	\$ 184 477
2024	\$ 157 409
2025	\$ 51 325
2026	\$ (57 391)
Thereafter	\$ (5 898)

D. Defined Other Post-Employment Benefit Plan

Plan Description:

The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing defined Other Post-Employment Benefit (OPEB) plan that has a special funding situation. The plan is administered through a trust by the Teacher Retirement System of Texas (TRS) Board of Trustees. It is established and administered in accordance with the Texas Insurance Code, Chapter 1575.

OPEB Plan Fiduciary Net Position:

Detail information about the TRS-Care's fiduciary net position is available in the separately-issued TRS Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at <http://www.trs.state.tx.us/about/documents/cafr.pdf#CAFR>; by writing to TRS at 1000 Red River Street, Austin, Texas 78701-2698; or by calling 512.542.6592.

WESTWOOD INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 August 31, 2021

NOTE 7 - OTHER INFORMATION - CONTINUED

Benefits Provided:

TRS-Care provides a basic health insurance coverage (TRS-Care 1), at no cost to all 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 retirees and their dependents not enrolled in Medicare may pay premiums to participate in one of two optional insurance plans with more comprehensive benefits (TRS-Care 2 and TRS-Care 3). Eligible retirees and dependents enrolled in Medicare may elect to participate in one of the two Medicare health plans for an additional fee. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. The Board of Trustees 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. There are no automatic post-employment benefit changes; including automatic COLAs.

The premium rates for the optional health insurance are based on years of service of the member. The schedule below shows the monthly rates for a retiree with and without Medicare coverage.

TRS-Care Monthly for Retirees				
January 1, 2021 - December 31, 2021				
		Medicare		Non-Medicare
Retiree*	\$	135	\$	200
Retiree and Spouse		529		689
Retiree* and Children		468		408
Retiree and Family		1 620		999

* or surviving spouse

Contributions:

Contribution rates for the TRS-Care plan are established in state statute by the Texas Legislature, and there is no continuing obligation to provide benefits beyond each fiscal year. The TRS-Care plan is currently funded on a pay-as-you-go basis and is subject to change based on available funding. Funding for TRS-Care is provided by retiree premium contributions and contributions from the state, active employees, and school districts based upon public school district payroll. The TRS Board of trustees does not have the authority to set or amend contribution rates.

Texas Insurance Code, section 1575.202 establishes the state's contribution rate which is 1.25% of the employee's salary. Section 1575.203 establishes the active employee's rate which is 0.65% of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the public. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act. The following table shows contributions to the TRS-Care plan by type of contributor.

<u>Contribution Rates</u>		
	<u>2020</u>	<u>2021</u>
Active Employee	0.65%	0.65%
Non-Employer Contributing Entity	1.25%	1.25%
Employers	0.75%	0.75%
Federal/private Funding remitted by Employers	1.25%	1.25%
Employer Contributions - 2021		\$ 92 389
Member Contributions - 2021		\$ 64 843
NECE On-behalf Contributions - 2020		\$ 123 671

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 employers hire a TRS retiree, they are required to pay to TRS Care, a monthly surcharge of \$535 per retiree.

WESTWOOD INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 August 31, 2021

NOTE 7 - OTHER INFORMATION - CONTINUED

Actuarial Assumptions:

The total OPEB liability in the August 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Actuarial Methods and Assumptions:

Valuation Date	August 31, 2020
Methods and Assumptions:	
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate	2.33% as of August 31, 2020
Demographic Assumptions	Based on the experience study performed for the Teachers Retirement System of Texas of the period ending August 31, 2019.
Mortality Assumption	The active mortality rates were based on 90% of the RP-2014 Employee Mortality Tables for males and females, with full generational mortality using Scale BB. The post-retirement mortality rates for healthy lives were based on the 2019 TRS of Texas Healthy Pensioner Mortality Tables, with full generational projection, the ultimate improvement rates from the most recently published projection scale ("U-MP").
Healthcare Trend Rates	Initial medical trend rates of 107.74% and 9.00% for Medicare retirees and initial medical trend rate of 6.75% for non-Medicare retirees. Initial prescription drug trend rate of 11.00% for all retirees. The first year medical trend for Medicare retirees (107.74%) reflects the anticipated return of the Health Insurer Fee (HIF) in 2021.
Election Rates	Initial trend rates decrease to an ultimate trend rate of 4.50% over a period of 9 years.
Aging Factors	Normal Retirement: 70% participation prior to age 65 and 75% participation after age 65
Expenses	Based on plan specific experience. Third party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.

The following assumptions and other inputs used for members of TRS-Care are identical to the assumptions used in the August 31, 2019 TRS pension actuarial valuation:

Rates of Mortality	General Inflation
Rates of Retirement	Wage Inflation
Rates of Termination	Expected Payroll Growth
Rates of Disability Incidence	

Discount Rate:

A single discount rate of 2.33% was used to measure the total OPEB liability. There was a change of 0.03% in the discount rate since the previous year. Because the plan is essentially a "pay-as-you-go" plan, the single discount rate is equal to the prevailing municipal bond rate. The projection of cash flows used to determine the discount rate assumed that contributions from active members and those of the contributing employers and the non-employer contributing entity are made at the statutorily required rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to *not be able to* make all future benefit payments of current plan members. Therefore, the municipal bond rate was applied to all periods of projected benefit payments to determine the total OPEB liability.

Discount Rate Sensitivity Analysis:

The following schedule shows the impact of the Net OPEB Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (2.33%) in measuring the Net OPEB Liability.

	1% Decrease in Discount Rate (1.33%)	Current Single Discount Rate (2.33%)	1% Increase in Discount Rate (3.33%)
District's proportionate share of the Net OPEB Liability	\$ 5 523 691	\$ 4 603 085	\$ 3 875 938

The following schedule shows the impact of the Net OPEB Liability if a healthcare trend rate that is 1% less than and 1% greater than the assumed 4.5% rate is used.

	1% Decrease in Healthcare Trend Rate (3.5%)	Current Single Healthcare Trend Rate (4.5%)	1% Increase in Healthcare Trend Rate (5.5%)
District's proportionate share of the Net OPEB Liability	\$ 3 760 130	\$ 4 603 085	\$ 5 725 781

WESTWOOD INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 August 31, 2021

NOTE 7 - OTHER INFORMATION - CONTINUED

OPEB Liability, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs:

At August 31, 2021, the District reported a liability of 4,603,085 for its proportionate share of the TRS's Net OPEB Liability. This liability reflects a reduction for State OPEB support provide to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collective net OPEB liability	\$	4 603 085
State's proportionate share that is associated with District		6 185 442
TOTAL	\$	<u>10 788 527</u>

The Net OPEB Liability was measured as of August 31, 2020 and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of that date. The employer's proportion of the Net OPEB Liability was based on the employer's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2019 thru August 31, 2020.

At August 31, 2020, the employer's proportion of the collective Net OPEB Liability was 0.0121% which is an increase of 0.0011% from measurement at August 31, 2019.

Changes Since the Prior Actuarial Valuation - 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 following assumptions and other inputs which are specific to TRS-Care were updated from the prior year's report:

1. The discount rate changed from 2.63 percent as of August 31, 2019 to 2.33 percent as of August 31, 2020. This change increased the TOL.
2. The health care trend rates were reset to better reflect the plan's anticipated experience. This change increased the TOL.
3. The participation rate for pre-65 retirees was lowered from 70 percent to 65 percent. The participation rate for post-65 retirees was lowered from 50 percent to 40 percent. 25 percent of pre-65 retirees are assumed to discontinue their coverage at age 65. There was no lapse assumption in the prior valuation. These changes decreased the TOL.
4. The percentage of retirees who are assumed to have two-person coverage was lowered from 20 percent to 15 percent. In addition, the participation assumption for the surviving spouses of employees that die while actively employed was lowered from 20 percent to 10 percent. These changes decreased the TOL.
5. Change of Benefit Terms Since the Prior Measurement Date - There were no changes in benefit terms since the prior measurement date.

There were no changes of benefit terms that affected measurement of the Total OPEB liability during the measurement period.

For the year ended August 31, 2021, the District recognized OPEB expense of \$(42,949) and revenue of \$(42,949) for support provided by the State.

At August 31, 2021, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following resources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 241 016	\$ 2 106 607
Changes in actuarial assumptions	283 915	1 264 031
Difference between projected and actual investment earnings	1 590	94
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	1 141 887	519 370
Contributions paid to TRS subsequent to the measurement date	92 389	-
TOTAL	\$ <u>1 760 797</u>	\$ <u>3 890 102</u>

WESTWOOD INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 August 31, 2021

NOTE 7 - OTHER INFORMATION - CONTINUED

The net amounts of the employer's balances of deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

YEAR ENDED AUGUST 31,	OPEB EXPENSE AMOUNT
2022	\$ (384 599)
2023	\$ (384 799)
2024	\$ (384 913)
2025	\$ (384 882)
2026	\$ (261 932)
Thereafter	\$ (420 569)

The Medicare Modernization Act of 2003 (MMA) created an outpatient prescription drug benefit program (known as Medicare Part D) and a Retiree Drug Subsidy (RDS) program which were made available in 2006. The Texas Public School Retired Employee Group Insurance Program (TRS-Care) is offering a Medicare Part D Plan and is participating in the Retiree Drug Subsidy plan for eligible TRS-Care participants. Under Medicare Part D and the RDS program, TRS-Care received payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. On-behalf payments must be recognized as equal revenues and expenditures/expenses by each reporting entity. The allocation of these on-behalf payments is based on the ratio of a reporting entity's covered payroll to the entire covered payroll reported by all participating reporting entities. TRS based this allocation percentage on the "completed" report submissions by reporting entities for the month of May. For the fiscal years ended August 31, 2021, 2020 and 2019, the subsidy payments received by TRS-Care on behalf of the District were \$44,504, \$43,080 and \$36,020, respectively.

NOTE 8 - LITIGATION

The District does not appear to be involved in any litigation as of August 31, 2021.

NOTE 9 - COMMITMENTS AND CONTINGENCIES

The District participates in numerous state and federal grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, if any, refunds of any money received may be required and the collectability of any related receivable at August 31, 2021 may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

NOTE 10 - JOINT VENTURE SHARED SERVICE ARRANGEMENT

The District participates in a shared service arrangement for special education services with five other school districts. Although a portion of the shared services arrangement is attributable to the District's participation, the District does not account for revenues or expenditures in this program and does not disclose them in these financial statements. The District neither has a joint ownership interest in fixed assets purchased by the fiscal agent, 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 manager is responsible for all financial activities of the shared services arrangement. The District made payments to the fiscal agent of \$513,722.

NOTE 11 - WORKERS COMPENSATION COVERAGE

The District joined together with other school districts in the East Texas area to form the East Texas Educational Insurance Association, a public entity risk pool currently operating a workers' compensation risk management and insurance program for various member school districts. Total workers' compensation claims paid amounted to \$14,758 for current year claims and \$42,531 for claims incurred in prior years. When and if other schools in the Association exceed their annual loss fund maximums, the District will be required to pay a percentage share of the excess.

A reconciliation of changes in the liability for claims for the current and prior fiscal periods is presented below:

	YEAR ENDED AUGUST 31, 2021
Unpaid claims at September 1	\$ 120 855
Incurred claims (including IBNR)	34 881
Total payments	(57 289)
TOTAL UNPAID CLAIMS AT AUGUST 31, 2021	\$ 98 447

WESTWOOD INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 August 31, 2021

NOTE 12 - LOCAL AND INTERMEDIATE REVENUE SOURCES

During the year the District received revenue from local and intermediate sources consisting of the following:

	<u>GENERAL</u>	<u>OTHER FUNDS</u>	<u>TOTAL</u>
Property taxes	\$ 5 549 476	\$ -	\$ 5 549 476
Investment income	26 562	-	26 562
Food service income	-	29 406	29 406
Tuition and fees	55 804	-	55 804
Gifts and bequests	11 525	108 149	119 674
Extracurricular activities	43 873	-	43 873
Miscellaneous	82 109	16 978	99 087
TOTAL	<u>\$ 5 769 349</u>	<u>\$ 154 533</u>	<u>\$ 5 923 882</u>

NOTE 13 - INTERFUND BALANCES AND ACTIVITIES

Interfund Receivables and Payables

Interfund receivables and payables consists of the following at year end:

<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>	<u>AMOUNT</u>	<u>REASON</u>
General Fund	Other Governmental Funds	\$ 795 310	Short-Term Loans
General Fund	Proprietary Fund	50 000	Short-Term Loans
TOTAL		<u>\$ 845 310</u>	

NOTE 14 - SUBSEQUENT EVENTS

The District's management has evaluated subsequent events through January 11, 2021, the date which the financial statements were available for use.

A novel strain of coronavirus (COVID-19) was spread to the United States of America in January and February 2020. The World Health Organization declared the outbreak to constitute a pandemic. The COVID-19 outbreak is disrupting supply chains and affecting production and sales across a range of industries. The extent of the impact of COVID-19 on the District's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on our students, employees and vendors all of which are uncertain and cannot be predicted. As of the date these financial statements are issued, COVID-19 had not materially affected results of operations in 2021. However, the impact of response efforts on future operations cannot be predicted.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board, but not considered a part of the basic financial statements.

WESTWOOD INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the Year Ended August 31, 2021

EXHIBIT G-1

DATA CONTROL CODES		1		2		3		VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
		BUDGETED AMOUNTS		BUDGETED AMOUNTS		ACTUAL		
		ORIGINAL	FINAL	ORIGINAL	FINAL	ACTUAL		
	Revenues:							
5700	Local and intermediate sources	\$ 5 566 700	\$ 5 569 900	\$ 5 566 700	\$ 5 569 900	\$ 5 769 349	\$ 199 449	
5800	State program revenues	10 485 371	10 485 371	10 485 371	10 485 371	9 999 221	(486 150)	
5900	Federal program revenue	-	79 816	-	79 816	183 834	104 018	
5020	TOTAL REVENUES	<u>16 052 071</u>	<u>16 135 087</u>	<u>16 052 071</u>	<u>16 135 087</u>	<u>15 952 404</u>	<u>(182 683)</u>	
	Expenditures:							
0011	Instruction	8 030 321	7 056 214	8 030 321	7 056 214	7 001 155	55 059	
0012	Instructional resources and media services	175 418	169 480	175 418	169 480	164 792	4 688	
0013	Curriculum and instructional staff development	360 964	371 605	360 964	371 605	366 333	5 272	
0021	Instructional leadership	69 752	64 987	69 752	64 987	64 401	586	
0023	School leadership	1 082 018	1 061 547	1 082 018	1 061 547	1 052 069	9 478	
0031	Guidance, counseling and evaluation services	327 333	335 383	327 333	335 383	323 756	11 627	
0033	Health services	161 885	196 036	161 885	196 036	192 293	3 743	
0034	Student (pupil) transportation	823 023	931 077	823 023	931 077	912 901	18 176	
0035	Food service	-	351	-	351	351	-	
0036	Extracurricular activities	1 162 850	1 248 328	1 162 850	1 248 328	1 103 437	144 891	
0041	General administration	764 004	815 504	764 004	815 504	812 379	3 125	
0051	Plant maintenance and operations	1 930 818	1 954 718	1 930 818	1 954 718	1 851 464	103 254	
0052	Security and monitoring services	23 348	23 348	23 348	23 348	17 399	5 949	
0053	Data processing services	614 337	604 337	614 337	604 337	599 152	5 185	
0081	Capital outlay	-	167 000	-	167 000	161 432	5 568	
0093	Payments to fiscal agent/member districts of SSA	416 000	513 722	416 000	513 722	513 722	-	
0099	Other intergovernmental charges	110 000	110 000	110 000	110 000	100 284	9 716	
6030	TOTAL EXPENDITURES	<u>16 052 071</u>	<u>15 623 637</u>	<u>16 052 071</u>	<u>15 623 637</u>	<u>15 237 320</u>	<u>386 317</u>	
1100	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	511 450	-	511 450	715 084	203 634	
	Other Financing Sources (Uses):							
8911	Transfers out	-	(700 000)	-	(700 000)	(700 000)	-	
7080	TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(700 000)</u>	<u>-</u>	<u>(700 000)</u>	<u>(700 000)</u>	<u>-</u>	
1200	NET CHANGE IN FUND BALANCES	-	(188 550)	-	(188 550)	15 084	203 634	
0100	Fund balance - Beginning	<u>8 495 411</u>	<u>8 495 411</u>	<u>8 495 411</u>	<u>8 495 411</u>	<u>8 495 411</u>	<u>-</u>	
3000	FUND BALANCE - ENDING	<u>\$ 8 495 411</u>	<u>\$ 8 306 861</u>	<u>\$ 8 495 411</u>	<u>\$ 8 306 861</u>	<u>\$ 8 510 495</u>	<u>\$ 203 634</u>	

WESTWOOD INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
 TEACHER RETIREMENT SYSTEM
 LAST TEN FISCAL YEARS*

EXHIBIT G-2

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's proportion of the net pension liability (asset)	0.0070%	0.0073%	0.0074%	0.0069%	0.0076%	0.0074%	0.0033%
District's proportionate share of the net pension liability (asset)	\$ 3 755 588	\$ 3 772 508	\$ 4 096 484	\$ 2 205 207	\$ 2 890 085	\$ 2 625 134	\$ 877 175
State's proportionate share of the net pension liability (asset) associated with the District	<u>8 079 681</u>	<u>7 283 733</u>	<u>8 241 668</u>	<u>5 002 695</u>	<u>6 294 058</u>	<u>6 203 378</u>	<u>5 195 914</u>
TOTAL	<u>\$ 11 835 269</u>	<u>\$ 11 056 241</u>	<u>\$ 12 338 152</u>	<u>\$ 7 207 902</u>	<u>\$ 9 184 143</u>	<u>\$ 8 828 512</u>	<u>\$ 6 073 089</u>
District's covered-employee payroll**	\$ 10 097 402	\$ 9 293 877	\$ 9 304 247	\$ 9 043 866	\$ 9 309 475	\$ 8 948 858	\$ 8 349 548
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	37.19%	40.59%	44.03%	24.38%	31.04%	29.33%	10.51%
Plan fiduciary net position as a percentage of the total pension liability	75.54%	75.24%	73.74%	82.17%	78.00%	78.43%	83.25%

**Notes to Required Supplementary Information
for the year ended August 31, 2021**

* Only five years' worth of information are currently available.
 ** As of the measurement date.

WESTWOOD INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT CONTRIBUTIONS
 TEACHER RETIREMENT SYSTEM
 LAST TEN FISCAL YEARS*

EXHIBIT G-3

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 315 011	\$ 289 466	\$ 249 889	\$ 244 478	\$ 226 039	\$ 242 997	\$ 219 889
Contributions in relation to the contractually required contribution	<u>(315 011)</u>	<u>(289 466)</u>	<u>(249 889)</u>	<u>(244 478)</u>	<u>(226 039)</u>	<u>(242 997)</u>	<u>(219 889)</u>
CONTRIBUTION DEFICIENCY (EXCESS)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Current fiscal year TRS gross	\$ 10 080 478	\$ 10 097 402	\$ 9 293 877	\$ 9 304 247	\$ 9 043 866	\$ 9 309 475	\$ 8 948 858
Contributions as a percentage of covered employee payroll	3.12%	2.87%	2.69%	2.63%	2.50%	2.61%	2.46%

Note: Only four years' worth of information are currently available.

WESTWOOD INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF OPEB LIABILITY
 AND DISTRICT'S OPEB CONTRIBUTIONS
 TEACHER RETIREMENT SYSTEM
 LAST TEN FISCAL YEARS*

EXHIBIT G-4

<u>District's Proportionate Share of Liability</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
District's proportion of the OPEBL	0.0121%	0.0110%	0.0121%	0.0108%
District's proportionate share of the OPEBL	\$ 4 603 085	\$ 5 208 461	\$ 6 034 352	\$ 4 696 237
State share of the OPEBL associated with the District	6 185 442	6 920 880	7 875 689	7 035 198
TOTAL	<u>\$ 10 788 527</u>	<u>\$ 12 129 341</u>	<u>\$ 13 910 041</u>	<u>\$ 11 731 435</u>
District's covered-employee payroll* <i>Prior FY TRS Gross - September through August</i>	\$ 10 097 402	\$ 9 293 877	\$ 9 304 247	\$ 9 043 866
Proportionate share/covered payroll	45.59%	56.04%	64.86%	51.93%
Plan fiduciary net position/total OPEB liability	4.99%	2.66%	1.57%	91.00%

<u>District Contributions</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution	\$ 92 389	\$ 92 036	\$ 78 635	\$ 77 488
Contributions to required contribution	<u>(92 389)</u>	<u>(92 036)</u>	<u>(78 635)</u>	<u>(77 488)</u>
CONTRIBUTION DEFICIENCY (EXCESS)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 10 080 478	\$ 10 097 402	\$ 9 293 877	\$ 9 304 247
Contributions to covered payroll	0.92%	0.91%	0.85%	0.83%

Information provided by the Teacher Retirement System of Texas.

* This schedule is illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

WESTWOOD INDEPENDENT SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended August 31, 2021

A. Budget

The official budget was prepared for adoption for all Government Fund Types. The budget was prepared in accordance with accounting practices generally accepted in the United States of America. The following procedures are followed in establishing the budgetary data reflected in the basic financial statements:

1. Prior to August 20 of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning September 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 September 1, the budget is legally enacted through passage of a resolution by the Board.

Once a budget is approved, it can be amended at function and fund level only by approval of a majority of the members of the Board. Amendments are presented to the Board at its regular meetings.

Each amendment must have Board approval. Such amendments are made before the fact, are reflected in the official minutes of the Board and are not made after fiscal year end as required by law.

Each amendment is controlled by the budget coordinator at the revenue and expenditure function/object level. Budgeted amounts are as amended by the Board. All budget appropriations lapse at year end.

Encumbrances for goods or purchased services are documented by purchase orders or contracts. Under Texas law, appropriations lapse at August 31, and encumbrances outstanding at the time are to be either cancelled or appropriately provided for in the subsequent year's budget. There were no end-of-year outstanding encumbrances that were provided for in the subsequent year's budget.

B. Defined Benefit Pension Plan and OPEB Plan

See Notes 6 and 7 for changes of assumptions and benefit terms.

OTHER SUPPLEMENTARY INFORMATION

WESTWOOD INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended August 31, 2021

DATA CONTROL CODES		211 ESEA TITLE 1 IMPROVING BASIC SKILLS	224 IDEA-B FORMULA	240 NATIONAL SCHOOL BREAKFAST/ LUNCH PROGRAM	244 CAREER AND TECH BASIC GRANT	255 TITLE II PART A TRAINING AND RECRUITING
ASSETS						
1110	Cash and cash equivalents	\$ -	\$ -	\$ 60 929	\$ -	\$ 171
1240	Due from other governments	56 319	85 222	52 197	-	3 493
1290	Other receivables	-	-	299	-	-
1000	TOTAL ASSETS	<u>\$ 56 319</u>	<u>\$ 85 222</u>	<u>\$ 113 425</u>	<u>\$ -</u>	<u>\$ 3 664</u>
LIABILITIES						
2110	Accounts payable	\$ -	\$ -	\$ 58 063	\$ -	\$ 171
2160	Accrued wages payable	27 353	4 720	21 336	-	-
2170	Due to other funds	28 966	80 502	-	-	3 493
2000	TOTAL LIABILITIES	<u>56 319</u>	<u>85 222</u>	<u>79 399</u>	<u>-</u>	<u>3 664</u>
FUND BALANCES						
Restricted Fund Balances:						
3450	Federal/State funds grant restrictions	-	-	34 026	-	-
3000	TOTAL FUND BALANCES	<u>-</u>	<u>-</u>	<u>34 026</u>	<u>-</u>	<u>-</u>
4000	TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 56 319</u>	<u>\$ 85 222</u>	<u>\$ 113 425</u>	<u>\$ -</u>	<u>\$ 3 664</u>

266	270	276	277	281	282	289	397
ESSER GRANT	TITLE VI, PART B RURAL AND LOW INCOME	INSTRUCTIONAL CONTINUITY GRANT	LOCAL MATCH REIMBURSEMENT PROGRAM	ESSER II GRANT	ESSER III GRANT	TITLE IV PART A	TEXAS ADVANCED PLACEMENT
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 293
-	-	-	-	624 593	97 591	3 040	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 624 593</u>	<u>\$ 97 591</u>	<u>\$ 3 040</u>	<u>\$ 293</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	6 992	35 883	-	-
-	-	-	-	617 601	61 708	3 040	-
-	-	-	-	624 593	97 591	3 040	-
-	-	-	-	-	-	-	293
-	-	-	-	-	-	-	293
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 624 593</u>	<u>\$ 97 591</u>	<u>\$ 3 040</u>	<u>\$ 293</u>

WESTWOOD INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended August 31, 2021

EXHIBIT H-1
 Page 2 of 2

DATA CONTROL CODES		410	429	461	480	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<u> </u>		<u>TEXTBOOK ALLOTMENT</u>	<u>GROW YOUR OWN GRANT</u>	<u>INDIGENT MEAL FUND</u>	<u>VIRTUAL LEARNING</u>	<u> </u>
	ASSETS					
1110	Cash and cash equivalents	\$ 9 714	\$ -	\$ 89 458	\$ -	\$ 160 565
1240	Due from other governments	-	-	-	-	922 455
1290	Other receivables	-	-	-	-	299
1000	TOTAL ASSETS	<u>\$ 9 714</u>	<u>\$ -</u>	<u>\$ 89 458</u>	<u>\$ -</u>	<u>\$ 1 083 319</u>
	LIABILITIES					
2110	Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 58 234
2160	Accrued wages payable	-	-	-	-	96 284
2170	Due to other funds	-	-	-	-	795 310
2000	TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>949 828</u>
	FUND BALANCES					
	Restricted Fund Balances:					
3450	Federal/State funds grant restrictions	<u>9 714</u>	<u>-</u>	<u>89 458</u>	<u>-</u>	<u>133 491</u>
3000	TOTAL FUND BALANCES	<u>9 714</u>	<u>-</u>	<u>89 458</u>	<u>-</u>	<u>133 491</u>
4000	TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 9 714</u>	<u>\$ -</u>	<u>\$ 89 458</u>	<u>\$ -</u>	<u>\$ 1 083 319</u>

WESTWOOD INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended August 31, 2021

DATA CONTROL CODES		211 ESEA TITLE 1 IMPROVING BASIC SKILLS	224 IDEA-B FORMULA	240 NATIONAL SCHOOL BREAKFAST/ LUNCH PROGRAM	244 CAREER AND TECH BASIC GRANT	255 TITLE II PART A TRAINING AND RECRUITING
	Revenues:					
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ 29 406	\$ -	\$ -
5800	State program revenues	-	-	14 954	-	46
5900	Federal program revenues	360 492	241 315	844 014	11 304	104 527
5020	TOTAL REVENUES	<u>360 492</u>	<u>241 315</u>	<u>888 374</u>	<u>11 304</u>	<u>104 573</u>
	Expenditures:					
0011	Instruction	237 956	241 315	-	11 304	20 941
0013	Curriculum and staff development	122 236	-	-	-	26 937
0023	School leadership	300	-	-	-	56 695
0031	Guidance, counseling and evaluation services	-	-	-	-	-
0033	Health services	-	-	-	-	-
0034	Student transportation	-	-	-	-	-
0035	Food services	-	-	954 348	-	-
0052	Security and monitoring services	-	-	-	-	-
0053	Data processing services	-	-	-	-	-
2000	TOTAL EXPENDITURES	<u>360 492</u>	<u>241 315</u>	<u>954 348</u>	<u>11 304</u>	<u>104 573</u>
	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(65 974)</u>	<u>-</u>	<u>-</u>
	Other Financing Sources (Uses):					
7900	Other financing sources	-	-	100 000	-	-
	TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>100 000</u>	<u>-</u>	<u>-</u>
1200	NET CHANGE IN FUND BALANCE	-	-	34 026	-	-
0100	Fund balance - Beginning	-	-	-	-	-
3000	ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34 026</u>	<u>\$ -</u>	<u>\$ -</u>

266	270	276	277	281	282	289	397
ESSER GRANT	TITLE IV, PART B RURAL AND LOW INCOME	INSTRUCTIONAL CONTINUITY GRANT	LOCAL MATCH REIMBURSEMENT PROGRAM	ESSER II GRANT	ESSER III GRANT	TITLE IV PART A	TEXAS ADVANCED PLACEMENT
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
<u>214 087</u>	<u>29 930</u>	<u>7 591</u>	<u>87 035</u>	<u>624 593</u>	<u>177 609</u>	<u>11 225</u>	<u>-</u>
<u>214 087</u>	<u>29 930</u>	<u>7 591</u>	<u>87 035</u>	<u>624 593</u>	<u>177 609</u>	<u>11 225</u>	<u>-</u>
214 087	29 930	7 591	87 035	624 593	146 544	7 967	-
-	-	-	-	-	11 181	-	-
-	-	-	-	-	3 367	-	-
-	-	-	-	-	-	218	-
-	-	-	-	-	6 682	-	-
-	-	-	-	-	9 835	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	3 040	-
-	-	-	-	-	-	-	-
<u>214 087</u>	<u>29 930</u>	<u>7 591</u>	<u>87 035</u>	<u>624 593</u>	<u>177 609</u>	<u>11 225</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	293
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 293

WESTWOOD INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS - CONTINUED
 For the Year Ended August 31, 2021

EXHIBIT H-2
 Page 2 of 2

DATA CONTROL CODES	410 TEXTBOOK ALLOTMENT	429 GROW YOUR OWN GRANT	461 INDIGENT MEAL FUND	480 VIRTUAL LEARNING	TOTAL NONMAJOR GOVERNMENTAL FUNDS	
Revenues:						
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ 124 127	\$ 1 000	\$ 154 533
5800	State program revenues	132 963	9 411	-	-	157 374
5900	Federal program revenues	-	-	-	-	2 713 722
5020	TOTAL REVENUES	<u>132 963</u>	<u>9 411</u>	<u>124 127</u>	<u>1 000</u>	<u>3 025 629</u>
Expenditures:						
0011	Instruction	143 830	-	-	-	1 773 093
0013	Curriculum and staff development	-	9 411	-	-	169 765
0023	School leadership	-	-	99 988	-	160 350
0031	Guidance, counseling, and evaluation services	-	-	-	-	218
0033	Health services	-	-	-	-	6 682
0034	Student transportation	-	-	-	-	9 835
0035	Food services	-	-	-	-	954 348
0052	Security and monitoring services	-	-	-	-	3 040
0053	Data processing services	-	-	-	2 000	2 000
2000	TOTAL EXPENDITURES	<u>143 830</u>	<u>9 411</u>	<u>99 988</u>	<u>2 000</u>	<u>3 079 331</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		<u>(10 867)</u>	<u>-</u>	<u>24 139</u>	<u>(1 000)</u>	<u>(53 702)</u>
Other Financing Sources (Uses):						
7900	Other financing sources	-	-	-	-	100 000
	TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100 000</u>
1200	NET CHANGE IN FUND BALANCE	(10 867)	-	24 139	(1 000)	46 298
0100	Fund balance - Beginning	<u>20 581</u>	<u>-</u>	<u>65 319</u>	<u>1 000</u>	<u>87 193</u>
3000	ENDING FUND BALANCE	<u>9 714</u>	<u>\$ -</u>	<u>\$ 89 458</u>	<u>\$ -</u>	<u>\$ 133 491</u>

WESTWOOD INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE
 For the Year Ended August 31, 2021

LAST 10 YEARS	(1) TAX RATES			(2)	(3) ASSESSED/APPRaisal VALUE FOR SCHOOL TAX PURPOSES	
	MAINTENANCE	DEBT SERVICE				
2012 and prior years	Various	Various			Various	
2013	1.170	-	\$		434 468 795	
2014	1.170	-	\$		436 325 887	
2015	1.170	-	\$		436 701 785	
2016	1.170	-	\$		499 528 540	
2017	1.170	-	\$		487 618 702	
2018	1.170	-	\$		483 671 569	
2019	1.170	-	\$		486 983 726	
2020	1.0683	-	\$		494 363 194	
2021 (School year under audit)	1.0527	-	\$		516 342 537	
TOTALS						

EXHIBIT J-1

(10) BEGINNING BALANCE 09/01/2020	(20) CURRENT PERIOD'S TOTAL LEVY	(31) MAINTENANCE TOTAL COLLECTED	(32) DEBT SERVICE COLLECTIONS	(40) ENTIRE PERIOD'S ADJUSTMENTS	(50) ENDING BALANCE 08/31/2021
\$ 149 690	\$ -	\$ 17 089	\$ -	\$ (5 946)	\$ 126 655
30 492	-	2 485	-	(151)	27 856
27 630	-	3 001	-	(178)	24 451
29 089	-	3 509	-	(207)	25 373
27 725	-	4 019	-	(204)	23 502
59 527	-	25 913	-	(400)	33 214
48 299	-	10 686	-	(208)	37 405
57 145	-	14 942	-	(2 162)	40 041
94 869	-	44 497	-	(5 195)	45 177
<u>-</u>	<u>5 435 538</u>	<u>5 321 869</u>	<u>-</u>	<u>(3 168)</u>	<u>110 501</u>
<u>\$ 524 466</u>	<u>\$ 5 435 538</u>	<u>\$ 5 448 010</u>	<u>\$ -</u>	<u>\$ (17 819)</u>	<u>\$ 494 175</u>

WESTWOOD INDEPENDENT SCHOOL DISTRICT
 BUDGETARY COMPARISON SCHEDULE
 NATIONAL SCHOOL BREAKFAST AND LUNCH PROGRAM
 For the Year Ended August 31, 2021

EXHIBIT J-2

DATA CONTROL CODES		1		2		3		VARIANCE WITH FINAL BUDGET POSITIVE OR (NEGATIVE)
		BUDGETED AMOUNTS				ACTUAL AMOUNTS		
		ORIGINAL	FINAL	ORIGINAL	FINAL	AMOUNTS	AMOUNTS	
	Revenues:							
5700	Local and intermediate sources	\$ 36 780	\$ 38 780	\$ 29 406	\$ 29 406	\$ 29 406	\$ 29 406	\$ (9 374)
5800	State program revenues	5 900	5 900	14 954	14 954	14 954	14 954	9 054
5900	Federal program revenue	1 051 096	1 051 096	844 014	844 014	844 014	844 014	(207 082)
5020	TOTAL REVENUES	<u>1 093 776</u>	<u>1 095 776</u>	<u>888 374</u>	<u>888 374</u>	<u>888 374</u>	<u>888 374</u>	<u>(207 402)</u>
	Expenditures:							
0035	Food service	1 087 422	1 089 422	954 348	954 348	954 348	954 348	135 074
6030	TOTAL EXPENDITURES	<u>1 087 422</u>	<u>1 089 422</u>	<u>954 348</u>	<u>954 348</u>	<u>954 348</u>	<u>954 348</u>	<u>135 074</u>
1100	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	6 354	6 354	(65 974)	(65 974)	(65 974)	(65 974)	(72 328)
	Other Financing Sources (Uses):							
	Other financing sources	-	50 000	100 000	100 000	100 000	100 000	50 000
	TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>50 000</u>	<u>100 000</u>	<u>100 000</u>	<u>100 000</u>	<u>100 000</u>	<u>50 000</u>
1200	NET CHANGE IN FUND BALANCES	<u>6 354</u>	<u>56 354</u>	<u>34 026</u>	<u>34 026</u>	<u>34 026</u>	<u>34 026</u>	<u>(22 328)</u>
0100	Fund balance - Beginning	-	-	-	-	-	-	-
3000	FUND BALANCE - ENDING	<u>\$ 6 354</u>	<u>\$ 56 354</u>	<u>\$ 34 026</u>	<u>\$ 34 026</u>	<u>\$ 34 026</u>	<u>\$ 34 026</u>	<u>\$ (22 328)</u>

WESTWOOD INDEPENDENT SCHOOL DISTRICT
STATE SUPPLEMENTAL ALLOTMENT COMPLIANCE
USE OF FUNDS REPORT
For the Year Ended August 31, 2021

EXHIBIT J-4

<u>DATA CONTROL CODES</u>		<u>RESPONSES</u>
	<u>Section A: Compensatory Education Programs</u>	
	Districts are required to use at least 55% of state compensatory education state allotment funds on direct program costs. Statutory Authority: Texas Education Code §48.104.	
AP1	Did your district expend any state compensatory education program state allotment funds during the district's fiscal year?	Yes
AP2	Does the district have written policies and procedures for its state compensatory education program?	Yes
AP3	Total state allotment funds received for state compensatory education programs during the district's fiscal year.	\$ <u>1 477 519</u>
AP5	Actual direct program expenditures for state compensatory education programs during the district's fiscal year. (PICs 24,26,28,29,30,34)	\$ <u>474 428</u>
	<u>Section B: Bilingual Education Programs</u>	
	Districts are required to use at least 55% of bilingual education state allotment funds on direct program costs. Statutory Authority: Texas Education Code §48.105.	
AP8	Did your district expend any bilingual education program state allotment funds during the district's fiscal year?	Yes
AP9	Does the district have written policies and procedures for its bilingual education program?	Yes
AP10	Total state allotment funds received for bilingual education programs during the district's fiscal year.	\$ <u>49 280</u>
AP12	Actual direct program expenditures for bilingual education programs during the district's fiscal year. (PICs 25 and 35)	\$ <u>26 513</u>

INDEPENDENT AUDITORS' 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*

Board of Trustees
Westwood Independent School District
Palestine, Texas

Members of the Board of Trustees:

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 *Governing 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 Westwood Independent School District (the District) as of and for the fiscal year ended August 31, 2021 and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 10, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.

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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses or significant deficiencies. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 result of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lufkin, Texas
January 10, 2022


CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH UNIFORM GUIDANCE

Board of Trustees
Westwood Independent School District
Palestine, Texas

Members of the Board of Trustees:

Report on Compliance for Each Major Federal Program

We have audited Westwood Independent School District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the fiscal year ended August 31, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Westwood Independent School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Westwood Independent School District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2021.

Report on Internal Control Over Compliance

Management of Westwood Independent School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Westwood Independent School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Westwood Independent School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Lufkin, Texas
January 10, 2022


CERTIFIED PUBLIC ACCOUNTANTS

WESTWOOD INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Year Ended August 31, 2021

A. Summary of the Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? Yes No

Significant deficiencies identified that are not considered to be material weaknesses? Yes None reported

Noncompliance material to financial statements noted? Yes No

2. Federal Awards

Internal control over major programs:

Material control over major programs:

Material weakness(es) identified? Yes No

Significant deficiency(s) identified that are not considered to be material weaknesses? Yes None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance? Yes No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.553/10.555	Child Nutrition Cluster

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes No

B. Financial Statement Findings

NONE

WESTWOOD INDEPENDENT SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended August 31, 2021

None

WESTWOOD INDEPENDENT SCHOOL DISTRICT
CORRECTIVE ACTION PLAN
For the Year Ended August 31, 2021

There were no audit findings; therefore, no corrective action plan was required

WESTWOOD INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended August 31, 2021

Exhibit K-1

(1) FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	(2) FEDERAL CFDA NUMBER	(3) PASS THROUGH GRANTOR	(4) FEDERAL EXPENDITURES
U.S. Department of Education:			
Passed Through Texas Education Agency:			
ESEA Title I, Part A - Improving Basic Programs	84.010A	20610101001908	\$ 360 492
*IDEA - Part B, Formula	84.027	206600010001902	<u>241 315</u>
TOTAL SPECIAL EDUCATION CLUSTER (IDEA)			<u>601 807</u>
Career and Technical - Basic Grant	84.048	20420006001908	11 304
ESEA, Title VI, Part B - Rural and Low Income Program	84.358B	20696001001908	29 930
ESEA, Title II, Part A, Teacher Principal Training	84.367A	20694501001908	104 527
Title I, School Improvement Program (SIP)	84.377A	17610740001908	7 591
Title IV, Part A - Student Support and Enrichment	84.424A	20680101001908	11 225
Elementary and Secondary School Emergency Relief	84.425	2052100100908	214 087
ESSER II	84.425D	20521001001908	624 593
ESSER III	84.425D	21528001001908	177 609
TOTAL PASSED THROUGH TEXAS EDUCATION AGENCY			<u>1 180 886</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>1 782 673</u>
U.S. Department of Agriculture:			
Passed Through Texas Department of Agriculture:			
**School Breakfast Program	10.553	71402001	196 682
**National School Lunch Program - Cash Assistance	10.555	71302001	<u>580 552</u>
TOTAL CHILD NUTRITION CLUSTER			<u>777 234</u>
Commodity Supplemental Food Program	10.565	71302001	<u>66 780</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>844 014</u>
U.S. Department of Homeland Security:			
Passed Through Office of the Governor, Division of Emergency Management:			
Federal Emergency Management	97.036		<u>18 366</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>18 366</u>
U.S. Department of Treasury:			
Passed Through City of Palestine:			
COVID Relief Funds of the CARES Act	21.019	N/A	21 544
Passed Through Anderson County:			
COVID Relief Funds of the CARES Act	21.019	N/A	<u>87 035</u>
TOTAL U.S. DEPARTMENT OF TREASURY			<u>108 579</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 2 753 632</u>

*Clustered program.

**Clustered program.

WESTWOOD INDEPENDENT SCHOOL DISTRICT
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended August 31, 2021

1. General

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Westwood Independent School District and is presented on the modified accrual basis of accounting. The information in this schedule is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Uniform Guidance, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in the preparation of, the general purpose financial statements. Special revenue funds are used to account for resources restricted to, or designed for, specific purposes by a grantor. Generally, unused balances are returned to the grantor at the close of the specific project period.

2. Basis of Accounting

The accounting and financial reporting treatment applied to Special Revenue funds is the current financial resource measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in fund balance. The modified accrual basis of accounting recognizes revenues in the accounting period in which they become measurable and available, and expenditures in the accounting period in which the liability is incurred, except for unmatured interest on long-term debt, which is recognized when matured, and certain compensated absences, pension liability, other post-employment benefits, and claims, which are recognized when the obligations are expected to be liquidated with expendable available resources. Grant funds are considered to be earned as soon as all eligibility requirements imposed by the provider are met and expenditures have been incurred, and, accordingly, when such funds are received in advance, they are recorded as deferred revenue until earned.

3. Availability of Funds

The period of availability for federal grant funds for the purpose of liquidation of outstanding obligations made on or before the ending date of the project period extended 30 days beyond the project period ending date.

4. Indirect Cost

The District does not use an indirect cost rate in federal programs.

5. Presented below is a reconciliation of federal revenues:

Total expenditures of federal awards per Exhibit K-1	\$ 2 753 632
General Fund - Federal Revenue:	
SHARS	143 924
TOTAL FEDERAL REVENUES PER EXHIBIT C-2	\$ <u>2 897 556</u>

WESTWOOD INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REQUIRED RESPONSES TO SELECTED
 SCHOOL FIRST INDICATORS
 As of August 31, 2021

Exhibit L-1

DATA
CONTROL
CODES

RESPONSES

SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement at fiscal year end?	No
SF3	Did the school district make timely payments to the Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district was issued a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments.) Payments to the TRS and TWC are considered timely if a warrant hold that was issued in connection to the untimely payment was cleared within 30 days from the date the warrant hold was issued. Payments to the IRS are considered timely if a penalty or delinquent payment notice was cleared within 30 days from the date the notice was issued.	Yes
SF4	Was the school district issued a warrant hold? Even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days, the school district is considered to have been issued a warrant hold.	No
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	No
SF7	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code, and other statutes, laws and rules that were in effect at the school district's fiscal year end?	Yes
SF8	Did the school board members discuss the school district's property values at a board meeting within 120 days before the school district adopted its budget?	Yes
SF9	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year-end.	\$ _____ -

9.D. Presentation on assessment of 2020 census data for redistricting of Board of Trustees election districts

Presenter: Hans P. Graff

9.E. Return to In-person instruction and continuity of service plan update

Presenter: Tiffany Carwell

Westwood ISD Agenda Item Information

Meeting Date: January 10, 2022

Subject: Westwood ISD Return to In-Person Instruction and Continuity of Services (RIPICS) Plan Review

Administrator Responsible: Tiffany Carwell

Summary: Information will be shared about possible revisions to the Westwood ISD RIPICS plan based on stakeholder feedback and new guidance from the CDC and TEA.

Administration's Recommendation: No recommendations. Information item only.

Attachments: [Westwood ISD Return to In Person Instruction and Continuity of Services Plan 2021-2022](#)

Board Approval Required

YES

NO



WESTWOOD ISD

**Return to In-Person Instruction and Continuity of Services Plan
(RIPICS Plan)**

2021 - 2022

Table of Contents

[A LETTER FROM OUR LEADERSHIP TEAM](#)

[2021-2022 WISD Academic Calendar](#)

[STAFF & STUDENT HEALTH](#)

[Masks](#)

[Screening the Health of Students at Home Before Going to School](#)

[Screening the Health of Staff at Home Before Going to School](#)

[OPERATIONAL SAFETY](#)

[Daily Safety Precautions](#)

[Cleaning & Disinfecting](#)

[PROGRAMS](#)

[Special Populations Support](#)

[Extracurricular Activities](#)

[Communications Department](#)

If you have difficulty accessing the information in this document because of disability, please contact Westwood Administration Office at (903)729-1776.

A LETTER FROM OUR LEADERSHIP TEAM

As we prepare for the 2021-2022 school year, Westwood ISD is excited to start yet another school year with our amazing students and staff. Our goal is to start the school year off with student and staff motivation and confidence!

WISD's RIPICS Plan (Return to In-Person Instruction & Continuity of Services Plan) provides details about procedures and safety requirements that have been created for the well-being of students, staff and visitors. This is always our top priority. We also remain committed to our mission of preparing future ready students in a positive and engaging educational environment.

WISD continues to follow guidance from the Texas Education Agency (TEA) for the start of the 2021-2022 school year. The WISD RIPICS Plan has been developed based on the CDC guidelines and the Texas Education Agency's information as of July 6, 2021, and is subject to change as public health guidelines and further information from the Texas Education Agency is released. Every six months, stakeholder input will be gathered and the plan will be updated as needed.

Westwood ISD has and will continue to engage in meaningful consultation with stakeholders and give the public an opportunity to provide input in the development of its plan for the uses of ARP ESSER III funds to be utilized for safely opening an operating for in-person learning according to CDC guidance. The funds will address the academic impact of lost instructional time through the implementation of evidence-based interventions, such as summer learning and after-school programs. WISD ensures that the interventions to be implemented will respond to the academic, social, emotional, and mental health needs of all students, and particularly those students disproportionately impacted by the COVID-19 pandemic, including students from low-income families, students of color, English learners, children with disabilities, students experiencing homelessness, children in foster care, and migratory students.

We look forward to seeing each of you as we return to school in August 2021.

2021-2022 WISD Academic Calendar

Westwood Independent School District

August 2021						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

September 2021						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

October 2021						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

November 2021						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

December 2021						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

January 2022						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

2021-2022 School Calendar

4524 W. Oak Palestine, TX 75802
Central Office (803) 729-1776 Fax (803) 729-3696

AUG 3 - 5	New Teacher Academy
AUG 9 - 17	All Staff Professional Learning
AUG 18	Primary / Elementary Meet the Teacher
AUG 18	First Day of School
SEPT 6	Labor Day
OCT 11	Columbus Day
NOV 22 - 26	Thanksgiving Break
DEC 7 - 10	High School EOC STAAR Retest
DEC 17	Early Release for Students and Staff
DEC 20 - DEC 31	Christmas Break
JAN 17	Martin Luther King Jr. Day
MAR 14 - 18	Spring Break
APR 15	Good Friday
APR 5 - 8	State STAAR Testing
MAY 3 - 6 & 10 - 13	State STAAR Testing
MAY 19	Early Release for Students
	Teacher Workday - PM 1/2 Day
MAY 20	High School Graduation
	Teacher Workday
MAY 30	Memorial Day
JUN 21 - 24	State STAAR Retest

STAAR TESTING DATES ARE SUBJECT TO CHANGE

February 2022						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

March 2022						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

April 2022						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

May 2022						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

June 2022						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

July 2022						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Calendar Legend

- New Employee Professional Learning
- All Staff Professional Learning (Student Holiday)
- Early Release
- First Day of School
- Graduation
- Student and Staff Holiday
- Staff Professional Learning Exchange Day
- Six Weeks Grading Period Begins
- Six Weeks Grading Period Ends
- Staff Team / Vertical Planning (Student Holiday)
- State Testing
- Teacher Workday (Student Holiday)

Instructional Hours

Regular Day	Primary/Elementary	Junior High School
7:45 AM - 3:20 PM	8:00 AM - 3:20 PM	

Early Release	Primary/Elementary	Junior High School
7:45 AM - 12:15 PM	8:00 AM - 12:30 PM	

Academic Grading Periods

1st Six Weeks:	8/18 - 9/24	26 Days
2nd Six Weeks:	9/28 - 11/5	28 Days
3rd Six Weeks:	11/9 - 12/17	25 Days
4th Six Weeks:	1/4 - 2/18	33 Days
5th Six Weeks:	2/22 - 4/14	33 Days
6th Six Weeks:	4/19 - 5/19	23 Days

Notes:

Full Day = 455 / Half Day = 270
Total Instructional Minutes: 76,070
Student Days: 166 Full Days / 2 Half Days
Staff Days: 183 with 1 Half Days
BAD WEATHER DAYS ARE BUILT INTO THE CALENDAR MINUTES

STAFF & STUDENT HEALTH

Masks

Westwood ISD is following the Texas Governor's Executive Order and will no longer require students or staff to wear masks, however, any student or staff member may choose to wear a mask on school grounds.

Screening the Health of Students at Home Before Going to School

Westwood ISD will follow these guidelines:

- It is important to remember that schools are required to exclude students with certain illnesses from school for periods of time according to state rules. Please do not send your child to school if they have a fever (measured temperature of 100.4°F) or higher, diarrhea, or symptoms of a contagious illness.
- Parents must ensure they do not send a child to school if the child has COVID-19 symptoms or is lab-confirmed with COVID-19.
- Students will be closely monitored if they were in close contact with an individual who is lab-confirmed with COVID-19.
- Students or parents are required to report to their school nurse, BEFORE arriving at school, if:
 - they had close contact with an individual who has tested COVID-19 positive, or
 - if they themselves have any symptoms of COVID-19.

Please watch for COVID-19 symptoms. People with COVID-19 have had a wide range of symptoms reported – ranging from mild symptoms to severe illness. Symptoms may appear 2-14 days after exposure to the virus. People with these symptoms may have COVID-19:

- Fever (measured temperature of 100.4°F or higher)
- Cough
- Shortness of breath or difficulty breathing
- New loss of taste or smell
- Sore throat
- Congestion or runny nose
- Feeling feverish (chills, shaking, complains of having a fever)
- Muscle or body aches
- Headache
- Nausea or vomiting
- Diarrhea

If your child has any of the symptoms listed above, please keep your child at home and contact your school nurse for exclusion and readmission criteria.

Screening the Health of Staff at Home Before Going to School

Westwood ISD will follow these guidelines as provided by the Texas Education Agency:

- Teachers and staff are required to self-screen daily for COVID-19 symptoms before coming onto campus.
- Teachers and staff will be closely monitored if they were in close contact with an individual on campus who is lab-confirmed with COVID-19.
- Staff are required to report to their school nurse, BEFORE arriving at school, if:
 - they had close contact with an individual in their household who has tested COVID-19 positive, or
 - if they themselves have any symptoms of COVID-19.

Please watch for COVID-19 symptoms. People with COVID-19 have had a wide range of symptoms reported – ranging from mild symptoms to severe illness. Symptoms may appear 2-14 days after exposure to the virus. People with these symptoms may have COVID-19:

- Fever (measured temperature of 100.4°F or higher)
- Cough
- Shortness of breath or difficulty breathing
- New loss of taste or smell
- Sore throat
- Congestion or runny nose
- Feeling feverish (chills, shaking, complains of having a fever)
- Muscle or body aches
- Headache
- Nausea or vomiting
- Diarrhea

If a teacher or staff member has any of the symptoms listed above they must remain off campus, and notify their supervisor, campus nurse and the human resources department for exclusion and readmission criteria.

Individual Confirmed or Suspected with COVID-19

In the case of an individual who was diagnosed with COVID-19, such individual may return to school when all three of the following criteria are met:

1. At least three days (72 hours) have passed since recovery (resolution of fever without the use of fever-reducing medications).
2. The individual has improvement in symptoms (for example: cough, shortness of breath).
3. At least 10 days have passed since symptoms first appeared.

In the case of an individual who has symptoms that could be COVID-19 related and who has not been evaluated by a medical professional or tested for COVID-19, the individual is assumed to have COVID-19, and the individual may not return to campus until the individual has met the listed three criteria above.

OPERATIONAL SAFETY

Daily Safety Precautions

While it is not possible to eliminate all risk to stop the spread of COVID-19, the current science suggests there are many steps schools can take to reduce the risks for students, teachers, staff, and their families significantly, including but not limited to:

- Students and teachers will be encouraged to sanitize and or wash hands (20 seconds) frequently especially after they have touched something another person has touched.
- Each classroom will be provided with a poster for instructional purposes to teach and/or review proper handwashing procedures. Additional preventative information will include covering your cough or sneeze and avoiding touching your face.
- Students and staff will still have the option of wearing masks while on school grounds.

Cleaning & Disinfecting

Westwood ISD's Maintenance and Custodial Department has established procedures in accordance with industry "best practices" necessary to provide the high level of cleanliness expected for Westwood ISD facilities. As recommended in the TEA publication, SY 20-21 Public Health Planning Guide, the District's cleaning program conforms to the Guidance for Cleaning and Disinfecting - Public Spaces, Workplaces, Businesses, Schools and Homes as provided by the Centers for Disease Control and Prevention (CDC).

The district's custodial program also includes a comprehensive employee training plan that incorporates the proper use of EPA-approved disinfecting products and the implementation of procedures required to meet both the District's routine cleaning specifications as well as CDC's recommended guidance on cleaning and disinfecting.

Routine Cleaning & Disinfecting

Cleaning and disinfecting will occur nightly and one additional time during the school day in every classroom, common areas and on high-touch surfaces, including but not limited to:

- All occupied spaces shall be further disinfected utilizing an electrostatic disinfectant spray application to address all surfaces both horizontal and vertical and all material types that are not easily disinfected by wiping down with a towel.
- All cleaning products utilized in the district have been reviewed and approved as safe for our students, employees, and environment.
- Examples of horizontal touchable surfaces and other vertical materials include, but are not limited to, tables, doorknobs, light switches, countertops, handles, desks, chairs, phones, keyboards, touch screens, interactive white boards, chalk trays, faucets, toilets, and sinks.

PROGRAMS

Special Populations Support

Special Education

- ARD committees will determine the unique needs of students who receive special education services and will make service recommendations for students. Progress will be carefully monitored and ARD committees will convene as needed to make appropriate recommendations to meet individual student needs. This will ensure continued growth in the general education curriculum and on the IEP goals and objectives.

English Learner

- LPAC committees will determine the unique needs of students who receive English Learner services and will make service recommendations for students

504

- 504 committees will determine the unique needs of students who receive services and will make service recommendations for students.
- Progress is monitored via STAAR results, local assessments, universal screeners, and intervention progress monitoring

Dyslexia

- Students will receive support as outlined in the Texas Dyslexia Handbook
- Progress is monitored via STAAR results, local assessments, universal screeners, and intervention progress monitoring

Gifted and Talented

- Students will receive support as outlined in the WISD Gifted and Talented Manual

Supporting Our Students' Social-Emotional Well-Being

The impact of a global COVID-19 pandemic can have a social and emotional impact on our students. Westwood ISD staff are committed to supporting the social-emotional well-being of each student as it relates to relationship building, transitioning back to school, in-person instruction, and Home-Based instruction. Westwood ISD staff will participate in professional learning that prepares us all to support one another. Counselors, nurses, and student services staff may be contacted via the WISD webpage, www.westwoodisd.net, to receive guidance in areas that address:

- Academic and career advising
- Counseling and supportive guidance
- Solutions-focused problem-solving interventions
- Information, referral and connection to community resources
- Best practice-based academic or social, emotional, behavioral or mental and behavioral health skill-building lessons or targeted groups
- Consultation with educators
- Counseling services may also be provided under a student's individualized education program (IEP) through counseling as a related service.

Extracurricular Activities

Athletics

- Athletic practices and contests will be conducted following all safety protocols provided by guidance from UIL and Westwood ISD. This will include COVID-19 self-screening, sharing and sanitizing of equipment, locker room usage, laundry, etc.
- Cleaning and sanitation of all athletic facilities will occur routinely.
- Bus travel to competitions will follow transportation guidelines provided by the TEA, UIL and Westwood ISD.
- All students who participate in athletics will be required to meet UIL requirements, be enrolled and attend the athletic class and after school practices in person. All students must attend classes in-person/on campus to be eligible for extracurricular activities.

Fine Arts, Band, Cheer, Choir, Dance, Drill Team, Music, Theater

- All students who participate in Fine Arts, Band, Cheer, Choir, Dance, Drill Team, Music, and Theater must attend classes in-person (on-campus). Westwood ISD values all students who are enrolled in fine arts courses and will continue to monitor and follow guidance from UIL and TEA with regard to students' participation in fine arts and extracurricular activities.
- Practices, sectionals, and rehearsals, will be conducted following safety protocols provided by guidance from Westwood ISD, UIL, and TEA (COVID-19 self-screening, sharing and sanitizing of equipment, locker room usage, etc.).
- Bus travel to competitions or games will follow transportation guidelines provided by Westwood ISD, UIL and TEA.
- Fine Arts Independent Contractors, (private lesson teachers, choreographers, etc.) will be allowed to teach on campus facilities and will follow the same protocols as teachers. All district guidelines and pricing will continue to be adhered to.

Communications Department

Westwood ISD will continue to inform our families and community regularly regarding ongoing planning for the start of the 2021-2022 school year. The district and campuses will continue to communicate official information using the WISD district website, Parent Square, and social media.

9.F. COVID Update

Presenter: Wade Stanford

Westwood ISD Agenda Item Information

Meeting Date: January 10, 2022

Subject: COVID Update

Administrator Responsible: Wade Stanford

Summary: Updates on guidelines for return to school after positive COVID test will be presented along with an overview of the addition of voluntary student COVID testing.

Administration's Recommendation: Wade Stanford

Board Approval Required

YES

X NO

Westwood ISD Covid-19 Testing Plan

Goal of Testing: With guidance from Centers of Disease Control (CDC), Texas Education Agency (TEA), Local Health Authority, Dr. Brandy Watson and Stephanie Walker, NET Health Asst. Director PHEP and with SDI Labs, Westwood ISD will be implementing a phased-in approach for Covid-19 testing. Rapid antigen and PCR based testing will potentially give WISD the ability to quickly identify and isolate positive individuals before they can transmit the virus to others. In turn, this will help reduce the amount of student and staff absences. Participation in the WISD covid-19 testing program is voluntary according to each individual's preference.

Commented [SW1]:

Testing Program Coordinator (Point of Contact):

Kimberly Gilbreath, Rn WISD District Nurse Add contact number

Test Administrators/Campus nurse :

Kimberly Gilbreath, RN WISD Junior High Add contact number

Stevie Fields, LVN WISD High School Add contact number

Ginger Morris, LVN WISD Elementary Campus Add contact number

Tiffany Roberson, LVN WISD Primary Campus Add contact number

Phase I Protocol: Voluntary Symptomatic Staff Members

Phase I is voluntary testing for symptomatic staff members at WISD. Staff may voluntarily receive a SDI rapid antigen after consulting with a test administrator. Symptoms must be consistent with the current guidelines from CDC and DSHS.

1. Sick at home: If a staff member is sick at home and desires a test, they may call a test administrator to schedule a test. Testing will be performed during school hours at a designated outside location set by the test administrator.
2. Sick at school: If a staff member becomes ill while on duty at school, they will need to notify their campus principle and a test administrator immediately. They will be asked to isolate away from students and staff in the nurse's office or a location set by the test administrator. They may volunteer for testing at this time or if they choose not to test they will be sent home immediately and further instructions on returning will be determined by the nurse.
 - a. If the rapid antigen test is negative and the staff member has symptoms a follow up PCR test will be sent to SDI labs. The staff member will be asked to stay off campus until the PCR results are received.
 - b. If the rapid antigen test is POSITIVE, the staff member will be required to stay home for 10 days and may return to work after the 10 day isolation period is complete AND has been fever free for 24 hours AND symptoms have improved. Staff should also contact their healthcare provider upon receiving a positive test for any additional guidance

during the infectious period. Contact tracing of school close contacts to the positive person will follow TEA, DSHS. And Local Health Authority guidelines.

Phase II Protocol: Asymptomatic close contact Staff Members

Phase II is voluntary testing of asymptomatic staff members who are close contacts to a positive household member, a staff member, or a student who has tested positive for Covid-19. Close contact is defined as being within 6 feet of a COVID positive individual for greater than 15 minutes during a 24 hour period. If a staff member chooses not to test after close contact they will be required to stay home for 10 days to monitor for symptoms.

1. **Household close contacts:** All staff vaccinated or unvaccinated will test on day 1 after exposure then every other day for 10 days. If the staff member develops symptoms during this time and they receive a negative rapid antigen result a follow up PCR test may be required. Staff will be asked to stay home until those results have returned. (maybe put reference to what requirements should be expected if positive returns, instead of restating..like a footnote reference)
2. **Student or staff close contacts:** Only unvaccinated staff will be tested on day 1 after exposure then every other day for 10 days. A staff member that is vaccinated may also choose to be tested after exposure from a positive student or staff member. If the staff member develops symptoms during this time and they receive a negative rapid antigen result a follow up PCR test may be required. Staff will be asked to stay home until those results have returned. (Footnote again if positive)

Phase III Protocol: Voluntary Symptomatic Students

Phase III is a voluntary testing of symptomatic students at WISD. The symptoms must be consistent with the current guidelines from CDC and DSHS. NO student will be required to take a test SDI, but maybe required to bring back a test result from a healthcare professional. If a parent or guardian chooses for their child to receive a Covid-19 test they will need to be present for the testing.

1. Parent or guardians will contact a testing administration and request a Covid-19 test for their child. If the student is home, the location for testing will be determined by the testing administrator during school hours. If the student is a school, testing will be conducted once parents have arrived to the designated location.
2. After permission has been obtained the test administrator will provide the parent or guardian with the test swab to obtain the sample from the student. The testing administrator will only be responsible for conducting the test after the sample has been obtained by the parent or guardian and in older students the student themselves. Instructions will be provided by the test administrator on obtaining the sample.
3. If the student has symptoms and they receive a negative rapid antigen a follow up PCR test may be required, either from SDI or family healthcare provider. The student will be asked to stay home until those results have returned. (Footnote again if positive)

Parents will be provided with an official lab report from SDI labs with their child's results. Parents should contact their child's health care provider for evaluation and treatment. WISD covid-19 testing program is not a substitution for a student's health care provider. The WISD Covid-19 testing program is designed for the early detection of Covid-19 for reducing the spread amongst students and staff.

All test results will be submitted to [local health department/DSHS](#)

People with COVID-19 have had a wide range of symptoms reported – ranging from mild symptoms to severe illness. Symptoms may appear 2-14 days after exposure to the virus. Anyone can have mild to severe symptoms. People with these symptoms may have COVID-19:

- Fever or chills
- Cough
- Shortness of breath or difficulty breathing
- Fatigue
- Muscle or body aches
- Headache
- New loss of taste or smell
- Sore throat
- Congestion or runny nose
- Nausea or vomiting
- Diarrhea

10. **Board to consider approval of Consent Agenda;**

10.A. Minutes of Regular Board Meeting , December 13, 2021, and Special School Board Meeting, January 3, 2022

Presenter: Wade Stanford/Board

Regular Meeting
Monday, December 13, 2021 6:30 PM Central

Westwood Primary
1701 West Point Tap Road
Palestine, TX 75803

Leonard Armstrong: Absent
Carolyn Booker: Present
Angela Choate: Present
Jeff Cooper: Absent
Bryan Jones: Present
Mike Kelly: Present
Ronnie Stanhope: Present

Present: 5, Absent: 2.

Others in attendance: Tiffany Carwell, Katie Atkins, Wade Stanford, Kyle Johnson, Scott Nettles, Sonya Brown, Shinnitta Foreman, Charlotte May, Edwin Schuessler, see list for others

1. CALL TO ORDER AND ESTABLISH QUORUM

2. ROLL CALL

Roll Call taken by President Booker.

3. INVOCATION

Invocation given by Kyle Johnson

4. Pledge of Allegiance/Texas Pledge

5. Recognition of Students and Faculty

Principals presented awards for their Students and Teachers of the Month of November:

5.A. Public Comments

None

6. Presentation of School (First) Financial Integrity Rating System of Texas for 2020-2021

Went into public hearing at 7:05pm

6.A. Presentation and discussion of the 2020-2021 Financial Integrity Rating System of Texas (FIRST) rating

Mr. Johnson presented the Westwood ISD's FIRST Report for the 2020-2021 School Year based on the 2019-2020 Fiscal Year.

6.B. Your School District's rating

Westwood ISD received a 100 and Superior Rating on the 2020-2021 FIRST Report based on the 2019-2020 Fiscal Year data.

7. Public Comments in regards to (FIRST) Financial Integrity Rating System of Texas for 2020-2021 school year

Mr. Johnson was asked for his name and if public could set up times to come meet with him over finances. He gave his name and told the public member she could call Mrs. Bing and set up an appointment to meet over the FIRST Report.

8. Information Items

Re-convened regular meeting at 7:20pm

8.A. Curriculum Moment

Dr. Katie Atkins presented her curriculum update on High Quality Instruction especially High levels of support for students and staff. Currently, WISD supports students and staff in multiple methods including, Principal Residency Grant (currently in Cycle 4), which is a grant through TEA and partnered with through UT Tyler. Through this grant we have an assistant principal intern at the Primary, Elementary, and Junior High campuses. Through this grant they get administrator experience while getting a no-expense paid master's degree. They are also being mentored by their campus principal.

8.B. Teacher Incentive Allotment Update

Dr. Katie Atkins gave an update to the board about the Teacher's Incentive Allotment (TIA). This came from the HB3 decision and is there to recognize effective teachers on 3 different levels: Recognized, Exemplary, Master. These distinctions generate additional funding for districts to reward their top performing teachers. The district is in the process of coming up with their designation system through the collaboration of the district site-based committee and the TIA committee. The application is due in April and TEA will notify of system approval in June 2022. 2022-2023 school year would be a data capture year. November 2023, distinctions would be submitted to TEA and April 2024 the calculated allotment would be sent out. September 2024 would be the first settle up of year 1 designations and start paying for year 2.

8.C. Finance update

Mr. Johnson gave an update on the YTD budget by function compared to the previous 2 years. He also gave an update on the current ADA and enrollment numbers and how these could effect the revenue projections for 2021-2022.

8.D. TASB Update 118 - 1st read

Mr. Stanford gave a first read over the changes in board policy coming through TASB update 118. He focused on CQB, which covers changes to cybersecurity. DP covers changes to Counselor duties. EHAA covers changes to Human Sexuality curriculum. He also talked about changes to policy about accelerated instruction due to HB4545.

8.E. Team of Eight Training Update

Mr. Stanford gave an update on the TEAM OF 8 TRAINING the board has been going through with Mr. Stanford and Culture Creation. They then discussed key takeaways and set the next 2 meeting dates.

8.F. Review the plan of finance and schedule of events for the upcoming bond sale with the district's financial advisor.

Brian Grubbs, the WISD Financial Advisor, gave a summary of the finance plan for the WISD Bond Sale of \$38,325,000 at a projected I&S tax rate of \$37.1. Bonds will have a AAA Permanent School Fund Guarantee. The bonds will be sold on a competitive method and the amortization length is not to exceed 30 years, but there is a 10 year optional redemption feature on February 15, 2032. Mr. Grubbs went over the timeline of the bond. January 10, 2022 is the bond sale (lock in interest rate). On February 9, 2022 the bonds will close and the funds will be transferred.

9. Board to consider approval of Consent Agenda

Board approved the consent agenda. This motion, made by Mike Kelly and seconded by Bryan Jones, Passed.

Leonard Armstrong: Absent, Jeff Cooper: Absent, Carolyn Booker: Yea, Angela Choate: Yea, Bryan Jones: Yea, Mike Kelly: Yea, Ronnie Stanhope: Yea
Yea: 5, Nay: 0, Absent: 2

9.A. Minutes of Regular Board Meeting November 8, 2021, Special Board Meetings November 10, 2021, and November 20, 2021

9.B. Quarterly Investment Report

9.C. 2020-2021 Financial Integrity Rating System of Texas (FIRST) rating

9.D. Fundraisers

9.E. TASB Update 117 - second read

10. ACTION ITEM

10.A. Budget Amendment for the 2021-2022 school year

Motion to approve the budget amendment 22-03 as presented. This motion, made by Bryan Jones and seconded by Ronnie Stanhope, Passed.

Leonard Armstrong: Absent, Jeff Cooper: Absent, Carolyn Booker: Yea, Angela Choate: Yea, Bryan Jones: Yea, Mike Kelly: Yea, Ronnie Stanhope: Yea
Yea: 5, Nay: 0, Absent: 2

10.B. Board to consider Bond Bank and Debt Service/Interest and Sinking Bank account for I & S Taxes to go into

Motion to approve the creation and amending of the required Bond Bank and Debt Service/Interest and Sinking Bank account for I & S Taxes to go into. This motion, made by Angela Choate and seconded by Mike Kelly, Passed.

Leonard Armstrong: Absent, Jeff Cooper: Absent, Carolyn Booker: Yea, Angela Choate: Yea, Bryan Jones: Yea, Mike Kelly: Yea, Ronnie Stanhope: Yea
Yea: 5, Nay: 0, Absent: 2

10.C. Board to consider and possibly approve a resolution relating to establishing the District's intention to reimburse itself for the prior lawful expenditure of funds in furtherance of acquiring, construction, equipping, and improving school facilities from the proceeds of tax-except obligations to be issued for authorized purposes, and authorizing other matters related thereto

Motion to possibly approve a resolution relating to establishing the District's intention to reimburse itself for the prior lawful expenditure of funds in furtherance of acquiring, construction, equipping, and improving school facilities from the proceeds of tax-except obligations to be issued for authorized purposes, and authorizing other matters related thereto. This motion, made by Ronnie Stanhope and seconded by Mike Kelly, Passed.

Leonard Armstrong: Absent, Jeff Cooper: Absent, Carolyn Booker: Yea, Angela Choate: Yea, Bryan Jones: Yea, Mike Kelly: Yea, Ronnie Stanhope: Yea
Yea: 5, Nay: 0, Absent: 2

10.D. Board to consider a representative for the Anderson County Appraisal District 2022

Motion to approve Jeff Cooper with back up of Angela Choate as the representative for the Anderson County Appraisal District 2022. This motion, made by Mike Kelly and seconded by Bryan Jones, Passed.

Leonard Armstrong: Absent, Jeff Cooper: Absent, Carolyn Booker: Yea, Angela Choate: Yea, Bryan Jones: Yea, Mike Kelly: Yea, Ronnie Stanhope: Yea
Yea: 5, Nay: 0, Absent: 2

11. CLOSED SESSION

President Booker sent the meeting into closed session at 8:37pm

11.A. Personnel

11.B. Superintendent's mid-year evaluation

11.C. Real property

12. Board to possibly vote on items discussed in closed session

Board came out of closed session at 9:06 pm.

13. ADJOURNMENT

9:09 pm

Leonard Armstrong: Present
Carolyn Booker: Present
Angela Choate: Present
Jeff Cooper: Present
Bryan Jones: Absent
Mike Kelly: Present
Ronnie Stanhope: Absent
Present: 5, Absent: 2.

1. CALL TO ORDER AND ESTABLISH QUORUM

2. INVOCATION

Invocation given by Mike Kelly

3. PLEDGE OF ALLEGIANCE/TEXAS PLEDGE

4. ACTION ITEM

4.A. Board to consider and approve the agenda as presented

Agenda was approved as presented. This motion, made by Mike Kelly and seconded by Angela Choate, Passed.

Bryan Jones: Absent, Ronnie Stanhope: Absent, Leonard Armstrong: Yea, Carolyn Booker: Yea, Angela Choate: Yea, Jeff Cooper: Yea, Mike Kelly: Yea
Yea: 5, Nay: 0, Absent: 2

4.B. Presentation on initial assessment of 2020 Census data for redistricting of board of trustees election districts.

2020 Census data was presented by Sara Leon with Sara Leon & Associates, Austin, Texas

4.C. Discussion and possible action to approve Resolution Adopting Criteria for Redistricting

Resolution adopting criteria for redistricting was approved unanimously by all board present. This motion, made by Leonard Armstrong and seconded by Mike Kelly, Passed.

Bryan Jones: Absent, Ronnie Stanhope: Absent, Leonard Armstrong: Yea, Carolyn Booker: Yea, Angela Choate: Yea, Jeff Cooper: Yea, Mike Kelly: Yea
Yea: 5, Nay: 0, Absent: 2

4.D. Establish timeline for redistricting

The board approved establishing a timeline for redistricting with a deadline of January 19, 2022. This motion, made by Carolyn Booker and seconded by Angela Choate, Passed.

Bryan Jones: Absent, Ronnie Stanhope: Absent, Leonard Armstrong: Yea, Carolyn Booker: Yea, Angela Choate: Yea, Jeff Cooper: Yea, Mike Kelly: Yea
Yea: 5, Nay: 0, Absent: 2

5. Public hearing to consider draft proposed redistricting plans

No public comments concerning redistricting

6. CLOSED SESSION

6.A. Texas Government Code 551.071 consultation with district legal counsel in connection with redistricting process

7. Board to possibly vote on items discussed in closed session

8. Adjournment

1:04 pm.

10.B. Campus Fundraisers;
Presenter: Wade Stanford

**WESTWOOD INDEPENDENT SCHOOL DISTRICT
FUNDRAISING/SALES ACTIVITY APPLICATION**

Date: 1/3/22
 Campus: High School
 Group/Organization: Cheer
 Sponsor: Hebert
 Type*: Fundraiser Fundraiser or Sale
 Start date: 01/17 ~~01/17~~
 End date: 01/31

Describe the purpose of this sale (i.e. how does this activity benefit the school): funds will be used for supplies, potential competition costs, and end of year activity
 Describe the product or activity: popcorn, sales form to take home

Vendor: Deanan Gourmet Popcorn
 Sale/activity location: fundraiser form (community)

Is the item being sold considered taxable?*	YES	<input checked="" type="radio"/> NO
Does your group/club qualify for 2 tax-free sales days	YES	<input checked="" type="radio"/> NO
If the item is considered taxable, will this sale count as one of the two tax-free sales days?	YES	<input checked="" type="radio"/> NO
If you qualify for two tax-free sales days, is this your 1st or 2nd tax-free sale to date?	1st	<input type="radio"/> 2nd

Estimate the following:
 Approximate cost per item/activity: \$ 2.00
 Estimated profit: \$ 1.00

I certify that I will exercise strict control over all products in my possession and will remit all collections on a timely basis. I recognize that any losses due to my failure to follow established rules and procedures may become my personal responsibility.

Submitted by (Sponsor): Tyler Hebert
 Approved by (Principal/Director): [Signature]

Approved by (Superintendent): _____

FUNDRAISING RECAP

Due to Business Office within 4 weeks of ending sale/activity date.

Total deposits:	<input type="text"/>
Less: Total cost of sale/activity (invoices)	<input type="text"/>
Net profit:	<input type="text"/>

Quantity of inventory received:	<input type="text"/>
Less: Inventory sold	<input type="text"/>
Less: Inventory giveaway*	<input type="text"/>
Inventory remaining*	<input type="text"/>

Sponsor _____ Date _____
 Principal _____ Date _____
 Assistant Business Manager _____ Date _____

* Explanation for giveaway items and/or plan for remaining inventory must be attached

High School FUNDRAISER Form

10.C. Update 118

Explanatory Notes

TASB Localized Policy Manual Update 118

Westwood ISD

ATTN(NOTE)

GENERAL INFORMATION ABOUT THIS UPDATE

Please note:

Changes at Update 118 are based almost exclusively on legislation from the 87th Regular Legislative Session.

Unless otherwise noted, references to legislative bills throughout these explanatory notes refer to Senate Bills (SB) or House Bills (HB) from the 87th Regular Legislative Session. All referenced bills have already gone into effect unless otherwise noted.

For more information about the bills mentioned below and other changes from the 87th Legislative Session, download the free *2021 Legislative Summary for TASB Members* PDF at <https://store.tasb.org/legislative-summary-for-tasb-members-pdf/>.

The *Local Policy Overview* for Update 118, available in the myTASB Policy Service Resource Library at <https://www.tasb.org/services/policy-service/mytasb/policy-manual-update-resources.aspx>, provides a general, high-level overview of the changes to the (LOCAL) policies included in the update. **(LEGAL) policies provide the legal framework for key areas of district operations; they are not adopted by the board.**

Changes to the policy manual based on bills from the special called sessions will be included in Update 119.

A(LEGAL)

BASIC DISTRICT FOUNDATIONS

The A Section table of contents has been updated to include the new codes AIE, Investigations, and AEA, Educational Equity.

In Update 119, Policy Service will be reviewing districts' AE(LOCAL) and recoding any equity provisions to the new AEA(LOCAL).

AE(LEGAL)

EDUCATIONAL PHILOSOPHY

The objectives of public education have been updated to reflect HB 4509 revisions regarding instruction on American patriotism.

AG(LEGAL)

HOME-RULE DISTRICTS

Provisions on home rule districts have been updated to reflect the applicability of Education Code Chapter 39 and special investigations (SB 1365) and parental options to retain students (SB 1697) for these districts.

AIA(LEGAL)

ACCOUNTABILITY: ACCREDITATION AND PERFORMANCE INDICATORS

Details regarding accountability performance ratings have been added from SB 1365, including the effects of "Not Rated" and D ratings.

AIB(LEGAL)

ACCOUNTABILITY: PERFORMANCE REPORTING

Revisions to the quality of learning indicators are from HB 4545.

AIC(LEGAL)

ACCOUNTABILITY: INTERVENTIONS AND SANCTIONS

Significant changes from the 87th Legislature, Regular Session address:

- The authority of conservators, management teams, and boards of managers;

Explanatory Notes

TASB Localized Policy Manual Update 118

Westwood ISD

- Interventions and consequences for D ratings;
- Revisions regarding campus turnaround plans;
- Appeals of interventions and sanctions; and
- New intervention programs, including designation as a resource campus and required compliance with the strong foundations grant program requirements.

We have also added an existing prohibition on student trustees participating in a closed board meeting when a personnel matter is being considered.

Provisions on monitoring reviews and on-site investigations have been moved to AIE, Investigations.

AIE(LEGAL) ACCOUNTABILITY: INVESTIGATIONS

Provisions on special investigations (formerly *special accreditation investigations*) and monitoring reviews and activities have been revised as a result of SB 1365 and moved to this new code on investigations.

BA(LEGAL) BOARD LEGAL STATUS

The provision regarding the board's governance authority has been moved to BAA(LEGAL), which addresses the board's powers and duties.

BAA(LEGAL) BOARD LEGAL STATUS: POWERS AND DUTIES

The provision regarding the board's governance authority has been moved from BA(LEGAL) and revised to better reflect statutory wording.

SB 1365 adds exceptions to the board's exclusive power to govern and oversee the management of the district to address the appointment of a board of managers.

Provisions on the board's authority related to district property have been deleted, as they are included at other codes.

BBA(LEGAL) BOARD MEMBERS: ELIGIBILITY/QUALIFICATIONS

Changes to this legally referenced policy include:

- Clarification regarding felony convictions for eligibility and service as a board member (HB 1540 and Attorney General Opinion KP-0251); and
- Revisions to the definition of "residence" (SB 1111).

BBBA(LEGAL) ELECTIONS: CONDUCTING ELECTIONS

Provisions updated in accordance with HB 3107 include those related to election orders, election notices, filing information, delivery or submission of election documents, drawings to determine the order of names on the ballot, and temporary branch polling places.

SB 1116 requires a new internet posting 21 days before election day with information about the upcoming election.

Requirements regarding early voting rosters have been updated in accordance with HBs 1382 and 1622.

BBBB(LEGAL) ELECTIONS: POST-ELECTION PROCEDURES

HB 3107 clarifies processes for tied votes and runoff elections.

SB 1116 includes a new requirement to post online detailed information on election results.

Explanatory Notes

TASB Localized Policy Manual Update 118

Westwood ISD

BBBD(LLEGAL) ELECTIONS: CAMPAIGN ETHICS

Amended Ethics Commission rules change the definition of "political advertising" to address text messages.

BBD(LLEGAL) BOARD MEMBERS: TRAINING AND ORIENTATION

The State Board of Education must require school safety training for trustees per HB 690 and work with the Texas School Safety Center to develop curriculum and materials by January 1, 2022.

BBFA(LLEGAL) ETHICS: CONFLICT OF INTEREST DISCLOSURES

A definition of "contract" has been added to assist with application of conflicts disclosure provisions. Other provisions have been reordered, reworded, and removed for readability.

BDF(LLEGAL) BOARD INTERNAL ORGANIZATION: CITIZEN ADVISORY COMMITTEES

HB 1525 imposes new meeting requirements for school health advisory councils, including posting of meeting details in advance of meetings and preparing and posting meeting minutes and recordings.

CBA(LLEGAL) STATE AND FEDERAL REVENUE SOURCES: STATE

An existing provision regarding the purpose of the Foundation School Program has been added.

CBB(LLEGAL) STATE AND FEDERAL REVENUE SOURCES: FEDERAL

We have referenced an existing provision that prohibits the use of federal loan or grant funds to procure or obtain foreign telecommunications equipment.

CCG(LLEGAL) LOCAL REVENUE SOURCES: AD VALOREM TAXES

Provisions on ad valorem taxes were affected by several bills.

- HB 1525 includes exceptions to the prohibition on levying a maintenance tax at a rate with the intent to create a surplus in maintenance tax revenue to pay the district's debt service. We have also added a reference to the consequences of violating the prohibition without an applicable exception.
- SB 1438 addresses the calculation and adoption of tax rates in a disaster area.

Because provisions permitting a district to adopt a tax rate before adopting a budget no longer align with current statutes and TEA processes for calculating the maximum compressed rate, they have been deleted from the policy.

CCGA(LLEGAL) AD VALOREM TAXES: EXEMPTIONS AND PAYMENTS

Legislation affected several provisions on tax exemptions and payments:

- SB 1427 clarifies that the temporary exemption for qualified property damaged by disaster applies only to physical damage.
- SB 1438 repeals the provisions permitting a governing body to adopt a temporary exemption for qualified property damaged by disaster, making the exemption automatic.
- HB 988 addresses exemptions for goods-in-transit when the district is in a disaster area.
- SB 742 expands the existing provision regarding installment payments in a disaster area to include property in an *emergency* area.

Explanatory Notes

TASB Localized Policy Manual Update 118

Westwood ISD

CCH(LEGAL) LOCAL REVENUE SOURCES: APPRAISAL DISTRICT

A recent attorney general opinion clarifies that an employee of an appraisal district may not serve as a trustee in a school district that is a participating entity in the appraisal district.

HB 988 creates a criminal offense for a board member, officer, or employee of a participating taxing unit, such as a school district, who communicates with the appraisal district to influence a property's appraisal value unless the person owns or leases the property.

The circumstances under which a person is ineligible to serve on the board of directors of an appraisal district were revised by SB 63, and additional detail on eligibility restrictions have been added from existing law.

Provisions on adjusting the number of appraisal board members in special circumstances have been removed.

CDC(LEGAL) OTHER REVENUES: GIFTS AND SOLICITATIONS

HB 1525 requires a district to accept donations from a parent-teacher organization or association to fund supplemental educational staff positions and spend the donation for the designated purpose.

Under HB 3979, a district is prohibited from accepting private funding for curriculum or professional development for a course as described by Education Code 28.002(h-3)(3), which pertains to certain social studies course content and requirements.

CE(LEGAL) ANNUAL OPERATING BUDGET

SB 1365 prohibits use of local funds to initiate or maintain an action against the state or officer of the state arising out of a decision, order, or determination that is final and unappealable under the Texas Education Code, unless specifically authorized.

The bill also creates a criminal offense for a board member who votes to approve an expenditure in violation of an Education Code provision for a purpose for which the funds may not be spent.

CFA(LEGAL) ACCOUNTING: FINANCIAL REPORTS AND STATEMENTS

A reference to the updated *Financial Accountability System Resource Guide*, adopted June 2021, has been added.

CFC(LEGAL) ACCOUNTING: AUDITS

A reference to the updated *Financial Accountability System Resource Guide*, adopted June 2021, has been added.

CFD(LOCAL) ACCOUNTING: ACTIVITY FUNDS MANAGEMENT

Recommended revisions to this local policy are to align with the recently adopted amendments to the *Financial Accountability System Resource Guide (FASRG)*, Module 1, Appendix H, on activity funds. (See the *FASRG Financial Accounting and Reporting Appendices* at <https://tea.texas.gov/sites/default/files/fasrg17-module1-farappendices-final-accessible.pdf>.)

Substantive changes include clarification that student activity funds are those funds raised and collected by student clubs and organizations. Approval to spend those funds rests solely with the student organization or club, with disbursement management and approvals by the principal and sponsor.

A more specific reference to the district's accounting practices and procedures was added regarding management of expenditures.

Explanatory Notes

TASB Localized Policy Manual Update 118

Westwood ISD

CH(LEGAL) PURCHASING AND ACQUISITION

The Professional Services Procurement Act was revised to address procurement of services by forensic analysts and science experts (HB 3774) and physicians, optometrists, and registered nurses under certain circumstances (SB 799).

A definition of a "contingent fee contract" for legal services has been added from SB 1821, and other revisions on this topic are from HB 1428.

SB 799 also amends provisions on management fees under cooperative purchasing contracts.

CHE(LEGAL) PURCHASING AND ACQUISITION: VENDOR DISCLOSURES AND CONTRACTS

Districts are prohibited from entering into certain contracts with a company for goods and services unless the contract contains written verification that the company:

- Does not boycott energy companies, as described (SB 13); and
- Does not discriminate against a firearm entity or firearm trade association, as described (SB 19).

Existing statutory provisions on vendor conflict of interest questionnaires have been added for completeness.

CHF(LEGAL) PURCHASING AND ACQUISITION: PAYMENT PROCEDURES

HB 1476 imposes additional requirements on districts regarding disputed invoices with vendors.

CHG(LEGAL) PURCHASING AND ACQUISITION: REAL PROPERTY AND IMPROVEMENTS

Revisions to the annual eminent domain reporting requirements have been added from SB 157.

CHH(LEGAL) PURCHASING AND ACQUISITION: FINANCING PERSONAL PROPERTY PURCHASES

SB 58 adds cloud computing services to the definition of personal property under the Public Property Finance Act.

Existing legal sources related to the Public Property Finance Act have been added for completeness and address lease-purchase contracts and fair processes for competitive bidding.

CK(LEGAL) SAFETY PROGRAM/RISK MANAGEMENT

Changes from HB 3597 include the following:

- A district will have three, not six, months to respond to a notification from the Texas School Safety Center (TxSSC) that the district failed to report the results of its safety audit.
- A copy of a memorandum of understanding or mutual aid agreement between a district and another entity addressing school safety and security issues provided to the TxSSC is confidential and not subject to disclosure under the Public Information Act.

CKA(LEGAL) SAFETY PROGRAM/RISK MANAGEMENT: INSPECTIONS

Extensive revisions to this legally referenced policy on asbestos are a result of amended Texas Asbestos Health Protection rules effective July 8, 2021.

Explanatory Notes

TASB Localized Policy Manual Update 118

Westwood ISD

CKB(LLEGAL) SAFETY PROGRAM/RISK MANAGEMENT: ACCIDENT PREVENTION AND REPORTS

HB 3597 requires the commissioner of education in consultation with other relevant entities to adopt rules on emergency drills and exercises. The previous Administrative Code provisions have been removed pending development of the new rules.

Before a district may conduct an active threat exercise, the district must comply with new notice provisions and other requirements in accordance with SB 168. The *Regulations Resource Manual* includes a sample notification form.

CKC(LLEGAL) SAFETY PROGRAM/RISK MANAGEMENT: EMERGENCY PLANS

Legislative cleanup resulted in several revisions to this legally referenced policy on emergency plans:

- HB 3607 removes a reference to an expired statute;
- HB 3597 clarifies that a multihazard emergency operations plan must include responding to a train derailment if a district *facility*, rather than a *school*, is within 1000 yards of a railroad track; and
- HB 3597 corrects a reference to the *five*, not *four*, phases of emergency management to be addressed in a multihazard emergency operations plan.

CKD(LLEGAL) SAFETY PROGRAM/RISK MANAGEMENT: EMERGENCY MEDICAL EQUIPMENT AND PROCEDURES

Although still required, the annually provided instruction on cardiopulmonary resuscitation and the use of automated external defibrillators no longer has to meet guidelines under the Health and Safety Code. (SB 199)

CKE(LLEGAL) SAFETY PROGRAM/RISK MANAGEMENT: SECURITY PERSONNEL

HB 1788 addresses a school district's immunity from liability for damages resulting from a reasonable action by security personnel to maintain safety at a school campus, including actions relating to possession or use of a firearm. The district also has immunity from liability for any reasonable action taken by a district employee who has written permission from the board to carry a firearm on campus.

We have revised the provisions on authorizing handguns from Attorney General Opinion GA-1051 in light of the repeal of Penal Code 46.035 by HB 1927.

CKEA(LLEGAL) SECURITY PERSONNEL: COMMISSIONED PEACE OFFICERS

SB 24 adds new pre-employment procedures that law enforcement agencies must follow before hiring a licensed peace officer.

If the Texas Commission on Law Enforcement (TCOLE) provides model policies on the topics required in law, a law enforcement agency must, within 180 days of TCOLE providing the policies, adopt a policy on the required topics and may adopt the model policies. (HB 3712)

A law enforcement agency that intends to use a drone for law enforcement purposes must, no later than January 1, 2022, adopt a policy regarding the use of force by means of a drone. (HB 1758)

HB 929 amends existing provisions on body-worn cameras and requires an officer to keep the camera activated during an investigation in which the officer is participating.

Explanatory Notes

TASB Localized Policy Manual Update 118

Westwood ISD

CKEB(LLEGAL) SECURITY PERSONNEL: SCHOOL MARSHALS

SB 741 permits a school marshal to carry a concealed handgun and eliminates the previous requirement for the firearm to be locked in a secure safe within the marshal's immediate reach if the marshal has direct, regular contact with students.

CKEC(LLEGAL) SECURITY PERSONNEL: SCHOOL RESOURCE OFFICERS

SB 1191 amends the definition of a school resource officer to exclude a peace officer who only provides services at extracurricular activities.

CLA(LLEGAL) BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT: SECURITY

A new requirement to post human trafficking warning signs has been added from SB 1831.

CLE(LLEGAL) BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT: FLAG DISPLAYS

Pursuant to SB 797, schools must display in each building a poster or framed copy of the national motto that also includes representations of the U.S. and state flags if donated or purchased from private donations.

CMD(LLEGAL) EQUIPMENT AND SUPPLIES MANAGEMENT: INSTRUCTIONAL MATERIALS CARE AND ACCOUNTING

HB 3261 expands the items and services on which a district can use its technology and instructional materials allotment (TIMA).

The bill also eliminates the provision requiring a district to purchase items in a specified order.

CNA(LLEGAL) TRANSPORTATION MANAGEMENT: STUDENT TRANSPORTATION

SB 204 permits a district to operate a transportation system for interdistrict transfer students outside district boundaries and without having an interlocal agreement with the transferring district if the district meets applicable certification requirements and has a policy that prohibits the screening of transfer requests using academic performance, disciplinary history, or attendance records.

Please contact your policy consultant if your district will use this approach and you need changes to FDA(LOCAL). The *Regulations Resource Manual* includes a sample certification statement.

A district in a disaster area is eligible for transportation funding for the cost of transporting a meal or instructional materials in accordance with SB 462.

Other revisions are to better match legal sources.

CNC(LLEGAL) TRANSPORTATION MANAGEMENT: TRANSPORTATION SAFETY

SB 1267 repeals provisions on school bus emergency evacuation training.

CO(LLEGAL) FOOD AND NUTRITION MANAGEMENT

SB 1351 revises provisions permitting a campus to donate surplus food. Links have also been updated.

CQ(LLEGAL) TECHNOLOGY RESOURCES

SB 475 adds "robotic process automation" to the examples of next generation technology.

Explanatory Notes

TASB Localized Policy Manual Update 118

Westwood ISD

CQA(LLEGAL)

TECHNOLOGY RESOURCES: DISTRICT, CAMPUS, AND CLASSROOM WEBSITES

The list of required internet postings has been updated to include:

- Election information and election results (SB 1116);
- Notice of school health advisory council (SHAC) meetings, minutes, and recordings (HB 1525);
- A link to the comptroller website to find information on the district's agreements to limit appraised property values (existing requirement);
- Information regarding compliance with requirements for a district that will operate a transportation system outside district boundaries without an interlocal agreement (SB 204); and
- The district's employment policy and any referenced regulations (HB 750).

The optional posting pertaining to annual notice of programs for college credit has been updated as a result of SB 1095.

CQB(LLEGAL)

TECHNOLOGY RESOURCES: CYBERSECURITY

Reporting of a breach of system security to TEA now includes a requirement to also report to an entity with which TEA contracts and may be made by district employees other than the cybersecurity coordinator per SB 1696.

Cybersecurity training requirements were amended by HB 1118 and SB 1267.

Security breach notifications under the Business and Commerce Code were amended by HB 3746.

CQB(LOCAL)

TECHNOLOGY RESOURCES: CYBERSECURITY

Based on HB 1118 and SB 1267, the provision addressing board delegation to the superintendent regarding cybersecurity training has been revised to:

- Reflect the elimination of the annual training requirement (except for the cybersecurity coordinator); and
- Give the superintendent the authority to impose consequences for failure to complete required training.

Recommended revisions regarding reports of breaches involving student information are based on SB 1696, which permits the district, rather than the cybersecurity coordinator, to report breaches to TEA and others as required by law.

Sample procedures in the *Regulations Resource Manual* have also been updated based on these changes.

CRD(LLEGAL)

INSURANCE AND ANNUITIES MANAGEMENT: HEALTH AND LIFE INSURANCE

SB 1444 permits a district participating in TRS ActiveCare to opt out of participation as described and prohibits a district participating in TRS ActiveCare from offering health coverage that is not provided under TRS ActiveCare.

Other revisions are to reorder provisions for better flow, remove unnecessary provisions, and better reflect legal sources.

Explanatory Notes

TASB Localized Policy Manual Update 118

Westwood ISD

CV(LEGAL) FACILITIES CONSTRUCTION

HB 2581 amends provisions on contracting procedures for construction projects, including evaluation of submissions and criteria for awarding construction contracts.

SB 338 permits a district to adopt and incorporate into relevant contracts the Texas Facilities Commission's uniform general conditions.

CVB(LEGAL) FACILITIES CONSTRUCTION: COMPETITIVE SEALED PROPOSALS

HB 2581 requires a district using competitive sealed proposals for construction projects to make the evaluations public within 7 business days of the contract award and provide the evaluations to all offerors. A reference to provisions on weighting the value assigned to price has also been added.

DBA(LEGAL) EMPLOYMENT REQUIREMENTS AND RESTRICTIONS: CREDENTIALS AND RECORDS

New provisions from HB 1525 and SB 1356 permit members of teacher organizations and other eligible individuals to participate in a tutoring program to provide supplemental instruction to students as overseen by the superintendent.

DC(LEGAL) EMPLOYMENT PRACTICES

A new posting requirement from HB 750 requires a district to post on its website the employment policy required by Education Code 11.1513(a) and any regulations referenced in the policy. Any form referenced in the policy must be posted on the district's intranet or at a district administrative office.

HB 1525 requires a district to accept donations from a parent-teacher organization or association to fund supplemental educational staff positions and spend the donation for the designated purpose.

DEA(LEGAL) COMPENSATION AND BENEFITS: COMPENSATION PLAN

With limited exceptions, HB 1525 requires a district to maintain salaries provided for the 2019–20 school year under HB 3, 86th Legislative Session, as long as the employee remains employed by the district.

Revisions regarding TRS surcharges for rehired retirees include:

- A prohibition against a district passing on to a retiree the cost of TRS surcharges (SB 202); and
- A temporary exemption from TRS surcharges through February 1, 2025, when a retiree is employed to mitigate student learning loss (SB 288).

DEAA(LEGAL) COMPENSATION PLAN: INCENTIVES AND STIPENDS

HB 1525 eliminates the requirement that a teacher be certified to be designated a master, exemplary, or recognized teacher under a local optional teacher designation system.

Changes to provisions on mentor teachers and achievement academy stipends are from SB 1267.

DEC(LEGAL) COMPENSATION AND BENEFITS: LEAVES AND ABSENCES

Districts that employ peace officers must implement two new leave provisions.

- SB 1359 requires a policy allowing the use of paid mental health leave by officers who experience a traumatic event in the scope of employment.
- HB 2073 requires the board to develop and implement a paid quarantine leave policy for district peace officers who are ordered to isolate or quarantine because of possible or known exposure to a communicable disease while on duty.

Explanatory Notes

TASB Localized Policy Manual Update 118

Westwood ISD

In July, Policy Service sent an email with information on local policy changes to districts which our records show employ peace officers. If your district employs peace officers and has not yet contacted the district's policy consultant for policy revisions, please do so.

DECB(LLEGAL) LEAVES AND ABSENCES: MILITARY LEAVE

HB 1589 adds new disaster leave provisions for employees in the military who are called to state active duty in response to a disaster.

DFE(LLEGAL) TERMINATION OF EMPLOYMENT: RESIGNATION

HB 2519 requires notice to employees whom the district reports to SBEC for contract abandonment and limits SBEC's authority to sanction a teacher who files a resignation after the 45th day but no later than the 30th day before the first day of instruction.

DFE(LOCAL) TERMINATION OF EMPLOYMENT: RESIGNATION

Revisions to this local policy on resignations are guided by a recent commissioner of education proposal for decision. Based on the relevant statutory wording, a contract employee's resignation effective at the end of the school year must be filed with the board of trustees or the board's designee, and the board's designee, typically the superintendent, may not further delegate the ability to receive these resignations. As a result, we recommend revising the policy language to give the superintendent *or other person designated by board action* the authority to accept these resignations.

New recommended text states that if a contract employee provides a resignation to a supervisor who has not been designated by the board to accept such resignations, the supervisor shall instruct the employee to submit the resignation to the superintendent or other person designated by board action.

We have also clarified that a superintendent may delegate authority to accept at-will resignations to other administrators.

The *Regulations Resource Manual* includes sample resolutions if the board chooses to designate a district employee, in addition to the superintendent, to accept contract employee resignations.

DG(LLEGAL) EMPLOYEE RIGHTS AND PRIVILEGES

As a result of HB 3979, a teacher in a required social studies course may not be compelled to discuss a current event or widely debated and currently controversial issue of public policy or social affairs.

DGC(LLEGAL) EMPLOYEE RIGHTS AND PRIVILEGES: IMMUNITY

SB 6 provides that a person is not liable for injury or death caused by exposing an individual to a pandemic disease during a pandemic emergency except as provided by law.

DH(LLEGAL) EMPLOYEE STANDARDS OF CONDUCT

HB 375 amends the offense of continuous sexual abuse of a young child or children to include continuous sexual abuse of "a disabled individual."

DIA(LLEGAL) EMPLOYEE WELFARE: FREEDOM FROM DISCRIMINATION, HARASSMENT, AND RETALIATION

SB 45 clarifies that an employer commits an unlawful employment practice for failing to take immediate and appropriate corrective action regarding sexual harassment that the employer or employer's agents knew or should have known was occurring.

Explanatory Notes

TASB Localized Policy Manual Update 118

Westwood ISD

SB 282 prohibits a district from using public money to settle or pay a sexual harassment claim against a board member or an officer or employee of the district.

DMA(LLEGAL) PROFESSIONAL DEVELOPMENT: REQUIRED STAFF DEVELOPMENT

Numerous revisions throughout this legally referenced policy on staff development are a result of SB 1267, which amends current requirements and requires SBEC, by June 1, 2022, to create a clearinghouse on continuing education and training requirements that includes recommendations for the frequency of training.

Boards must develop a professional development policy by August 1, 2022, that includes a schedule of training based on the clearinghouse or notes any differences between the board policy and the clearinghouse recommendations. Policy Service will provide local policy recommendations following publication of the clearinghouse.

Other legislation affecting this policy includes:

- HB 159, requiring certain elements be included in educator staff development;
- HB 1525, delaying requirements for teacher literacy achievement academies;
- HB 2681, requiring teachers of elective Bible courses to be certified in one of three areas and complete commissioner-developed training; and
- SB 199, eliminating the requirement for instruction on cardiopulmonary resuscitation and the use of automated external defibrillators to meet guidelines under the Health and Safety Code.

DP(LLEGAL) PERSONNEL POSITIONS

SB 179 mandates that the board adopt a policy requiring a school counselor to spend at least 80 percent of the school counselor's work time on duties that are components of a comprehensive school counseling program (CSCP). See DP(LOCAL), below, for more information.

Provisions in relevant employment contracts cannot conflict with the policy, and a district must annually assess the policy.

DP(LOCAL) PERSONNEL POSITIONS

Revisions regarding school counselors are based on SB 179, which mandates that the board adopt a policy requiring a school counselor to spend at least 80 percent of total work time on duties that are components of a comprehensive school counseling program (CSCP). If the board determines that, because of staffing needs in the district or at a campus, a school counselor cannot spend 80 percent of work time on CSCP components, the policy must address further details regarding the counselor's duties.

The recommended policy text is structured for the administration, rather than the board, to make the initial administrative determination about a counselor's job duties. If the board approves that determination, the board shall direct the superintendent to develop a revised job description for that counselor that will address the requirements in law.

The list of principal qualifications has been adjusted to include a reference to the job description.

In accordance with these revisions, TASB HR Services has revised its model job descriptions available to subscribers in the HR Library at <https://www.tasb.org/services/hr-services/mytasb/model-job-descriptions/campus-instruction.aspx>.

Explanatory Notes

TASB Localized Policy Manual Update 118

Westwood ISD

EHBE(LLEGAL) SPECIAL PROGRAMS: BILINGUAL EDUCATION/ESL

SB 2066 revises the term "limited English proficient" to "emergent bilingual" in several instances and adds a definition of the new term.

EHBF(LLEGAL) SPECIAL PROGRAMS: CAREER AND TECHNICAL EDUCATION

In addition to existing career and technology education program notification requirements, SB 1095 adds a requirement for the district to provide parents notification of certain work-based education programs offered by the district.

EHBG(LLEGAL) SPECIAL PROGRAMS: PREKINDERGARTEN

Eligibility for free prekindergarten enrollment for three-year-olds has been extended by HB 725 to children who were in foster care in another state.

Subject to certain requirements, a parent may elect for a student to repeat prekindergarten or enroll in prekindergarten for the first time if the student would have been eligible the previous year and has not yet enrolled in kindergarten (SB 1697).

To obtain an exemption from requirements regarding prekindergarten classes for four-year-olds, a district must first solicit proposals for partnerships (HB 1525).

A prekindergarten program provided by a private entity must comply with class size limits (SB 2081).

EHBK(LLEGAL) SPECIAL PROGRAMS: OTHER INSTRUCTIONAL INITIATIVES

As revised by HB 3257, instruction required during Holocaust Remembrance Week must include materials developed or approved by the Texas Holocaust, Genocide, and Antisemitism Advisory Commission.

EHDD(LLEGAL) ALTERNATIVE METHODS FOR EARNING CREDIT: COLLEGE COURSE WORK/DUAL CREDIT

In addition to existing career and technology program notification requirements, SB 1095 adds a requirement for the district to provide notice of work-based education programs offered by the district, such as internships, externships, apprenticeships, or a Pathways in Technology Early College High School (P-TECH) program, and to notify parents of the qualifications for enrolling in these programs. A district must also provide notice regarding subsidies to take college advanced placement tests or international baccalaureate examinations.

An agreement with an institution of higher education must designate an employee of the district or the higher education institution as responsible for providing academic advising to students who will enroll in a dual credit course, as specified by SB 1277.

EI(LLEGAL) ACADEMIC ACHIEVEMENT

Revised Administrative Code rules require the academic achievement record to reflect compliance with the requirement to complete a free application for federal student aid (FAFSA) or Texas application for state financial aid (TASFA).

SB 1888 eliminates the Early High School Graduation Scholarship Program.

EIE(LLEGAL) ACADEMIC ACHIEVEMENT: RETENTION AND PROMOTION

HB 4545 eliminates grade advancement provisions for students in grades 5 and 8.

SB 1697 creates parental options to retain students in prekindergarten through grade 8 or retake a high school credit course, even if the student has met the promotion standards or passed the course. In addi-

Explanatory Notes

TASB Localized Policy Manual Update 118

Westwood ISD

tion, a parent may enroll a student in prekindergarten or kindergarten as specified if the student was eligible the previous year. The bill includes a process to be followed if the district disagrees with the request. However, if the parent participates in that process, the parent may make the final decision whether the student will be retained. The retention provisions for grades 4–8 and for high school courses expire September 1, 2022.

EIE(LOCAL)

ACADEMIC ACHIEVEMENT: RETENTION AND PROMOTION

Outdated provisions on grade advancement testing have been removed as a result of HB 4545, including provisions on assignment of retained students, which were based on Administrative Code provisions addressing grade advancement requirements. The statement about eliminating the practice of retaining students is recommended for deletion, as it is only needed if a district operates an optional extended year program (OEYP) under Education Code 29.082.

Accelerated instruction is now addressed at EHBC.

Please review your policy and contact your policy consultant if the district's grade level promotion standards need revision. The article "Level-Up? Promotion to the Next Grade Depends on Board Policy" (available in the TASB Member Center at <https://www.tasb.org/members/enhance-district/local-promotion-standards/>) provides additional information on grade level promotion standards.

The *Legal Issues in Update 118* memo describes common legal concerns and best practices specific to this policy topic.

EIF(LEGAL)

ACADEMIC ACHIEVEMENT: GRADUATION

SB 369 adds details regarding how a school counselor reports compliance with the requirement for a student to complete a free application for federal student aid (FAFSA) or Texas application for state financial aid (TASFA).

The statutory expiration date for individual graduation committees was repealed by HB 1603.

Provisions on the Texas First Early High School Completion Program are from SB 1888.

Revised Administrative Code rules clarify that the requirement to demonstrate proficiency in specific communication skills for graduation may be satisfied beginning in grade 8.

EK(LEGAL)

TESTING PROGRAMS

We have removed TEA obligations regarding reimbursement procedures for college preparation assessments.

EKB(LEGAL)

TESTING PROGRAMS: STATE ASSESSMENT

The statutory term "limited English proficient" has been changed to "emergent bilingual" (SB 2066).

SB 1267 permits the district employee who oversees test administration to require other district employees who administer assessments to repeat test administration training.

References to the Texas Success Initiative Assessment, Version 2.0 (TSIA2) have been added as a result of revised Administrative Code rules.

Revisions regarding accelerated instruction are based on HB 4545.

EKBA(LEGAL)

STATE ASSESSMENT: ENGLISH LEARNERS/EMERGENT BILINGUAL STUDENTS

The statutory term "limited English proficient" has been changed to "emergent bilingual" (SB 2066).

Explanatory Notes

TASB Localized Policy Manual Update 118

Westwood ISD

EL(LEGAL) CAMPUS OR PROGRAM CHARTERS

HB 3607 revises funding provisions applicable when a district contracts with an open-enrollment charter school to jointly operate a campus.

SBs 1365 and 1697 revise the list of laws applicable to charter campuses or programs.

EMB(LEGAL) MISCELLANEOUS INSTRUCTIONAL POLICIES: TEACHING ABOUT CONTROVERSIAL ISSUES

HB 3979 adds numerous restrictions for a social studies course in the required curriculum.

EMI(LEGAL) MISCELLANEOUS INSTRUCTIONAL POLICIES: STUDY OF RELIGION

HB 2681 permits a district to offer an elective course on the Bible beginning in grade 6, rather than grade 9.

FD(LEGAL) ADMISSIONS

A statement has been added for new provisions from HB 4545 regarding enrollment in prekindergarten and kindergarten under certain circumstances. A cross-reference has also been added to EIE(LEGAL).

SB 746 requires a parent to provide to the district in writing the parent's contact information.

In accordance with SB 1615, a student enrolled in an adult high school charter school program is entitled to the benefits of the available school fund if the student is under 50 years of age.

FDA(LEGAL) ADMISSIONS: INTERDISTRICT TRANSFERS

SB 481 allows a student to transfer to another district if the student's current district will offer only virtual instruction for more than one grading period during the school year.

A cross-reference to CNA has been added for provisions on operating a transportation system outside the district to transport interdistrict transfer students.

FDAA(LEGAL) INTERDISTRICT TRANSFERS: PUBLIC EDUCATION GRANTS

SB 1365 revises public education grants to make a student eligible if the student is assigned to a campus with any unacceptable performance rating.

FDE(LEGAL) ADMISSIONS: SCHOOL SAFETY TRANSFERS

HB 375 amends the offense of continuous sexual abuse of a young child or children to include continuous sexual abuse of "a disabled individual."

FDE(LOCAL) ADMISSIONS: SCHOOL SAFETY TRANSFERS

Recommended revisions are to reflect a change from HB 375, which amends the offense of continuous sexual abuse of a young child or children to include continuous sexual abuse of "a disabled individual."

FEA(LEGAL) ATTENDANCE: COMPULSORY ATTENDANCE

HB 699 requires a school district to excuse a student's absence resulting from a serious or life-threatening illness or related treatment that makes the student's attendance infeasible, if proper documentation is provided.

SB 289 creates an optional excused absence for a student who is at least 15 years old to be absent for one day to obtain a learner license and for one day to obtain a driver's license.

Explanatory Notes

TASB Localized Policy Manual Update 118

Westwood ISD

HB 3165 provides an affirmative defense to truant conduct if absences were due to a child's voluntary absence from home because of abuse.

FEA(LOCAL) ATTENDANCE: COMPULSORY ATTENDANCE

We have added text to address SB 289, which creates an optional excused absence for a student who is at least 15 years old to be absent for one day to obtain a learner license and for one day to obtain a driver's license. **Contact the district's policy consultant if your district will not permit these excused absences.** The *Regulations Resource Manual* includes at FEA a sample form for students to verify an absence to visit a driver's license office and, at FEB, a chart listing acceptable documentation for absences, including for learner permits and driver's licenses.

Various references about providing verification of the absences addressed in the policy have been consolidated into a single statement.

The *Legal Issues in Update 118* memo describes common legal concerns and best practices specific to this policy topic.

FEC(LEGAL) ATTENDANCE: ATTENDANCE FOR CREDIT

HB 699 prohibits a district from considering excused absences resulting from a serious or life-threatening illness or related treatment in determining whether a student has satisfied attendance requirements for a final grade or credit.

FEC(LOCAL) ATTENDANCE: ATTENDANCE FOR CREDIT

Numerous revisions are recommended to this local policy on attendance for credit.

- As reflected in the revision at Absences Considered, in calculating whether a student has met the 90 percent attendance requirement, HB 699 creates an exception for absences resulting from a serious or life-threatening illness or related treatment. The *Regulations Resource Manual* includes sample letters to notify parents of student absences, which have been updated to reflect this exception.
- Administrative details on documentation of student illnesses have been included in the *Model Student Handbook* and are recommended for deletion.
- Provisions on the attendance committee's consideration of the best interest of the student, extenuating circumstances, and conditions for awarding credit or a final grade have been revised and re-ordered to emphasize a student's mastery of the essential knowledge and skills and maintaining a passing grade rather than assigning a student to attend programs for an amount of time equivalent to the student's absences.

The *Legal Issues in Update 118* memo describes common legal concerns and best practices specific to this policy topic.

FED(LEGAL) ATTENDANCE: ATTENDANCE ENFORCEMENT

HB 699 prohibits a district from referring a student to truancy court and requires a district to provide counseling to a student who is absent due to a severe or life-threatening illness or related treatment.

The sample Truancy Prevention Measures Checklist in the *Regulations Resource Manual* has been updated to reflect this change.

FFAC(LEGAL) WELLNESS AND HEALTH SERVICES: MEDICAL TREATMENT

SB 1267 requires that training on unassigned epinephrine auto-injectors be in accordance with the district's professional development policy, which must be adopted by August 1, 2022, following publication of

Explanatory Notes

TASB Localized Policy Manual Update 118

Westwood ISD

the SBEC clearinghouse on continuing education and training requirements. See DMA(LEGAL) above for information.

SB 6 addresses immunity of certain medical professionals for injury or death caused by care, treatment, or failure to provide care or treatment relating to a pandemic disease.

FFB(LEGAL) STUDENT WELFARE: CRISIS INTERVENTION

HB 3597 provides flexibility regarding the requirement for a district's threat assessment team to include a variety of members with extensive expertise and now requires the superintendent to ensure, *to the greatest extent practicable*, that the members have the required expertise.

FFBA(LEGAL) CRISIS INTERVENTION: TRAUMA-INFORMED CARE

SB 1267 requires that training on trauma-informed care be in accordance with the district's professional development policy, which must be adopted by August 1, 2022, following publication of the SBEC clearinghouse on continuing education and training requirements. See DMA(LEGAL) above for information.

The bill also repeals the requirement to report on training compliance to TEA.

FFEB(LEGAL) COUNSELING AND MENTAL HEALTH: MENTAL HEALTH

As required by SB 279, student identification cards must include the contact information for the National Suicide Prevention Lifeline and the Crisis Text Line and may include a local suicide prevention hotline, if available.

FFG(LEGAL) STUDENT WELFARE: CHILD ABUSE AND NEGLECT

HB 3379 changes the standard of reporting child abuse and neglect from "cause to believe" to "*reasonable* cause to believe."

In addition, we have reordered provisions to better align with the structure of FFG(LOCAL) and have added an existing definition for completeness.

FFG(LOCAL) STUDENT WELFARE: CHILD ABUSE AND NEGLECT

Recommended revisions to this local policy incorporate HB 3379 changes to the standard of reporting child abuse and neglect from "cause to believe" to "*reasonable* cause to believe."

A reference to the definition of a person responsible for the care, custody, or welfare of a child has been added for clarification.

We have also clarified that training will be as required by law and district policy in anticipation of the new district professional development policy that must be in place by August 2022. See DMA above for more information.

FFH(LEGAL) STUDENT WELFARE: FREEDOM FROM DISCRIMINATION, HARASSMENT, AND RETALIATION

Dating violence training is now only required on campuses that instruct students in grade six or higher in accordance with SB 1267.

An adjustment to the Note on Title IX explains that the Office for Civil Rights (OCR) has issued a formal interpretation that discrimination on the basis of sex under Title IX includes discrimination on the basis of sexual orientation and gender identity.

Explanatory Notes

TASB Localized Policy Manual Update 118

Westwood ISD

FFI(LEGAL)

STUDENT WELFARE: FREEDOM FROM BULLYING

In accordance with SB 2050, district bullying policies must address prevention and mediation of bullying incidents and comply with minimum standards adopted by TEA. Policy Service will recommend local policy revisions following publication of the TEA minimum standards.

FL(LEGAL)

STUDENT RECORDS

Changes in federal law prompted revisions regarding access to student information by military recruiters, who may have access to a student's district-provided email address unless a parent has advised the district not to release this information.

FL(LOCAL)

STUDENT RECORDS

At Types of Education Records, we have replaced an outdated reference to the "grade placement committee" with a reference to the "accelerated learning committee" in accordance with HB 4545.

The *Legal Issues in Update 118* memo describes common legal concerns and best practices specific to this policy topic.

FM(LEGAL)

STUDENT ACTIVITIES

The requirement for the UIL to provide training to extracurricular students in recognizing the symptoms of catastrophic injuries and the risks of using dietary supplements has been removed by SB 1267.

HB 1080 provides that a district may not exclude a student from participating in a UIL activity solely because the student receives outpatient mental health services from a mental health facility or is absent for this purpose.

A district may permit homeschool students to represent the school in UIL activities as provided by HB 547. **If your district will permit homeschool students to participate in UIL activities and you currently have a provision in FD(LOCAL) prohibiting nonenrolled students from participating in curricular or extracurricular activities, please contact your policy consultant for an adjustment to that policy.**

HB 2721 prohibits a student from participating in any future extracurricular activity sponsored by the district or the UIL if the UIL determines that the student caused bodily injury to an extracurricular official in retaliation for the official's performance of duties.

Other provisions have been reordered for better flow.

FNCD(LEGAL)

STUDENT CONDUCT: TOBACCO USE AND POSSESSION

SB 248 amends the definition of "e-cigarette" to include the liquid solution or other material used in the device.

FNCG(LEGAL)

STUDENT CONDUCT: WEAPONS

HB 1927 prompted revisions regarding the Penal Code offense of unlawful carrying of weapons and a reference to the appropriate legal source for handgun offenses.

HB 957 removes firearm silencer from the list of prohibited weapons in Texas Penal Code 46.05.

FNG(LEGAL)

STUDENT RIGHTS AND RESPONSIBILITIES: STUDENT AND PARENT COMPLAINTS/GRIEVANCES

SB 348 clarifies that a parent is entitled to review teaching and instructional materials while a child is participating in virtual or remote learning and to observe virtual instruction.

Explanatory Notes

TASB Localized Policy Manual Update 118

Westwood ISD

FOC(LLEGAL) STUDENT DISCIPLINE: PLACEMENT IN A DISCIPLINARY ALTERNATIVE EDUCATION SETTING

HB 375 amends the offense of continuous sexual abuse of a young child or children to include continuous sexual abuse of "a disabled individual."

FOD(LLEGAL) STUDENT DISCIPLINE: EXPULSION

HB 375 amends the offense of continuous sexual abuse of a young child or children to include continuous sexual abuse of "a disabled individual."

FOF(LLEGAL) STUDENT DISCIPLINE: STUDENTS WITH DISABILITIES

When a district takes disciplinary action that constitutes a change of placement for a student who receives special education services, HB 785 requires the district to take certain actions relating to functional behavior assessments and behavioral intervention plans.

GBA(LLEGAL) PUBLIC INFORMATION PROGRAM: ACCESS TO PUBLIC INFORMATION

The name of an employee accused of an improper relationship between an educator and student is confidential until the employee is indicted for the offense, except as specified by HB 246. The *Regulations Resource Manual* includes sample procedures to address release of this information by a campus.

Provisions on the release of personal information have been revised for:

- Board members (HB 1082); and
- Current or honorably retired peace officers and commissioned security officers (SB 841).

Confidentiality of crime victim information has been revised based on HB 2357.

The sample election of confidentiality forms in the *Regulations Resource Manual* have been updated to reflect these changes.

GBAA(LLEGAL) INFORMATION ACCESS: REQUESTS FOR INFORMATION

Changes to this policy on requests for information are from SB 1225.

- If a district's physical offices are closed, but staff is working remotely, the district must make a good faith effort to continue responding to Public Information Act (PIA) requests for information.
- Provisions on temporary suspension of the PIA due to a catastrophe apply only when a district is *significantly* impacted and limit extensions of a suspension to only once per catastrophe.

GKA(LLEGAL) COMMUNITY RELATIONS: CONDUCT ON SCHOOL PREMISES

HB 1927 revises the Penal Code's list of places where the possession of weapons is prohibited.

Changes in federal law prompted revisions regarding the use of unmanned aircraft systems.

GKD(LLEGAL) COMMUNITY RELATIONS: NONSCHOOL USE OF SCHOOL FACILITIES

HB 525 protects religious organizations from closure by a governmental entity during a disaster.

HB 1239 amends the Texas Religious Freedom Restoration Act to prohibit a government agency or public official from ordering the closure of a place of worship and clarifies that the Act cannot be suspended by the governor during a disaster.

Explanatory Notes
TASB Localized Policy Manual Update 118

Westwood ISD

GKE(LLEGAL) COMMUNITY RELATIONS: BUSINESS, CIVIC, AND YOUTH GROUPS

Districts may not regulate learning pods in accordance with SB 1955.

GNB(LLEGAL) RELATIONS WITH EDUCATIONAL ENTITIES: REGIONAL EDUCATION SERVICE CENTERS

Changes to the provisions on core services provided by education service centers reflect that the gifted and talented allotment was reinstated by HB 1525.

GNC(LLEGAL) RELATIONS WITH EDUCATIONAL ENTITIES: COLLEGES AND UNIVERSITIES

Provisions requiring certain districts to develop a plan to increase enrollment in higher education were deleted by SB 1677.

GRB(LLEGAL) RELATIONS WITH GOVERNMENTAL ENTITIES: INTERLOCAL COOPERATION CONTRACTS

Provisions on entering into intergovernmental support agreements with a branch of the armed forces have been added as a result of SB 780.

11. **ACTION ITEMS**

11.A. Board to consider and call a School Board Election for May 7, 2022 districts 3 &
7

Presenter: Board

11.B. Consider and adopt an order authorizing the issuance of unlimited tax on school building bonds, levying an annual ad valorem tax for the payment of the bonds; approving an official statement; and enacting other provisions relating to the subject.

Presenter: Brian Grubbs

Westwood ISD Agenda Item Information

Meeting Date: January 10, 2022

Subject: Consider and adopt an order authorizing the issuance of unlimited tax school building bonds

Administrator Responsible: Wade Stanford

Summary: Brian Grubbs will present information related to authorizing the sale of school building bonds.

Administration's Recommendation: The administrations recommends the approval of authorizing the sale of school building bonds as presented by Brian Grubbs.

Possible Motion: Move to approve the order authorizing the issuance of unlimited tax school building bonds; levying an annual ad valorem tax for the payment of the bonds; approving an official statement, and enacting other provisions relating to the subject.

Board Approval Required

XYES

NO

- 11.C. Accept Financial Audit Report for the 2020-2021 school year
 - 11.D. Investment Policy for 2022
- Presenter:** Kyle Johnson

Westwood ISD Agenda Item Information

Meeting Date: January 10, 2022

Subject: Annual Investment Approval Resolution

Administrator Responsible: Mr. Johnson

Summary: This is a resolution for the board to approve the investments for WISD for the current year 2022.

Administration's Recommendation: The district would recommend a motion "to approve the current investments as presented for the 2022 year."

Board Approval Required

X YES

NO

**WESTWOOD INDEPENDENT SCHOOL DISTRICT
ANNUAL REVIEW OF INVESTMENTS
1/10/2021**

Westwood ISD has had all funds invested in accordance with the district's investment policy. WWISD primarily invests in Lone Star Investment Pool, which currently is \$8,007,427.80 as of 12/31/2021. We have invested \$1,107,103.75 in a one-year CD with Southside Bank at .19% maturing on 1/10/2022.

We also invest with the CDARS Program, with Texas National Bank of Jacksonville earning 0.50% interest containing \$1,103,180.56 as of 12/31/2021

Total interest earnings for the 12-month period ending 12/31/2021 were \$19,275.25

Investment Pools are very liquid and money can be transferred out in a matter of hours.

A copy of the current investments policy, both CDA (LEGAL) and (LOCAL), is attached for your review. I have also included at the bottom of this page a breakdown of our earnings over the past twelve months. As investment officer for the district I have received 5 hours of investment training as required by law.

In the ensuing year, I plan to be very prudent with the investments of the district. All investments will be made according to the district's policy and strategies. I will continue to receive training as well as call on local experts in the investment field in order to maximize our earnings.

Month	2020-21 CD	2020-21 Lone Star	2020-21 CDARS
Jan	\$4,661.66	\$599.20	\$1,535.58
Feb		\$551.16	\$1,388.83
Mar		\$547.18	\$1,054.82
Apr	\$517.94	\$459.26	\$451.75
May		\$410.91	\$467.01
Jun		\$342.65	\$452.12
Jul	\$523.93	\$374.75	\$467.41
Aug		\$286.65	\$467.60
Sept		\$260.07	\$452.70
Oct	\$529.94	\$294.54	\$468.00
Nov		\$345.36	\$453.07
Dec		\$442.80	\$468.36
	\$6,233.47	\$4,914.53	\$8,127.25
Total 20-21			\$19,275.25

Prepared by:

Reviewed by:

Kyle Johnson
Asst. Supt. of Finance & Operations

Wade Stanford
Superintendent

Westwood Independent School District Board of Trustees

Resolution

Whereas, the Board of Trustees of the Westwood Independent School District is required to review not less than annually the investment policy and the investment strategy of the district; and

Whereas, Policy CDA (Legal) and CDA (Local) contain the investment policy and investment strategy of the district and the changes made to either; and

Whereas, investments shall be made in accordance with written policies approved by the Board of Trustees;

Now, therefore, be it resolved by the Board of Trustees of the Westwood Independent School District, Anderson County, Texas,

That the Board of Trustees has reviewed and approved the investment policy and investment strategy and changes made therein.

Resolved this the 10th day of January in the year 2022.

President
WISD Board of Trustees

Attest:

Secretary
WISD Board of Trustees

Investment Authority

The Superintendent or other person designated by Board resolution shall serve as the investment officer of the District and shall invest District funds as directed by the Board and in accordance with the District's written investment policy and generally accepted accounting procedures. All investment transactions except investment pool funds and mutual funds shall be settled on a delivery versus payment basis.

Approved Investment Instruments

From those investments authorized by law and described further in CDA(LEGAL) under Authorized Investments, the Board shall permit investment of District funds, including bond proceeds and pledged revenue to the extent allowed by law, in only the following investment types, consistent with the strategies and maturities defined in this policy:

1. Obligations of, or guaranteed by, governmental entities as permitted by Government Code 2256.009.
2. Certificates of deposit and share certificates as permitted by Government Code 2256.010.
3. Fully collateralized repurchase agreements permitted by Government Code 2256.011.
4. A securities lending program as permitted by Government Code 2256.0115.
5. Banker's acceptances as permitted by Government Code 2256.012.
6. Commercial paper as permitted by Government Code 2256.013.
7. No-load mutual funds, except for bond proceeds, and no-load money market mutual funds, as permitted by Government Code 2256.014.
8. A guaranteed investment contract as an investment vehicle for bond proceeds, provided it meets the criteria and eligibility requirements established by Government Code 2256.015.
9. Public funds investment pools as permitted by Government Code 2256.016.

Safety

The primary goal of the investment program is to ensure safety of principal, to maintain liquidity, and to maximize financial returns within current market conditions in accordance with this policy. Investments shall be made in a manner that ensures the preservation of capital in the overall portfolio, and offsets during a 12-month period any market price losses resulting from interest-rate fluctua-

tions by income received from the balance of the portfolio. No individual investment transaction shall be undertaken that jeopardizes the total capital position of the overall portfolio.

**Investment
Management**

In accordance with Government Code 2256.005(b)(3), the quality and capability of investment management for District funds shall be in accordance with the standard of care, investment training, and other requirements set forth in Government Code Chapter 2256.

**Liquidity and
Maturity**

Any internally created pool fund group of 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 shall not exceed one year from the time of purchase. The Board may specifically authorize a longer maturity for a given investment, within legal limits.

The District's investment portfolio shall have sufficient liquidity to meet anticipated cash flow requirements.

Diversity

The investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from overconcentration of assets in a specific class of investments, specific maturity, or specific issuer.

**Monitoring Market
Prices**

The investment officer shall monitor the investment portfolio and shall keep the Board informed of significant changes in the market value of the District's investment portfolio. Information sources may include financial/investment publications and electronic media, available software for tracking investments, depository banks, commercial or investment banks, financial advisers, and representatives/advisers of investment pools or money market funds. Monitoring shall be done at least quarterly, as required by law, and more often as economic conditions warrant by using appropriate reports, indices, or benchmarks for the type of investment.

**Monitoring Rating
Changes**

In accordance with Government Code 2256.005(b), the investment officer shall develop a procedure to monitor changes in investment ratings and to liquidate investments that do not maintain satisfactory ratings.

Funds/Strategies

Investments of the following fund categories shall be consistent with this policy and in accordance with the applicable strategy defined below. All strategies described below for the investment of a particular fund should be based on an understanding of the suitability of an investment to the financial requirements of the District and consider preservation and safety of principal, liquidity, marketability of an investment if the need arises to liquidate before maturity, diversification of the investment portfolio, and yield.

OTHER REVENUES
INVESTMENTS

CDA
(LOCAL)

Operating Funds	Investment strategies for operating funds (including any commingled pools containing operating funds) shall have as their primary objectives preservation and safety of principal, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.
Custodial Funds	Investment strategies for custodial funds shall have as their primary objectives preservation and safety of principal, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.
Debt Service Funds	Investment strategies for debt service funds shall have as their primary objective sufficient investment liquidity to timely meet debt service payment obligations in accordance with provisions in the bond documents. Maturities longer than one year are authorized provided legal limits are not exceeded.
Capital Project Funds	Investment strategies for capital project funds shall have as their primary objective sufficient investment liquidity to timely meet capital project obligations. Maturities longer than one year are authorized provided legal limits are not exceeded.
Safekeeping and Custody	The District shall retain clearly marked receipts providing proof of the District's ownership. The District may delegate, however, to an investment pool the authority to hold legal title as custodian of investments purchased with District funds by the investment pool.
Sellers of Investments	<p>Prior to handling investments on behalf of the District, a broker/dealer or a qualified representative of a business organization must submit required written documents in accordance with law. [See Sellers of Investments, CDA(LEGAL)]</p> <p>Representatives of brokers/dealers shall be registered with the Texas State Securities Board and must have membership in the Securities Investor Protection Corporation (SIPC) and be in good standing with the Financial Industry Regulatory Authority (FINRA).</p>
Soliciting Bids for CDs	In order to get the best return on its investments, the District may solicit bids for certificates of deposit in writing, by telephone, or electronically, or by a combination of these methods.
Interest Rate Risk	<p>To reduce exposure to changes in interest rates that could adversely affect the value of investments, the District shall use final and weighted-average-maturity limits and diversification.</p> <p>The District shall monitor interest rate risk using weighted average maturity and specific identification.</p>
Internal Controls	A system of internal controls shall be established and documented in writing and must include specific procedures designating who has authority to withdraw funds. Also, they shall be designed to

protect against losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the District. Controls deemed most important shall include:

1. Separation of transaction authority from accounting and recordkeeping and electronic transfer of funds.
2. Avoidance of collusion.
3. Custodial safekeeping.
4. Clear delegation of authority.
5. Written confirmation of telephone transactions.
6. Documentation of dealer questionnaires, quotations and bids, evaluations, transactions, and rationale.
7. Avoidance of bearer-form securities.

These controls shall be reviewed by the District's independent auditing firm.

Annual Review

The Board shall review this investment policy and investment strategies not less than annually and shall document its review in writing, which shall include whether any changes were made to either the investment policy or investment strategies.

Annual Audit

In conjunction with the annual financial audit, the District shall perform a compliance audit of management controls on investments and adherence to the District's established investment policies.

into an offsetting position or using a financial agreement or producer price agreement in a correlated security, index, or other commodity.

Eligible Entity

“Eligible entity” means a political subdivision that has:

1. A principal amount of at least \$250 million in outstanding long-term indebtedness, long-term indebtedness proposed to be issued, or a combination of outstanding long-term indebtedness and long-term indebtedness proposed to be issued; and
2. Outstanding long-term indebtedness that is rated in one of the four highest rating categories for long-term debt instruments by a nationally recognized rating agency for municipal securities, without regard to the effect of any credit agreement or other form of credit enhancement entered into in connection with the obligation.

Eligible Project

“Eligible project” has the meaning assigned by Government Code 1371.001 (issuance of obligations for certain public improvements).

Gov’t Code 2256.0207(a)

Corporate Bond

“Corporate bond” means a senior secured debt obligation issued by a domestic business entity and rated not lower than “AA-” or the equivalent by a nationally recognized investment rating firm. The term does not include a debt obligation that, on conversion, would result in the holder becoming a stockholder or shareholder in the entity, or any affiliate or subsidiary of the entity, that issued the debt obligation, or is an unsecured debt obligation. *Gov’t Code 2256.0204(a)*

Written Policies

The board shall adopt by rule, order, ordinance, or resolution, as appropriate, a written investment policy regarding the investment of its funds and funds under its control. The investment policies must primarily emphasize safety of principal and liquidity and must address investment diversification, yield, and maturity and the quality and capability of investment management. The policies must include:

1. A list of the types of authorized investments in which the district’s funds may be invested;
2. The maximum allowable stated maturity of any individual investment owned by the district;
3. For pooled fund groups, the maximum dollar-weighted average maturity allowed based on the stated maturity date of the portfolio;

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

4. Methods to monitor the market price of investments acquired with public funds;
5. A requirement for settlement of all transactions, except investment pool funds and mutual funds, on a delivery versus payment basis; and
6. Procedures to monitor rating changes in investments acquired with public funds and the liquidation of such investments consistent with the provisions of Government Code 2256.021 [see Loss of Required Rating, below].

Gov't Code 2256.005(a), (b)

Annual Review

The board shall review its investment policy and investment strategies not less than annually. The board shall adopt a written instrument by rule, order, ordinance, or resolution stating that it has reviewed the investment policy and investment strategies and that the written instrument so adopted shall record any changes made to either the investment policy or investment strategies. *Gov't Code 2256.005(e)*

Annual Audit

A district shall perform a compliance audit of management controls on investments and adherence to the district's established investment policies. The compliance audit shall be performed in conjunction with the annual financial audit. *Gov't Code 2256.005(m)*

Investment
Strategies

As an integral part of the investment policy, the board shall adopt a separate written investment strategy for each of the funds or group of funds under the board's control. Each investment strategy must describe the investment objectives for the particular fund using the following priorities in order of importance:

1. Understanding of the suitability of the investment to the financial requirements of the district;
2. Preservation and safety of principal;
3. Liquidity;
4. Marketability of the investment if the need arises to liquidate the investment before maturity;
5. Diversification of the investment portfolio; and
6. Yield.

Gov't Code 2256.005(d)

Investment Officer

A district shall designate by rule, order, ordinance, or resolution, as appropriate, one or more officers or employees as investment officer(s) to be responsible for the investment of its funds consistent

- 11.D.1. Public hearing to consider the possible redistricting plan to address population changes identified in the 2020 United States Census
- 11.E. Board to consider and possible action to approve a Resolution of the Westwood Independent School District, Anderson County, Texas adopting a Redistricting Plan for Single Member Trustee Districts following the release of the 2020 Census, Establishing, Findings of Fact and Providing an Effective Date
Presenter: Hans Graff

Westwood ISD Agenda Item Information

Meeting Date: January 10, 2022

Subject: Redistricting Plan for Single Member Trustee Districts

Administrator Responsible: Wade Stanford

Summary: After the Special Meeting on January 3, 2022, Sara Leon and Associates adjusted the Draft Map to keep all trustees in their respective districts. Hans Graff will present the updated map and resolution.

Administration's Recommendation: The administration recommends the approval of the resolution as presented.

Possible Motion: I move to adopt the Resolution Adopting Single Member Trustee Districts as presented.

Board Approval Required

XYES

NO

RESOLUTION ADOPTING SINGLE MEMBER TRUSTEE DISTRICTS

**A RESOLUTION OF THE WESTWOOD INDEPENDENT SCHOOL DISTRICT,
ANDERSON COUNTY, TEXAS ADOPTING A REDISTRICTING PLAN FOR
SINGLE MEMBER TRUSTEE DISTRICTS FOLLOWING RELEASE OF 2020
DECENNIAL CENSUS, ESTABLISHING FINDINGS OF FACT AND PROVIDING
AN EFFECTIVE DATE**

WHEREAS, the Board of Trustees of the Westwood Independent School District has certain responsibilities for redistricting under federal and state law including, but not limited to, the Fourteenth and Fifteenth Amendments to the United States Constitution and the Voting Rights Act, 52 U.S.C.A. § 10301, *et seq.*, and Texas Education Code §11.052; and

WHEREAS, Texas Education Code Section 11.052(i) provides that not later than the 90th day before the date of the first regular school board election at which trustees may officially recognize and act on the last preceding federal census, the board shall redivide the district into the appropriate number of trustee districts if the census data indicates that the population of the most populous district exceeds the population of the least populous district by more than 10 percent; and

WHEREAS, upon review of the 2020 census data, the Board of Trustees determined that a population imbalance of greater than ten percent exists between the Single Member Trustee Districts, also sometimes referred to as Trustee Districts, requiring redistricting of the Single Member Trustee Districts; and

WHEREAS, Texas Education Code Section 11.053 provides that the board of trustees of an independent school district that adopts a redistricting plan under Section 11.052 may provide for the trustees in office when the plan is adopted or the school district is redistricted to serve for the remainder of their terms, and that the trustee districts shall subsequently be filled as the staggered terms of the trustees then in office expire; and

WHEREAS, the Board of Trustees adopted redistricting criteria that have served as a framework to guide the public and the Board of Trustees in its consideration of districting plans; and

WHEREAS, the Board of Trustees has considered alternative plans prepared by the District's legal counsel and demographer for the redistricting of Trustee Districts; and

WHEREAS, a notice of public hearing on redistricting of Trustee Districts was published on the District's website so as to inform voters about the proposed redistricting and give the District's residents an opportunity to attend and comment on the redistricting plans prepared by the District's legal consultant and demographer; and

WHEREAS, the Board of Trustees conducted public hearings on January 3 and January 10, 2022, at which hearing public input was solicited and received by the Board of Trustees; and

WHEREAS the Board of Trustees is of the opinion that the redistricting plan for Trustee Districts, a copy of which is appended hereto as "Exhibit A" and incorporated herein by reference, best

meets the redistricting criteria previously adopted by the Board of Trustees, is preferable to the other plans considered and should be adopted by the District for school board Trustee elections beginning with Trustee elections taking place in May 2022, and all subsequent elections until the next redistricting following the release of the next federal census.

NOW THEREFORE BE IT RESOLVED by the Board of Trustees of the Westwood Independent School District, Palestine, Texas, that:

1. The foregoing recitals are found to be true and correct and are hereby adopted and incorporated as findings of fact.

2. The Board of Trustees finds that the redistricting plan for Trustee Districts that is appended hereto as “Exhibit A” and incorporated herein by reference best balances population between the districts and meets the redistricting criteria previously adopted by the Board of Trustees.

3. Based upon the foregoing findings and criteria, the Board of Trustees hereby approves the redistricting plan for Trustee Districts attached hereto as “Exhibit A”, such plan to become effective as of January 10, 2022, with the trustees now serving to continue in office until each such respective term expires, and such positions shall subsequently be filled as the staggered terms of trustees now in office expire.

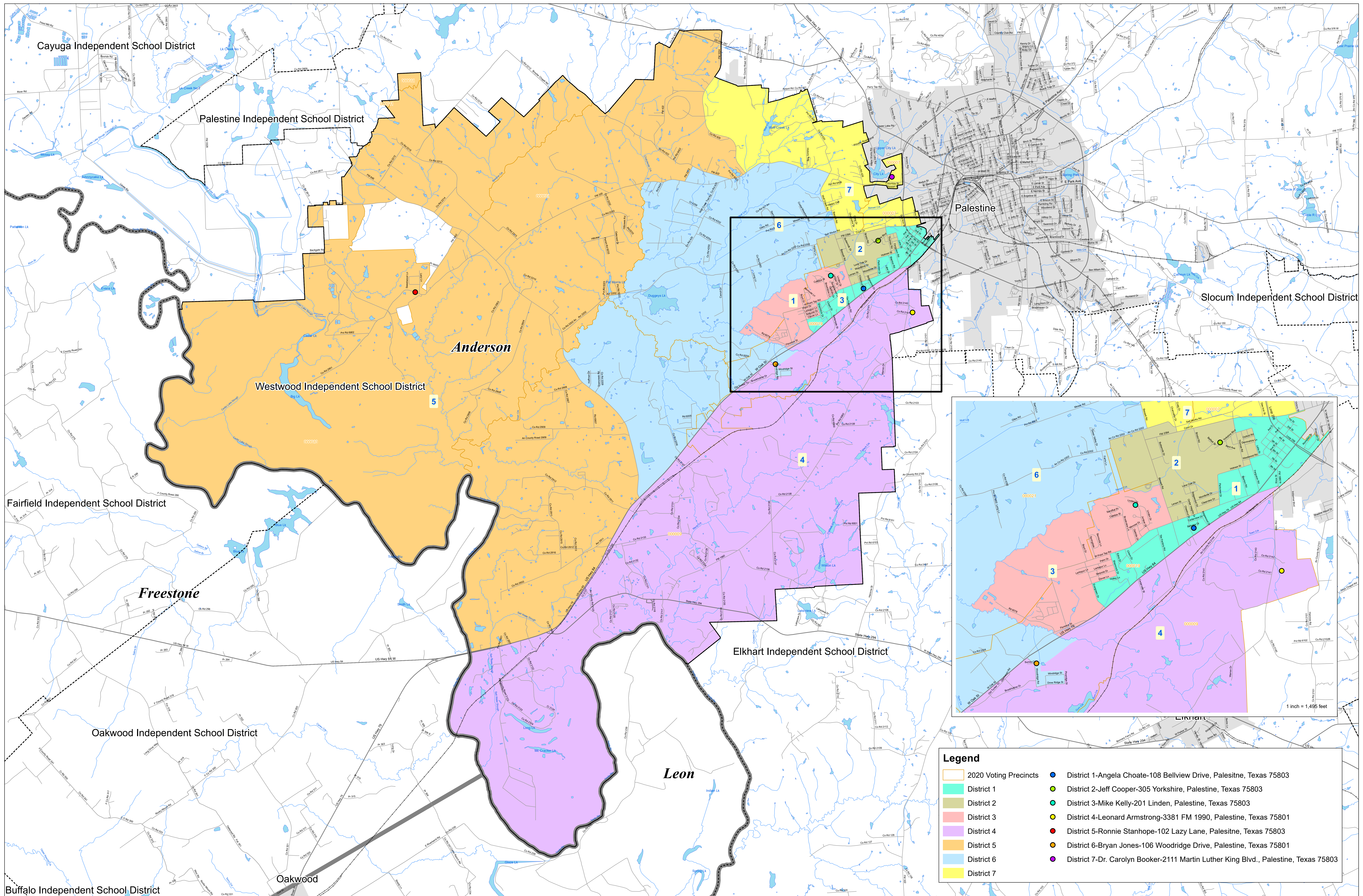
4. It is found that the meeting at which this Resolution was approved was properly noticed and held in strict compliance with the Texas Open Meetings Act, Ch. 551 Texas Government Code.

ADOPTED this 10th day of January, 2022 by a majority vote of the Board of Trustees of the Westwood Independent School District.

Dr. Carolyn J. Booker
President, Board of Trustees

Mr. Mike Kelly
Secretary, Board of Trustees

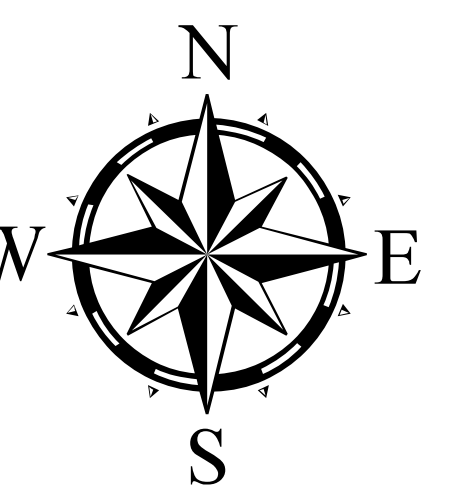
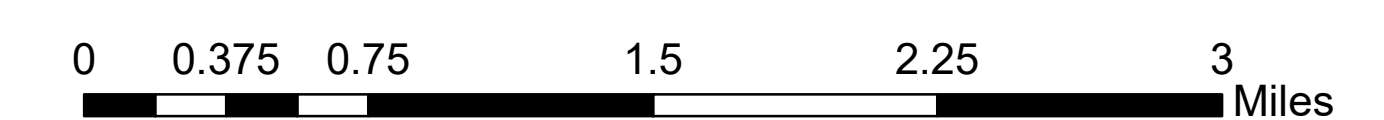
EXHIBIT A



DISTRICT	Total Population Tabulation				Demographics as a Percent of Total Population															
	All Persons	Target	Dev.	Difference	White	%	Black	%	Hispanic	%	Amer Indian	%	Asian	%	Hawaiian	%	Other Race	%	Two or More Races	%
1	1,171	1,134	3.24%	37	613	52.35%	219	18.70%	269	22.97%	4	0.34%	24	2.05%	0	0.00%	3	0.26%	39	3.33%
2	1,112	1,134	-1.96%	-22	651	58.54%	257	23.11%	146	13.13%	7	0.63%	12	1.08%	0	0.00%	5	0.45%	34	3.06%
3	1,132	1,134	-0.20%	-2	704	62.19%	174	15.37%	215	18.99%	5	0.44%	1	0.09%	0	0.00%	2	0.18%	31	2.74%
4	1,097	1,134	-3.29%	-37	760	69.28%	148	13.49%	123	11.21%	8	0.73%	15	1.37%	0	0.00%	1	0.09%	42	3.83%
5	1,156	1,134	1.91%	22	793	68.60%	93	8.04%	164	14.19%	2	0.17%	37	3.20%	0	0.00%	5	0.43%	62	5.36%
6	1,187	1,134	4.65%	53	928	78.18%	51	4.30%	167	14.07%	3	0.25%	7	0.59%	0	0.00%	2	0.17%	29	2.44%
7	1,085	1,134	-4.35%	-49	534	49.22%	341	31.43%	161	14.84%	6	0.55%	0	0.00%	0	0.00%	2	0.18%	41	3.78%
Total	7,940	7,940	9.00%		4,983	62.76%	1,283	16.16%	1,245	15.68%	35	0.44%	96	1.21%	0	0.00%	20	0.25%	278	3.50%

Westwood ISD, Texas Draft Map A

Data Source:
2020 TIGERLINE GEOGRAPHY
2020 CENSUS (PL 94-171) SUMMARY FILE



12. **CLOSED SESSION**

12.A. Superintendent's Evaluation

12.B. Acknowledge professional contracts

13. Reconvene from Closed Session

14. Discussion and Possible Approval of Action Arising from Closed Session

15. Future Agenda Items and Requests

16. Adjournment

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 or Texas Government Code section 418.183(f). 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. [See BEC(LEGAL)]

The notice for this meeting was posted in compliance with the Texas Open Meeting Act on:

For the Board of Trustees