

**AGENDA OF RED OAK INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES REGULAR MEETING
Monday, December 19, 2022**

Notice is hereby given that a Regular Meeting of the Board of Trustees of the Red Oak Independent School District will be held on Monday, December 19, 2022 beginning at 7:00 PM at Red Oak ISD Education Service Center, 109 West Red Oak Road, Red Oak, TX 75154.

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 the meeting notice.

1. CALL TO ORDER / ESTABLISH QUORUM
2. INVOCATION
Pastor David Johnston, Senior Pastor of Highland Meadows Church, Red Oak
3. PLEDGES OF ALLEGIANCE
Roseline Ukpai, 5th Grade Student from Shields Elementary School
4. RECOGNITIONS
 - A. Top Hawks
Brenda Sanford, Superintendent
 - B. Hawk Staff Spotlight
Brenda Sanford, Superintendent
 - C. Red Oak I.S.D. 15th Annual Christmas Card Art Competition Winners
Beth Trimble, Executive Director of Communications
 - D. Red Oak High School Cross Country Teams
Bryan Reed, Head Coach
 - E. Qarbon Aerospace - Robotics Team Program Sponsor
Jennifer Jeter, ROHS Assistant Principal
 - F. Grant Check Presentation from Red Oak ISD Education Foundation
Karen Anderson, Executive Director of Red Oak ISD Education Foundation
5. OPEN FORUM - PUBLIC HEARING
 - A. Public Hearing - Financial Integrity Rating System of Texas (F.I.R.S.T.) 4
Report for the 2020-2021 School Year
Dr. Bill Johnston, CPA, Assistant Superintendent of Business Services / Chief Financial Officer
6. SUPERINTENDENT'S REPORT
 - A. Discussion of Districtwide Intruder Detection Audit Report Findings
Phillip Prasifka, Chief of Police, Red Oak ISD Police Department
 - B. Projects Update
Kevin Freels, Assistant Superintendent of District Operations
 - C. District Update
Brenda Sanford, Superintendent
7. OPEN FORUM 33
8. ACTION ITEMS
 - A. Consent Agenda
 1. Minutes from School Board Special Meeting on November 3, 2022 35
 2. Minutes from School Board Regular Meeting on November 14, 2022 38
 3. Minutes from School Board Special Meeting on November 18, 2022 43
 4. Payment of Current Bills Over \$50,000

5.	Budget Amendments 2022-2023	46
B.	Consideration and Approval of Purchase of District Vehicles from the 2022-2023 Budget Brent Stanford, Executive Director of Support Services	48
C.	Consideration and Approval of Participation in Houston-Galveston Area Council Cooperative Julie Phillips, Purchasing Agent	51
D.	Consideration and Approval of RFP #2022-11-01 - ROISD - Food, Catering, and Related Services Julie Phillips, Purchasing Agent	57
E.	Consideration and Approval of Resolution to Accept Electronic Bids and Proposals Julie Phillips, Purchasing Agent	59
9.	INFORMATION ITEMS	
A.	Enrollment Report	62
B.	Finance Report	66
10.	CLOSED SESSION	
A.	Texas Government Code 551.071 - For the purpose of a private consultation with the Board's attorney on any and all subjects or matters authorized by law.	
B.	Texas Government Code 551.072 - For the purpose of discussing the purchase, exchange, lease or value of real property.	
C.	Texas Government Code 551.073 - For the purpose of considering a negotiated contract for a prospective gift or donation.	
D.	Texas Government Code 551.074 - For the purpose of considering the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee.	
	1. Personnel Matters	
E.	Texas Government Code 551.076 - To consider the deployment, or specific occasions for implementation, of security personnel or devices.	
F.	Texas Government Code 551.082 - For the purpose of considering discipline of a public school child or children or to hear a complaint by an employee against another employee if the complaint or charge directly results in a need for a hearing.	
G.	Texas Government Code 551.0821 - Personally identifiable information of Public School students.	
H.	Texas Government Code 551.083 - For the purpose of considering the standards, guidelines, terms or conditions the Board will follow, or instruct its representatives to follow, in consultation with representative of employee groups in connection with consultation agreements provided for by Section 13.901 of the Texas Education Code.	
I.	Texas Government Code 551.084 - For the purpose of excluding witness or witnesses from a hearing during examination of another witness.	
J.	Texas Government Code 551.086 - For the purpose of considering economic development negotiations.	
11.	RECONVENE IN OPEN SESSION FOR ACTION RELATIVE TO CLOSED SESSION	
12.	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 convene in such closed meeting in accordance with the Open Meetings Act, Government Code, Chapter 551, Subchapters D and E. Before any closed

meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions or decisions will be taken in open meeting.

Any person with a disability or special accommodation need should call 972-617-2941 no later than 10:00 a.m. on the scheduled meeting date.

This notice was posted in compliance with the Open Meetings Act on December 16, 2022 at 4:30 p.m.

Brenda Sanford, Superintendent
(For the Board of Trustees)

**NOTICE OF PUBLIC MEETING
TO DISCUSS
RED OAK INDEPENDENT SCHOOL
DISTRICT'S
School Financial Accountability Rating**

**Red Oak Independent School District will hold
a public meeting
at 7:00 p.m., December 19, 2022
at the
Red Oak ISD Education Service Center
109 West Red Oak Road
Red Oak, Texas**

**The purpose of this meeting is to discuss the
Red Oak Independent School District's
rating on the state's financial accountability
system (FIRST).**



Red Oak ISD

Annual Financial Management Report

2022



109 West Red Oak Road, Red Oak, TX 75154
972-617-2941 (phone) / 972-617-4333 (fax)
www.redoakisd.org



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RED OAK

INDEPENDENT SCHOOL DISTRICT

109 W. RED OAK ROAD P.O. BOX 9000 RED OAK, TEXAS 75154 972.617.2941
BRENDA SANFORD, SUPERINTENDENT

December 1, 2022

To The Citizens of Red Oak Independent School District:

In accordance with Texas Administrative Code Chapter 109, Subchapter AA 109.001, the 2022 Annual Financial Management Report is being presented. The state's financial accountability system, Financial Integrity Rating System of Texas (FIRST), started in 2002. Major changes to the School FIRST system were implemented by the Texas Education Agency in 2015 and more changes have occurred with the 2022 Report.

During these challenging times, maintaining the financial health of the District and modeling accountability is imperative. One of the District's goals is to develop a standard of excellence that will result in positive student success. To achieve this standard of excellence, the Business Office is committed to developing long term financial planning that will support the instructional and operational goals of the District.

The 2021-2022 Annual Financial Management Report is based on the financial data from the 2020-2021 fiscal year. For the 2022 Report, Red Oak ISD received a Superior FIRST rating, which is the same rating as the last several years, but is an improvement from three (3) years ago. For this year's reporting period, we assessed last year's rating data and continued to address several financial situations which had negatively impacted the rating in the prior years. The goal of the District is to continually assess the District's financial situation and improve financial management practices to ensure that our students receive the best education possible.

Red Oak ISD remains committed to excellence and transparency with taxpayer funds. This Annual Financial Management Report will be posted to the District's website at www.redoakisd.org.

Should you have any questions, please feel free to come by or call my office.

Sincerely,

Brenda Sanford
Superintendent

**Red Oak Independent School District
Annual Financial Management Report
2021-2022
Executive Summary**

Background Information

This is the 19th year of School FIRST (Financial Accountability Rating System of Texas), a financial accountability system for Texas school districts developed by the Texas Education Agency (TEA) in response to Senate Bill 875 from the 76th Texas Legislature in 1999. The financial rating is issued each year by TEA based on financial data submitted by each school district. The data is submitted through the Public Education Information Management System (PEIMS). This PEIMS data is used to answer a series of specifically designed financial questions for the given fiscal school year.

Major changes to the School FIRST system were implemented by the Texas Education Agency in August 2015 that combined financial management indicators with financial solvency indicators, in accordance with House Bill 5, the 83rd Texas Legislature, Regular Session, 2013. The primary goal of School FIRST is to achieve quality performance in the management of school districts' financial resources, a goal made more significant due to the complexity of accounting associated with Texas' school finance system.

Additional changes were added for 2020-2021 fiscal year. Some of the points per indicator have changed and now there are 20 indicators. In the past, there were 15 indicators. A new type of indicator, called a "Ceiling Indicator" was added.

Determination of Rating

The School FIRST system contains twenty (20) financial indicators assessing the 2020-2021 fiscal year financial data of the District. Indicator questions 1 through 5 are considered to be critical indicators of financial condition and fiscal management and are answered as either "Yes" or "No". There are now 6 ceiling indicators with additional criteria for questions 4,5,6,16,17 and 20. Indicator questions 7 through 15, 18 and 19 are assigned a numerical score based on the numerical measurement used. The highest possible of 100 points is based on receiving a "Yes" on the first 5 indicators and then a numerical score of 0 to 10 on the other indicators. For the 2022 Rating, indicator 5 is not being scored due to changes regarding Governmental Accounting Standards Board (GASB) 75. Indicators 10 and 15 are also not being scored due to the recent pandemic.

District Ratings

For the current reporting period, the School FIRST accountability rating system assigns one of four financial accountability ratings to Texas school districts as follows:

A – Superior Achievement	90 – 100 points
B – Above Standard Achievement	80 – 89 points
C – Meets Standard Achievement	70 – 79 points
F – Substandard Achievement	less than 70 points

Districts that receive the "Substandard Achievement" rating under School FIRST must file a corrective action plan with the Texas Education Agency.

**Red Oak Independent School District
Annual Financial Management Report
2021-2022
Executive Summary**

**For the 2021-2022 School FIRST rating, the Red Oak Independent School District
Received a rating of:**

SUPERIOR ACHIEVEMENT

From the financial data submitted for the 2020-2021 fiscal year, the District received 94 points out of a possible 100. The complete results to the indicators are listed beginning on page 4 of this report. This is an increase of 4 points over as last year, and is an improvement over the rating of Above Average Achievement with 84 points for the 2017-2018 fiscal year.

Reporting, Notices and Public Meetings

The Red Oak ISD School Board is required to publish an annual report describing the financial management performance of the District. The report must include the information provided by the Texas Education Agency and any supplemental information as may be determined by the local board. **A copy of the report will be available, upon request at the District's administrative offices and on the District's website.**

As required by State law, the Board of Trustees shall hold a public meeting within two months of receiving the final financial accountability rating. Notice of the meeting to discuss the school financial accountability rating must be published in a local newspaper. The notice must be no more than thirty days or less than ten days prior to the scheduled meeting date. The District has complied with the public hearing notification in the local newspaper. The public meeting was held in conjunction with the regularly called School Board meeting on December 19, 2022.



ASSESSED RATINGS



Financial Integrity Rating System of Texas

2021-2022 RATINGS BASED ON SCHOOL YEAR 2020-2021 DATA DISTRICT STATUS DETAIL

Name: RED OAK ISD (070911)		Publication Level 1: 8/2/2022 2:05:39 PM	
Status: Passed		Publication Level 2: 8/4/2022 12:15:48 PM	
Rating: A = Superior Achievement		Last Updated: 8/4/2022 12:15:48 PM	
District Score: 94		Passing Score: 70	
#	Indicator Description	Updated	Score
1	Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?	7/12/2022 8:32:56 AM	Yes
2	Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion.)	5/16/2022 10:46:38 AM	Yes
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end?	5/16/2022 10:46:38 AM	Yes
4	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?	5/16/2022 10:46:38 AM	Yes Ceiling Passed
5	Was the total unrestricted net asset balance (Net of the accretion of interest for capital appreciation bonds) in the governmental activities column in the Statement of Net Assets greater than zero?	This indicator is not be scored	



ASSESSED RATINGS

6	Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures?	5/17/2022 9:42:35 AM	Ceiling Passed
7	Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)?	5/16/2022 10:46:39 AM	10
8	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?	5/16/2022 10:46:40 AM	10
9	Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days?	5/16/2022 10:46:40 AM	10
10	Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?	This is not being scored this year	10
11	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency?	5/16/2022 10:46:42 AM	6
12	Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments?	5/16/2022 10:46:42 AM	8
13	Was the school district's administrative cost ratio equal to or less than the threshold ratio?	6/9/2022 10:53:46 AM	10
14	Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)?	5/16/2022 10:46:41 AM	10
15	Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA?	This is not being scored this year	5



ASSESSED RATINGS

16	Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?	5/16/2022 10:46:44 AM	Ceiling Passed
17	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.)	5/16/2022 10:46:45 AM	Ceiling Passed
18	Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)	5/16/2022 10:46:45 AM	10
19	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?	5/16/2022 10:46:46 AM	5
20	Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget?	5/16/2022 10:46:46 AM	Ceiling Passed
			94 Weighted Sum
			1 Multiplier Sum
			(100 Ceiling)
			94 Score



HOW RATINGS ARE ASSESSED

The questions a school district must address in completing the worksheet that is used to assess its financial management system can be confusing to some individuals.

The following is a layman's explanation of what the questions mean or measure, and how Red Oak ISD actually scored on the indicator question and how it impacts the overall rating.

1. Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?

The question asks if the Annual Financial Report was filed by the deadline. The Red Oak ISD fiscal year end is June 30th and the AFR was filed on November 8, 2021 and the deadline was December 27, 2021.

2. Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)

A "modified" version of the auditor's opinion in the annual audit report means that the district needs to correct some of the reporting or financial controls. The goal, therefore, is to receive an "unmodified opinion" on the Annual Financial Report. For Red Oak, this is a "Yes", since the 2020-2021 audit received an unmodified opinion or "clean audit".

3. Was the school district in compliance with the payment terms of all debt agreements at fiscal year end?

This indicator seeks to make certain that the district has paid the debt obligations on a timely basis for any financing arrangements to pay for school construction, school buses, photocopiers, etc. Red Oak received a "Yes" on this indicator.

4. Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?

This indicator seeks to make sure the district fulfilled its obligation to the TRS, TWC and IRS to transfer payroll withholdings and to fulfill any additional payroll-related obligations required to be paid by the district. Red Oak received a "Yes" for this indicator.



HOW RATINGS ARE ASSESSED

- 5. Was the total unrestricted net asset balance (Net of the accretion of interest for capital appreciation bonds) in the governmental activities column in the Statement of Net Assets greater than zero?**

This indicator is not being scored this year due to the impact of accounting changes implemented by the Governmental Accounting Standards Board (GASB).

- 6. Was the average change in (assigned and unassigned) fund balance over 3 years less than a 25% decrease or did the current year assigned and unassigned fund balance exceed 75 days of operational expenditures?**

This indicator measures the percentage change in fund balance to see whether the fund balance is declining too quickly and if it is declining, whether sufficient fund balance remains to operate for at least 75 days? The actual fund balance went up over the prior three (3) years by 17.93% and the most current fund balance is 125 days of operational expenditures. Red Oak received a “Yes” on this indicator.

- 7. Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)?**

This indicator measures how long in days after the end of the fiscal school year that the district could have disbursed funds for its operating expenditures without receiving any new revenues. The number of days of cash on hand for Red Oak was 118.7391 or a score of 10. The optimum number of days of cash on hand is 90 days.

- 8. Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?**

This indicator measures whether the school district had sufficient short-term assets at the end of the fiscal year to pay off its short-term liabilities. The Red Oak assets for the 2020-2021 fiscal year were \$38,441,519 measured against the liabilities of \$12,524,333. This resulted in assets exceeding liabilities by a ratio of 3.0693 to 1 and provided a score of 10. A ratio of 3 to 1 or greater is optimum.

- 9. Did the school district’s general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district’s number of days of cash on hand greater than or equal to 60 days?**

This indicator asks, “Did you spend more than you received?” The Red Oak total revenues were \$61,801,657 compared to total expenditures of \$58,609,332. This equated to the District having 118.7391 days of cash on hand. Red Oak passed this



HOW RATINGS ARE ASSESSED

indicator with a score of 10 since both the revenues were greater than expenditures and the days of cash on hand was greater than 60 days.

10. Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?

This indicator is not being scored this year.

11. Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency?

This question is like asking someone if their mortgage exceeds the market value of their home. The Red Oak long-term liabilities were \$102,595,383 compared to total assets of \$141,913,995 resulting in a ratio of 0.7229 and a score of 6 points. The optimum ratio is 0.60 or less. This indicator also recognizes that high-growth districts incur additional operating costs to open new instructional campuses.

12. Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments?

This indicator asks about the school district's ability to make debt principal and interest payments. Did you meet or exceed the target amount in School FIRST? Red Oak's property value to long term liability ratio was 4.2648 which results in a score of 8 points.

13. Was the school district's administrative cost ratio equal to or less than the threshold ratio?

This indicator measures the percentage of the budget that Texas school districts spend on administration, based on the size of the school district. The ratio takes the administrative costs and divides them by the instructional costs to determine the percentage. Red Oak's administrative cost ratio for the 2020-2021 fiscal year was 9.23% or a score of 10. This is the first year that the District has receive a score of 10 in this indicator. The optimum administrative cost ratio is less than 10% for a district the size of Red Oak.

14. Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)?

If the school district had a decline in students over 3 school years, this indicator asks if the school district decreased the number of the staff on the payroll in proportion to



HOW RATINGS ARE ASSESSED

the decline in students. The student enrollment increased by 110 between 2020-2021 and 2018-2019 for Red Oak and since there was no decline in enrollment, a score of 10 was achieved.

15. Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections?

This indicator is not being scored this year.

16. Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?

This indicator measures the quality of data reported to PEIMS and in the Annual Financial Report to make certain that the data reported in each case “matches up.” If the difference in numbers reported in any fund type is 3 percent or more, the district “fails” this measure. For the 2020-2021 PEIMS submission, the District only had a difference of \$101 compared to the total expenditures of \$58,754,044 which was significantly less than the 3% threshold, so Red Oak received a “Yes” on this indicator.

17. Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)

A “clean audit” of your Annual Financial Report would state that your district has no material weaknesses in internal controls. Any internal weaknesses create a risk of the district not being able to properly account for the use of public funds. Red Oak did not have any material weakness identified or reported, so this indicator was passed.

18. Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)

This indicator measures whether the district is complying with laws, rules and regulations related to the expenditure of grant funds, contracts, and other state and federal funds. Red Oak did not have any material noncompliance identified or reported, so the score was a 10.



HOW RATINGS ARE ASSESSED

19. 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?

This indicator measures whether the district is complying with legal requirements related to financial transparency by posting all required information. All of the required financial information was posted on the Red Oak's website so a score of 5 (the maximum for this indicator) was received.

20. Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget?

This indicator measures whether the school board had the opportunity to consider the impact of changes in property value on the finances of the district. The District's local and State property values were discussed with the Board at the June 15, 2020 Budget workshop for the 2020-2021 fiscal year budget. Red Oak received a "Yes" on this indicator.



DISCLOSURES

Annual disclosures in accordance with Title 19, Texas Administrative Code Chapter 109, Budgeting, Accounting, and Auditing, Subchapter AA, *Commissioner's Rules Concerning Financial Accountability Rating System*, are to provide for increased transparency with the public. The five (5) disclosures that are required and are presented as appendices in the School FIRST financial management report are:

1. Superintendent's Employment Contract in Effect on the Date of the School FIRST public hearing in calendar year 2022.
2. Reimbursements Received by the Superintendent and Board Members in Fiscal Year 2021
3. Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services in Fiscal Year 2021.
4. Gifts Received by the Executive Officer(s) and Board Member(s) in Fiscal Year 2021.
5. Business Transactions between School District and Board Member in Fiscal Year 2021.

Superintendent's Employment Contract

As of December, 2022

For transparency purposes, a school district is required to provide a copy of the superintendent's employment contract that is effective at the time of the School FIRST hearing. Another option school districts can use is to publish the superintendent's employment contract on the school district's Internet site. If published on the Internet, the contract is to remain accessible for twelve months.

On the next several pages is the current superintendent contract that became effective July 1, 2022. An electronic version can also be found on the District's website at www.redoakisd.org.

SUPERINTENDENT TERM CONTRACT

This contract is entered into between the Board of Trustees (the "Board") of Red Oak Independent School District (the "District") and Brenda Sanford (the "Superintendent").

The Board and the Superintendent, for and in consideration for the terms stated in this Contract, hereby agree as follows:

1. **Term:** The Board agrees to employ the Superintendent on a twelve-month basis per school year, beginning July 1, 2022 and ending June 30, 2025. The Board and the Superintendent (the "Parties") may extend the term of this contract by agreement.
2. **Certification:** The Superintendent agrees to maintain the required certification throughout the term of the employment with the District. If the Superintendent's certification expires, is canceled, or is revoked, this Contract is void.
3. **Representation:** The Superintendent makes the following representations:
 - 3.1 **Beginning of the Contract:** At the beginning of this Contract, and at any time during this Contract, the Superintendent specifically agrees to submit to a review of his or her national criminal history record information (NCHRI) if required by the District, TEA, or SBEC. The Superintendent understands that a criminal history record acceptable to the Board, at its sole discretion, is a condition precedent to this Contract.
 - 3.1 **During Contract:** The Superintendent also agrees that, during the term of this Contract, the Superintendent will notify the Board in writing of any arrest or of any indictment, conviction, no contest, or guilty plea, or other adjudication of the Superintendent. The Superintendent agrees to provide such notification in writing within seven calendar days of the event or any shorter period specified in Board policy.
 - 3.2 **False Statements and Misrepresentations:** The Superintendent represents that any records or information provided in connection with his or her employment application are true and correct. Any false statements, misrepresentations, omissions of requested information, or fraud by the Superintendent in or concerning any required records or in the employment application may be grounds for termination or nonrenewal, as applicable.
4. **Duties:** The Superintendent shall be the educational leader and chief executive officer of the District. The Superintendent agrees to perform his or her duties as follows:
 - 4.1 **Authority:** The Superintendent shall perform such duties and have such powers as may be prescribed by the law and the Board. The Board shall have the right to assign additional duties to the Superintendent and to make changes in responsibilities or work at any time during the contract term. All duties assigned by the Board shall be appropriate to and consistent with the professional role and responsibility of the Superintendent.
 - 4.2 **Standard:** Except as otherwise permitted by this Contract, the Superintendent agrees to devote his or her full time and energy to the performance of this or her duties. The Superintendent shall perform his or her duties with reasonable care, skill, and diligence.

The Superintendent shall comply with all Board directives, state and federal laws and rules, Board policy, and regulations as they exist or may hereafter be amended.

4.3 Board Meetings: The Superintendent shall attend all open meetings of the Board. The Superintendent shall also attend all closed meetings of the Board, with the exception of those closed meetings devoted to the consideration of any action or lack of action on the Superintendent's Contract, or the Superintendent's evaluation, or for purposes of resolving conflicts between individual Board members, or when the Board requests to meet without the Superintendent. In the event of illness or Board approved absence, a designee of the Superintendent approved by the Board shall attend such meetings.

4.4 Reassignment: The Superintendent shall not be reassigned from the position of Superintendent to another position without the Superintendent's express written consent.

5 Compensation: The District shall pay the Superintendent an annual salary as follows:

5.1 Salary: The District shall pay the Superintendent an annual salary of Two Hundred and Twenty Five Thousand Two Hundred and no/100 Dollars (\$225,200.00). The Annual salary shall be paid to the Superintendent in equal monthly installments consistent with the Board's policies.

5.1.1 Optional Performance Bonus: Upon completing the Superintendent's annual performance evaluation each year of this Contract, the Board may at their discretion elect to pay the Superintendent, as salary, on or before December 31 of each year of the Contract, an additional Salary Performance Incentive, payable in the event the Superintendent meets the goals established by the Superintendent and the Board pursuant to Board review of said Superintendent goals.

5.1.2 Salary adjustments: At any time during the term of this contract, the Board may in its discretion, review and adjust the salary of the Superintendent as may be permitted by law, but in no event shall the Superintendent be paid less than the salary set forth pursuant to subsection 5.1 of this contract except by mutual agreement of the parties. Such adjustments, if any, shall be in the form of a written addendum to this Contract or a new contract, and such adjustment shall be exclusive of any other benefits unless specifically provided in the addendum or new contract. If such adjustments are made during the school year, the new salary shall not be effective until the beginning of the next school year unless made effective at a different date by action of the Board and permitted by law.

5.1.3 Widespread salary reduction: If the Board implements a widespread salary reduction under Texas Education Code section 21.4023, the Superintendent's annual salary shall be reduced by the percent or fraction of a percent that is equal to the average percent or fraction of a percent by which teacher salaries have been reduced.

5.1.4 Furlough: If the Board implements a furlough under Texas Education Code section 21.4021, the Superintendent shall be furloughed the same

number of days as other contract personnel and the Superintendent's salary shall be reduced in proportion to the number of furlough days.

- 5.2 Benefits:** The Districts shall provide benefits to the Superintendent as provided by state law and Board policies. The Board reserves the right to amend its policies at any time during the term of this Contract to reduce or increase these benefits, at the Board's sole discretion.
- 5.3 Civic Activities:** The Superintendent is encouraged to participate in community and civic affairs. The expense of these activities, subject to Board approval in advance, may be borne by the District.
- 5.4 Professional Organizations:** The Superintendent shall devote the Superintendent's time, attention, and energy to the direction, administration, and supervision of the District. The Board, however, encourages the continued professional growth of the Superintendent through the Superintendent's active attendance and participation in appropriate professional meetings, seminars, conferences, or courses at the local, regional, state, and national level. In its encouragement of the Superintendent to grow professionally, the Board shall permit a reasonable amount of release time for the Superintendent as the Superintendent and the Board deem appropriate, to attend such meetings, seminars, conferences, or courses. The District does hereby agree to provide in the District's budget per contract year an amount to be used for registration, travel, meals, lodging, and other related expenses. The District shall pay for the Superintendent's membership dues to the Texas Association of School Administrators and two other professional organizations selected by the Superintendent.
- 5.5 Travel Reimbursement:** The District will reimburse the Superintendent for required business travel outside the jurisdictional boundaries of the District at the maximum Federal Standard Mileage Rate then allowable by the U.S. Internal Revenue Service. The Superintendent shall comply with all policies, procedures and documentation requirements established by the Board, the District's independent auditors and the state and federal laws regarding the reimbursement.
- 5.6 Residence in District:** As a condition of employment with Red Oak Independent School District, the Superintendent shall reside within the geographic boundaries of the District at all times while employed by the District.
- 5.7 Residence Option:** As a condition of employment with the District, the Superintendent will reside on District property in a District owned house ("Teacherage") in order to better conserve, maintain, and manage District property and facilities, and insure adequate supervision of District activities. The Board of Trustees and Superintendent may enter into a lease agreement for the Teacherage for the benefit and convenience of the District. In accordance with a written lease agreement, the Superintendent will be responsible for paying monthly rent of Two Thousand and no/100 Dollars (\$2,000.00) and home telephone bill for the Teacherage. The District shall pay for all other utilities, and shall be responsible for all routine repairs and maintenance of the Teacherage, including lawn and garden maintenance.
- 5.8 Teacher Retirement System.** Provided that the Superintendent meets certain previously agreed-upon goals for each year of this Agreement, established by both the Board and Superintendent, the District shall supplement the Superintendent's compensation by an

amount equal to Eight percent (8%) of the Superintendent's annual salary in Section 5.1 as a contribution to the Texas Teacher Retirement System ("TRS"), with any extensions made by the Board for performance of Superintendent duties. If earned, this supplement shall include both the retirement and TRS-Care parts of the TRS member contribution, as applicable. The additional salary supplement shall be paid to the Superintendent as determined by the Board and shall be reported as creditable compensation by the District for purposes of TRS, to the extent permitted by TRS.

5.8.1 Weighted Goals: The goals agreed-upon by the Board and the Superintendent shall be weighted to provide an option for partial payment and contribution in the event that some, but not all, goals are met.

6 Suspension: In accordance with Texas Education Code Chapter 21, the Board may suspend the Superintendent without pay during the term of this Contract for good cause as determined by the Board.

7 Termination and Nonrenewal of Contract: Termination or nonrenewal of this contract, or resignation under this contract, will be pursuant to Texas Education Code Chapter 21.

8 General Provisions:

8.1 Amendment: This Contract may not be amended except by written agreement of the Parties.

8.2 Severability: If any provision in this Contract is, for any reason, held to be invalid, illegal, or unenforceable, such invalidity, illegality, or unenforceability shall not affect any other provision of the Contract. This Contract shall be construed as if such invalid, illegal, or unenforceable provision had never been a part of the Contract.

8.3 Entire Agreement: All existing agreements and contracts, both verbal and written, between the Parties regarding the employment of the Superintendent are superseded by this Contract. This Contract constitutes the entire agreement between the Parties.

8.4 Applicable Law and Venue: Texas law shall govern construction of this Contract. The Parties agree that venue for any litigation relating to the Superintendent's employment with the District, including this Contract, shall be the county in which the District's administration building is located. If litigation is brought in federal court, the Parties agree that venue shall be the federal district and division in which the district's administration building is located.

8.5 Paragraph Headings: The headings used at the beginning of each numbered paragraph in this Contract are not intended to have any legal effect; the headings do not limit or expand the meaning of the paragraphs that follow them.

8.6 Legal Representation: Both Parties have been represented by legal counsel of their choice, or have had the opportunity to consult with legal counsel, in the negotiation and execution of this Contract.

9 Notices:

9.1 To Superintendent: The Superintendent agrees to keep a current address on file with the District's human resources office and the Board President. The Superintendent agrees that the Board may meet any legal obligation it has to give the Superintendent written notice regarding this Contract or the Superintendent's employment by hand-delivery, or by certified mail, regular mail, and/or express delivery service to the Superintendent's address of record.

9.2 To Board: The Board agrees that the Superintendent may meet any legal obligation to give the Board written notice regarding this Contract or the Superintendent's employment by providing one copy of the notice to the President of the Board and one copy to the Vice President of the Board. The Superintendent may provide such notices by hand delivery, or by certified mail, regular mail, and/or express delivery service, to the Board President and Vice President's addresses of record, as provided to the District.

I have read this Contract and agree to abide by its terms and conditions:

Superintendent: Brenda Sanford (Brenda Sanford)
Date Signed: 6/13/2022

Red Oak ISD Board President: John Anderson (John Anderson)
Date Signed: 6/13/2022

Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period
Ended June 30, 2021

Description of Reimbursements	Brenda Sanford	John Anderson	Johnny Knight	Melanie Petersen	Michelle Porter	Brian Sebring	Joy Shaw	Penny Story
Meals	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Lodging	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	2,630.00	660.00	760.00	710.00	335.00	660.00	325.00	660.00
Total	\$ 2,630.00	\$ 660.00	\$ 760.00	\$ 710.00	\$ 335.00	\$ 660.00	\$ 325.00	\$ 660.00

Note – The spirit of the rule is to capture all “reimbursements” for the fiscal year, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order. Reimbursements to be reported per category include:

Meals – Meals consumed out-of-town and in-district meals at area restaurants (excludes catered meals for board meetings).

Lodging - Hotel charges.

Transportation - Airfare, car rental (can include fuel on rental), taxis, mileage reimbursements, leased cars, parking and tolls.

Motor fuel – Gasoline.

Other - Registration fees, telephone/cell phone, internet service, and other reimbursements (or on-behalf of) to the superintendent and board member not defined above.

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

For the Twelve-Month Period
Ended June 30, 2021

Name(s) of Entity(ies)	Amount Received
None	\$ -
Total	\$ -

Note – Compensation does not include business revenues from the superintendent’s livestock or agricultural-based activities on a ranch or farm. Report gross amount received (do not deduct business expenses from gross revenues). Revenues generated from a family business that have no relationship to school district business are not to be disclosed.

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

For the Twelve-Month Period
Ended June 30, 2021

	Brenda Sanford	John Anderson	Johnny Knight	Melanie Petersen	Michelle Porter	Brian Sebring	Joy Shaw	Penny Story
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Note – An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification. (Any gifts received by their immediate family as described in Government Code, Chapter 573, Subchapter B, Relationships by Consanguinity or by Affinity will be reported under the applicable school official.)

Business Transactions Between School District and Board Members

For the Twelve-Month Period
Ended June 30, 2021

	John Anderson	Johnny Knight	Melanie Petersen	Michelle Porter	Brian Sebring	Joy Shaw	Penny Story
Amounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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



GLOSSARY OF TERMS

Accounting: A standard school fiscal accounting system must be adopted and installed by the board of trustees of each school district. The accounting system must conform to generally accepted accounting principles. This accounting system must also meet at least the minimum requirements prescribed by the state board of education, subject to review and comment by the state auditor.

Ad Valorem Property Tax: Literally the term means "according to value." Ad valorem taxes are based on a fixed proportion of the value of the property with respect to which the tax is assessed. They require an appraisal of the taxable subject matter's worth. General property taxes are almost invariably of this type. Ad valorem property taxes are based on ownership of the property, and are payable regardless of whether the property is used or not and whether it generates income for the owner (although these factors may affect the assessed value).

Adopted Tax Rate: The tax rate set by the school district to meet its legally adopted budget for a specific calendar year.

All Funds: A school district's accounting system is organized and operated on a fund basis where each fund is a separate fiscal entity in the school district much the same as various corporate subsidiaries are fiscally separate in private enterprise. All Funds refers to the combined total of all the funds listed below:

- The General Fund
- Special Revenue Funds (Federal Programs, Federally Funded Shared Services, State Programs, Shared State/Local Services, Local Programs)
- Debt Service Funds
- Capital Projects Funds
- Enterprise Funds for the National School Breakfast and Lunch Program

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assigned Fund Balance: The assigned fund balance represents tentative plans for the future use of financial resources. Assignments require executive management (per board policy to assign this responsibility to executive management prior to end of fiscal year) action to earmark fund balance for bona fide purposes that will be fulfilled within a reasonable period of time. The assignment and dollar amount for the assignment may be determined after the end of the fiscal year when final fund balance is known.

Auditing: Accounting documents and records must be audited annually by an independent auditor. Texas Education Agency (TEA) is charged with review of the independent audit of the local education agencies.

Beginning Fund Balance: The General Fund balance on the first day of a new school year. For most school districts this is equivalent to the fund balance at the end of the previous school year.

Budget: The projected financial data for the current school year. Budget data are collected for the general fund, food service fund, and debt service fund.

Budgeting: Not later than August 20 of each year, the superintendent (or designee) must prepare a budget for the school district if the fiscal year begins on September 1. (For those districts with fiscal years beginning July 1, this date would be June 20.) The legal requirements for funds to be budgeted are included in the Budgeting module of the TEA Resource Guide. The budget must be adopted before expenditures can be made, and this adoption must be prior to the setting of the tax rate for the budget year. The budget must be itemized in detail according to



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classification and purpose of expenditure, and must be prepared according to the rules and regulations established by the state board of education. The adopted budget, as necessarily amended, shall be filed with TEA through the Public Education Information Management System (PEIMS) as of the date prescribed by TEA.

Capital Outlay: This term is used as both a Function and an Object. Expenditures for land, buildings, and equipment are covered under Object 6600. The amount spent on acquisitions, construction, or major renovation of school district facilities are reported under Function 80.

Capital Project Funds: Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds.)

Cash: The term, as used in connection with cash flows reporting, includes not only currency on hand, but also demand deposits with banks or other financial institutions. Cash also includes deposits in other kinds of accounts or cash management pools that have the general characteristics of demand deposit accounts in that the governmental enterprise may deposit additional cash at any time and also effectively may withdraw cash at any time without prior notice or penalty.

Chapter 49: A key "equity" chapter in the Texas Education Code (TEC) is Chapter 49 (formally Chapter 41). This Chapter is devoted to wealth equalization through the mechanism of recapture, the recovery of financial resources from districts defined by the state as high property wealth. Resources are recovered for the purpose of sharing them with low-wealth districts. Districts that are subject to the provisions of Chapter 49 must make a choice among several options in order to reduce their property wealth and share financial resources.

Committed Fund Balance: The committed fund balance represents constraints made by the board of trustees for planned future use of financial resources through a resolution by the board, for various specified purposes including commitments of fund balance earned through campus activity fund activities. Commitments are to be made as to purpose prior to the end of the fiscal year. The dollar amount for the commitment may be determined after the end of the fiscal year when final fund balance is known.

Comptroller Certified Property Value: The district's total taxable property value as certified by the Comptroller's Property Tax Division (Comptroller Valuation).

Days of Cash on Hand: The number of days the school district can disburse funds for its operating expenditures without receiving any new revenues.

Debt Service Fund: Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Debt Services: Two function areas (70 and 71) and one Object (6500) are identified using this terminology "debt services." Function 70 is a major functional area that is used for expenditures that are used for the payment of debt principal and interest including Function 71. Expenditures that are for the retirement of recurring bond, capital lease principal, and other debt, related debt service fees, and for all debt interest fall under Function 71. Object 6500 covers all expenditures for debt service.

Debt Service Coverage Ratio: This ratio measures an organization's ability to make debt principal and interest payments that will become due during the year.



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Deferred Revenue: Resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as deferred revenue. In governmental funds, earned amounts also are reported as deferred revenue until they are available to liquidate liabilities of the current period.

Ending Fund Balance: The amount of unencumbered surplus fund balance reported by the district at the end of the specified school year. For most school districts this will be equivalent to the fund balance at the beginning of the next school year.

Excess (Deficiency): Represents receivables due (excess) or owed (deficiency) at the end of the school year. This amount is recorded as Asset Object 1200.

Existing Debt Allotment (EDA): Is the amount of state funds to be allocated to the district for assistance with existing debt.

Federal Revenues: Revenues paid either directly to the district or indirectly through a local or state government entity for Federally- subsidized programs including the School Breakfast Program, National School Lunch Program, and School Health and Related Services Program. This amount is recorded as Revenue Object 5900.

Fiscal Year: A period of 12 consecutive months legislatively selected as a basis for annual financial reporting, planning, and budgeting. The fiscal year may run September 1 through August 31 or July 1 through June 30.

Foundation School Program (FSP)

Status:

The Foundation School Program (FSP) is the shared financial arrangement between the state and the school district, where property taxes are blended with revenues

from the state to cover the cost of basic and mandated programs. The nature of this arrangement falls in one of the following status categories: Regular, Special Statutory, State Administered, Education Service Center, or Open Enrollment Charter School District.

FTE: Full-Time Equivalent measures the extent to which one individual or student occupies a full-time position or provides instruction, e.g., a person who works four hours a day or a student that attends a half of a day represents a .5 FTE.

Function: Function codes identify the expenditures of an operational area or a group of related activities. For example, in order to provide the appropriate atmosphere for learning, school districts transport students to school, teach students, feed students and provide health services. Each of these activities is a function. The major functional areas are:

- Instruction and Instructional-Related Services
- Instructional and School Leadership
- Support Services - Student
- Administrative Support Services
- Support Services; Non-Student Based
- Ancillary Services
- Debt Service
- Capital Outlay
- 90 Intergovernmental Charges

Fund Balance: The difference between assets and liabilities reported in a governmental fund.

General Administration: The amount spent on managing or governing the school district as an overall entity. Expenditures associated with this functional area are reported under Function 41.

General Fund: This fund finances the fundamental operations of the district in partnership with the community. All revenues and expenditures not accounted



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for by other funds are included. This is a budgeted fund and any fund balances are considered resources available for current operations.

I&S Tax Rate: The tax rate calculated to provide the revenues needed to cover Interest and Sinking (I&S) (also referred to as Debt Service). I&S includes the interest and principal on bonds and other debt secured by property tax revenues.

Incremental Costs: The amount spent by a school district with excess wealth per WADA on the purchase of attendance credits either from the state or from other school district(s). Expenditures associated with this functional area are reported under Function 92.

Instruction: The amount spent on direct classroom instruction and other activities that deliver, enhance or direct the delivery of learning situations to students regardless of location or medium. Expenditures associated with this functional area are reported under Function 11.

Instructional Facilities Allotment (IFA): (State Aid) Provides assistance to school districts in making debt service payments on qualifying bonds and lease-purchase agreements. Proceeds must be used for the construction or renovation of an instructional facility.

Intergovernmental Charges: "Intergovernmental" is a classification used when one governmental unit transfers resources to another. In particular, when a Revenue Sharing District purchases WADA or where one school district pays another school district to educate transfer students. Expenditures associated with this functional area are reported under Function 90.

Investments in Capital Assets, Net of Related Debt: One of three components of net assets that must be reported in both

government-wide and proprietary fund financial statements. Related debt, for this purpose, includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the government.

Local & Intermediate Revenues: All revenues from local taxes and other local and intermediate revenues. For specifics, see the definitions for Local Tax and Other Local & Intermediate Revenues. This amount is recorded under Object 5700.

Local Tax: This is all revenues from local real and personal property taxes, including recaptured funds from 1) Contracted Instructional Services between public schools (Function 91) and 2) Incremental Costs associated with Chapter 41 of the Texas Education Code (Function 92).

M&O Tax Rate: The tax rate calculated to provide the revenues needed to cover Maintenance & Operations (M&O). M&O includes such things as salaries, utilities, and day-to-day operations.

Modified Opinion: Term used in connection with financial auditing. A modification of the independent auditor's report means there exists one or more specific exceptions to the auditor's general assertion that the district's financial statements present fairly the financial information contained therein according to generally accepted accounting principles.

No-New-Revenue Tax Rate: Formally called the Effective Tax Rate. Provides the unit with approximately the same amount of local tax revenue it had the year before on properties taxes in both years. A comparison of the no-new-revenue tax rate to the taxing unit's proposed tax rate shows if there will be a tax increase.



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Nonspendable Fund Balance: The portion of fund balance that is in non-liquid form, including inventories, prepaid items, deferred expenditures, long-term receivables and encumbrances (if significant). Nonspendable fund balance may also be in the form of an endowment fund balance that is required to remain intact.

Object: An object is the highest level of accounting classification used to identify either the transaction posted or the source to which the associated monies are related. Each object is assigned a code that identifies in which of the following eight major object groupings it belongs:

- 1000 Assets
- 2000 Liabilities
- 3000 Fund Balances
- 5000 Revenue
- 6000 Expenditures/Expenses
- 7000 Other Resources/Non-Operating Revenue/Residual Equity Transfers In
- 8000 Other Uses/Non-Operating Revenue/Residual Equity Transfers Out

Operating Expenditures: A wide variety of expenditures necessary to a district's operations fall into this category with the largest portion going to payroll and related employee benefits and the purchase of goods and services.

Operating Expenditures/Student: Total Operating Expenditures divided by the total number of enrolled students.

Operating Revenues and Expenses: Term used in connection with the proprietary fund statement of revenues, expenses, and changes in net assets. The term is not defined as such in the authoritative accounting and financial reporting standards, although financial statement preparers are advised to consider the definition of operating

activities for cash flows reporting in establishing their own definition.

Other Local & Intermediate Revenues: All local and intermediate revenues NOT from local real and personal property taxes including:

- Revenues Realized as a Result of Services Rendered to Other School Districts
- Tuition and Fees
- Rental payments, interest, investment income
- Sale of food and revenues from athletic and extra/co-curricular activities
- Revenues from counties, municipalities, utility districts, etc.

Other Operating Costs: Expenditures necessary for the operation of the school district that are NOT covered by Payroll Costs, Professional and Contracted Services, Supplies and Materials, Debt Services, and Capital Outlay fall into this category and include travel, insurance and bonding costs, election costs, and depreciation. This amount is recorded as Expenditure/Expense Object 6400.

Other Resources: This amount is credited to total actual other resources or non-operating revenues received or residual equity transfers in. This amount is recorded under Object 7020.

Payments for Shared Services Arrangements: Payments made either from a member district to a fiscal agent or payments from a fiscal agent to a member district as part of a Shared Services Arrangement (SSA). The most common types of SSAs relate to special education services, adult education services, and activities funded by the Elementary and Secondary Education Act (ESEA). Expenditures associated with this functional area are reported under Function 93.



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Payroll: Payroll costs include the gross salaries or wages and benefit costs for services or tasks performed by employees at the general direction of the school district. This amount is recorded as Expenditure/Expense Object 6100. *(NOTE: Payroll amounts do not include salaries for contract workers, e.g., for food service and maintenance. Therefore, this figure will vary significantly between districts and campuses that use contract workers and those that do not.)*

PEIMS: A state-wide data management system for public education information in the State of Texas. One of the basic goals of PEIMS, as adopted by the State Board of Education in 1986, is to improve education practices of local school districts. PEIMS is a major improvement over previous information sources gathered from aggregated data available on paper reports. School districts submit their data via standardized computer files. These are defined in a yearly publication, the PEIMS Data Standards.

Plant Maintenance & Operations: The amount spent on the maintenance and operation of the physical plant and grounds and for warehousing and receiving services. Expenditures associated with this functional area are reported under Function 51.

Property /Refined ADA: The district's Comptroller Certified Property Value divided by its total Refined ADA.

Property/WADA: The district's Comptroller Certified Property Value divided by its total WADA.

Refined ADA: Refined Average Daily Attendance (also called RADA) is based on the number of days of instruction in the school year. The aggregate eligible days attendance is divided by the number of days of instruction to compute the refined average daily attendance.

Restricted Fund Balance: This is the portion of fund balance that has externally enforceable constraints made by outside parties.

Revenues: Any increase in a school district's financial resources from property taxes, foundation fund entitlements, user charges, grants, and other sources. Revenues fall into the three broad sources of revenues: Local & Intermediate, State and Federal.

Robin Hood Funds: See Wealth Equalization Transfer.

School Year: The twelve months beginning September 1 of one year and ending August 31 of the following year or beginning July 1 and ending June 30. Districts now have two options.

Special Revenue Fund: A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes.

State Revenues: Revenues realized from the Texas Education Agency, other state agencies, shared services arrangements, or allocated on the basis of state laws relating to the Foundation School Program Act. This amount is recorded as Revenue Object 5800.

Unassigned Fund Balances: Available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e., committed or assigned). One primary criterion of rating agencies for school bonds is the relative amount of unassigned fund balance. Bond rating agencies view unassigned fund balances as a reflection of the financial strength of school districts and show concern when district fund balances decrease.



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Unmodified Opinion: Term used in connection with financial auditing. An unmodified independent auditor's opinion means there are no stated exceptions to the auditor's general assertion that the district's financial statements present fairly the financial information contained according to generally accepted accounting principles.

Unrestricted Net Asset Balance: The term net asset refers to the amount of total assets less total liabilities. Unrestricted net asset balance refers to the portion of total net assets that is neither invested in capital assets nor restricted.

Voter-Approved Tax Rate: Formally called the Rollback Tax Rate. Provides governments other than school districts with approximately the same amount of tax revenue it spent the previous year for day-to-day operations plus an extra 8 percent cushion and sufficient funds to pay its debts in the coming year. For school districts, the M&O portion of the voter-approved tax rate allows school districts to add four cents (\$0.04) to the lesser of the prior tax year compressed operating tax rate or the no-new-revenue M&O rate to generate operating funds. School districts will get to add to the compressed operating rate any additional cents approved by voters at a 2006 or subsequent rollback election, not 8 percent. The voter-approved tax rate is the highest rate that the taxing

unit may adopt before voters can petition for an election to roll back the adopted rate to the voter-approved rate. For school districts, no petition is required; it's an automatic election if the adopted rate exceeds the voter-approved rate.

WADA: A Weighted Average Daily Attendance (WADA) is used to measure the extent students are participating in special programs. The concept of WADA in effect converts all of a school district's students with their different weights to a calculated number of regular students required to raise the same amount of revenue. The greater the number of students eligible for special entitlements, the greater a school district's WADA will be.

Wealth Equalization Transfer: The amount budgeted by districts for the cost of reducing their property wealth to the required equalized wealth level (Function 91). Sometimes referred to as Robin Hood Funds

DISCLAIMER

All of the information provided in this Glossary is believed to be accurate and reliable; however, TASBO and TSPRA assume no responsibility for any errors, appearing in this information or otherwise. Further, TASBO and TSPRA assume no responsibility for the use of the information provided.

AUDIENCE PARTICIPATION SIGN-UP SHEET

Any person wishing to address the Board about a topic related to District business during the period reserved for public comment at a Board meeting must sign up to be heard, in accordance with District policy BED(LOCAL):

1. Each participant will be limited to two (2) minutes to make comments to the Board.
2. Under the Texas Open Meetings Act, the Board is not permitted to discuss or act upon any issues that are not posted on the agenda for tonight's meeting.
3. The Board has adopted complaint policies that are designed to secure, at the lowest possible administrative level, a prompt and equitable resolution of complaints and concerns. Each of these processes provides that, if a resolution cannot be achieved administratively, the person may appeal the administrative decision to the Board as a properly posted agenda item. For further information on those policies, please contact Kevin Freels, Assistant Superintendent of District Operations, for student issues, and Michelle Ailara, Assistant Superintendent of Human Resources, for employee issues at 972-617-2941. If the subject of your comment involves a pending grievance, please continue to seek resolution through the grievance process and address the Board only at the appropriate stage of that process.
4. Under the Texas Open Meetings Act, the Board may exercise its authority to discuss certain subject matters in closed session, including matters involving individual District staff members and individual students. If your comment concerns one of these subjects, please address your concern through the complaint policies described above.
5. Finally, please be aware that rules of decorum will be enforced during the public comment period. Personal attacks, name-calling, and rude or slanderous remarks will not be tolerated. Each participant is legally responsible for the content and consequences of his or her own statements.

Please fill in the information requested below if you wish to address the Board during the public comment period:

Name (please print) _____

Address _____

ROISD Campus Your Child(ren) attends _____

School District of Residence _____ Telephone _____

Topic/ Agenda Item _____

Limit on Participation	Audience participation at a Board meeting is limited to the portion of the meeting designated to receive public comment in accordance with this policy. At all other times during a Board meeting, the audience shall not enter into discussion or debate on matters being considered by the Board, unless requested by the presiding officer.
Public Comment	At regular Board meetings, the Board shall permit public comment, regardless of whether the topic is an item on the agenda posted with notice of the meeting.
Regular Meetings	
Special Meetings	At all other Board meetings, public comment shall be limited to items on the agenda posted with notice of the meeting.
Procedures	<p>Individuals who wish to participate during the portion of the meeting designated for public comment shall sign up with the presiding officer or designee before the meeting begins as specified in the Board's procedures on public comment and shall indicate the agenda item or topic on which they wish to address the Board.</p> <p>Public comment shall occur at the beginning of the meeting.</p> <p>Except as permitted by this policy and the Board's procedures on public comment, an individual's comments to the Board shall not exceed two minutes per meeting.</p>
Meeting Management	When necessary for effective meeting management or to accommodate large numbers of individuals wishing to address the Board, the presiding officer may make adjustments to public comment procedures, including adjusting when public comment will occur during the meeting, reordering agenda items, deferring public comment on nonagenda items, continuing agenda items to a later meeting, providing expanded opportunity for public comment, or establishing an overall time limit for public comment and adjusting the time allotted to each speaker. However, no individual shall be given less than one minute to make comments.
Board's Response	Specific factual information or recitation of existing policy may be furnished in response to inquiries, but the Board shall not deliberate or decide regarding any subject that is not included on the agenda posted with notice of the meeting.
Complaints and Concerns	<p>The presiding officer or designee shall determine whether an individual addressing the Board has attempted to solve a matter administratively through resolution channels established by policy. If not, the individual shall be referred to the appropriate policy to seek resolution:</p> <ul style="list-style-type: none">• Employee complaints: DGBA• Student or parent complaints: FNG• Public complaints: GF
Disruption	The Board shall not tolerate disruption of the meeting by members of the audience. If, after at least one warning from the presiding officer, any individual continues to disrupt the meeting by his or her words or actions, the presiding officer may request assistance from law enforcement officials to have the individual removed from the meeting.

**MINUTES OF THE
RED OAK INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES SPECIAL MEETING
Thursday, November 3, 2022**

A Special Meeting of the Board of Trustees of Red Oak ISD was held Thursday, November 3, 2022, beginning at 6:30 PM at the Red Oak ISD Education Service Center, 109 West Red Oak Road, Red Oak, TX 75154.

1. CALL TO ORDER / ESTABLISH QUORUM

The Special Meeting of the School Board was called to order by John Anderson, President of the School Board, at 6:30 p.m.

The Red Oak ISD School Board met at the Red Oak ISD Education Service Center and the presiding officer, John Anderson, noted that a quorum of Board Members was present; that the meeting was duly called; and that notice of the meeting had been posted in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551.00.

The following Board members were present: John Anderson, President; Melanie Petersen, Vice President; Brian Sebring, Secretary; Donna Knight; Michelle Porter; and Penny Story.

The following Board member was absent: Johnny Knight.

2. INVOCATION

Mr. Anderson led the invocation.

3. PLEDGES OF ALLEGIANCE

Ms. Petersen led the Pledges of Allegiance to the American and Texas flags.

4. OPEN FORUM

No one spoke in Open Forum.

5. ACTION ITEMS

A. Consideration and Approval of Envision Payment Solution Agreement and Bank Release Authorizations

Dr. Bill Johnston, CPA, Assistant Superintendent of Business Services / Chief Financial Officer

Ms. Knight made a motion to approve the Agreement and Bank Release Authorization to begin the payment recovery of returned checks for three bank accounts (General Operating, Food Service and Student Activity Fund).

Ms. Porter seconded the motion. The motion passed 6 – 0.

- B. Consideration and Approval of Purchase of Cafeteria Tables
Victoria Ybarra, Director of Student Nutrition

Ms. Petersen made a motion to approve the purchase of 200 cafeteria tables from The Edu-Source Corp. for Red Oak Middle School. Ms. Knight seconded the motion. The motion passed 6 – 0.

- C. Consideration and Approval of Adoption of Resolution and TASB Local Board Policy BBB (LOCAL) - Board Members: Elections
Brenda Sanford, Superintendent

Ms. Knight made a motion that the Board formally adopt the Resolution for Method of Voting in School Board Elections to be by majority vote instead of plurality and further adopts the proposed policy revision to BBB (LOCAL). Ms. Petersen seconded the motion. The motion passed 6 – 0.

- D. Consideration and Approval of Secondary Level New Course Proposals and Deletions for 2023-2024
Melissa Sulak, Executive Director of Curriculum and Instruction

Ms. Petersen made a motion to approve the new course proposals, including all innovative courses, as presented, and course deletions in order to be in compliance with local and state policies. Mr. Sebring seconded the motion. The motion passed 6 – 0.

6. CLOSED SESSION

The Board did not convene into Closed Session.

- A. Texas Government Code 551.071 - For the purpose of a private consultation with the Board's attorney on any and all subjects or matters authorized by law.
B. Texas Government Code 551.072 - For the purpose of discussing the purchase, exchange, lease or value of real property.
C. Texas Government Code 551.073 - For the purpose of considering a negotiated contract for a prospective gift or donation.
D. Texas Government Code 551.074 - For the purpose of considering the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee.
E. Texas Government Code 551.076 - To consider the deployment, or specific occasions for implementation, of security personnel or devices.
F. Texas Government Code 551.082 - For the purpose of considering discipline of a public school child or children or to hear a complaint by an employee against another employee if the complaint or charge directly results in a need for a hearing.
G. Texas Government Code 551.0821 - Personally identifiable information of Public School students.

- H. Texas Government Code 551.083 - For the purpose of considering the standards, guidelines, terms or conditions the Board will follow, or instruct its representatives to follow, in consultation with representative of employee groups in connection with consultation agreements provided for by Section 13.901 of the Texas Education Code.
 - I. Texas Government Code 551.084 - For the purpose of excluding witness or witnesses from a hearing during examination of another witness.
 - J. Texas Government Code 551.086 - For the purpose of considering economic development negotiations.
7. RECONVENE IN OPEN SESSION FOR ACTION RELATIVE TO CLOSED SESSION

The Board did not convene into Closed Session.

ADJOURNMENT

As there was no further business or action to be taken, the meeting adjourned at 6:44 p.m.

John Anderson, Board President

Brian Sebring, Board Secretary

**MINUTES OF THE
RED OAK INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES REGULAR MEETING
Monday, November 14, 2022**

A Regular Meeting of the Board of Trustees of Red Oak ISD was held Monday, November 14, 2022, beginning at 7:00 PM at the Red Oak ISD Education Service Center, 109 West Red Oak Road, Red Oak, TX 75154.

1. CALL TO ORDER / ESTABLISH QUORUM

The Regular Meeting of the School Board was called to order by John Anderson, President of the School Board, at 7:00 p.m.

The Red Oak ISD School Board met at the Red Oak ISD Education Service Center and the presiding officer, John Anderson, noted that a quorum of Board Members was present; that the meeting was duly called; and that notice of the meeting had been posted in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551.00.

The following Board members were present: John Anderson, President; Melanie Petersen, Vice President; Brian Sebring, Secretary; Donna Knight; Johnny Knight; Michelle Porter; and Penny Story.

The following Board members were absent: None.

2. INVOCATION

Rev. Joshua Kirkpatrick led the invocation.

3. PLEDGES OF ALLEGIANCE

Ms. Knight led the Pledges of Allegiance to the American and Texas flags.

4. SUPERINTENDENT'S REPORT

- A. Red Oak High School Student Council Fall Conference Report
Angela Thomas, Sponsor

Ms. Thomas and Lauren Starling, STUCO Media Secretary, gave an update on the Fall Conference.

- B. District Update
Brenda Sanford, Superintendent

Congratulations to the Red Oak Hawk Football Team. They are moving onto the area round of playoffs and will take on Abilene High at Vernon Newsom Stadium in Mansfield at 7:00 p.m. on Friday, November 18.

Red Oak High School held a special Veterans Day breakfast and assembly on November 11, which honored and recognized local veterans.

Red Oak ISD held a Community Pep Rally on November 9 at Goodloe Stadium where we celebrated the successes of our fall sports teams and introduced our winter sports athletes.

**Three volleyball players signed to play collegiate volleyball.
Grace Lee – Texas Southern University
Alayna Guerrero – Midwestern State University
Chloe Munoz – SAGU**

The Red Oak FFA participated in the Blackland District LDE Contest and did a great job. Four teams are advancing to AREA VII LDE Contest in Waxahachie on November 19th.

**Senior Chapter Quiz: 1st place- Advancing to Area
Drew Fleming
Mariana Garica
Mattie Smith
Emily Brown**

**Public Relations: 1st place- Advancing to Area
Alaia Avalos
Taitum Viens
Autumn D'Angelo
Mackenna Johnson**

**Senior Radio Broadcasting: 1st place- Advancing to Area
Hannah Harper
Nicholas Todd
Hannah Mullins**

**Greenhand Quiz: 2nd place- Advancing to Area
Leah Lopez
Khyrie Mendoza
Carlie Hughes
Monserratte Bourdon**

**Greenhand Radio Broadcasting: 1st place
Marissa Lariz
Morgynn Maines
Rebecca Randerson**

**Greenhand Creed Speaking- 6th place out of 15
Leah Lopez**

Congratulations to our Middle School band students on being selected for the 2022 All-Region Band. We had 40 students that were selected for this honor.

The Red Oak High School Cheerleaders received 3rd place at the NCA Dallas Regional Competition on November 12.

Congratulations to our District and the Business Office for their third consecutive Meritorious Budget Award.

Red Oak ISD has earned the highest form of recognition in the area of budget development and presentation. The Association of School Business Officials International (ASBO) recognized the District for excellence in budget presentation with the Meritorious Budget Award (MBA) for the 2022–2023 budget year.

5. OPEN FORUM

The following individual spoke in Open Forum – Mike Mendoza in regards to the bond election.

6. ACTION ITEMS

A. Consent Agenda

1. Minutes from School Board Regular Meeting on October 17, 2022
2. Payment of Current Bills Over \$50,000
3. Interlocal Cooperation Contract with Ellis County

Ms. Petersen made a motion to approve the Consent Agenda as presented. Mr. Sebring seconded the motion. The motion passed 7 – 0.

- B. Consideration and Approval of Secondary Level New Course Proposals and Deletions for 2023-2024
Melissa Sulak, Executive Director of Curriculum and Instruction

Ms. Petersen made a motion to approve the new course proposals, including all innovative courses, as presented, and course deletions in order to be in compliance with local and state policies. Ms. Knight seconded the motion. The motion passed 7 – 0.

7. INFORMATION ITEMS

A. Campus Improvement Plans

1. Eastridge Elementary
2. Red Oak Elementary School
3. Russell P. Schupmann Elementary School
4. Donald T. Shields Elementary School
5. H. A. Wooden Elementary School
6. Red Oak Middle School
7. Red Oak High School

B. District Improvement Plan

C. Enrollment Report

D. Finance Report

8. CLOSED SESSION

The Board convened into Closed Session at 7:21 p.m.

- A. Texas Government Code 551.071 - For the purpose of a private consultation with the Board's attorney on any and all subjects or matters authorized by law.
- B. Texas Government Code 551.072 - For the purpose of discussing the purchase, exchange, lease or value of real property.
- C. Texas Government Code 551.073 - For the purpose of considering a negotiated contract for a prospective gift or donation.
- D. Texas Government Code 551.074 - For the purpose of considering the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee
 - 1. Personnel Matters
 - 2. Superintendent Goals
- E. Texas Government Code 551.076 - To consider the deployment, or specific occasions for implementation, of security personnel or devices.
- F. Texas Government Code 551.082 - For the purpose of considering discipline of a public school child or children or to hear a complaint by an employee against another employee if the complaint or charge directly results in a need for a hearing.
- G. Texas Government Code 551.0821 - Personally identifiable information of Public School students.
- H. Texas Government Code 551.083 - For the purpose of considering the standards, guidelines, terms or conditions the Board will follow, or instruct its representatives to follow, in consultation with representative of employee groups in connection with consultation agreements provided for by Section 13.901 of the Texas Education Code.
- I. Texas Government Code 551.084 - For the purpose of excluding witness or witnesses from a hearing during examination of another witness.
- J. Texas Government Code 551.086 - For the purpose of considering economic development negotiations.

9. RECONVENE IN OPEN SESSION FOR ACTION RELATIVE TO CLOSED SESSION

The Board reconvened back into Open Session at 8:06 p.m. Ms. Petersen made a motion to approve the superintendent evaluation instrument and superintendent goals for 2022-2023 school year. Mr. Sebring seconded the motion. The motion passed 7 – 0.

Mr. Sebring made a motion to approve personnel recommendations as presented in Closed Session. Ms. Porter seconded the motion. The motion passed 7 – 0.

10. ADJOURNMENT

As there was no further business or action to be taken, the meeting adjourned at 8:07 p.m.

John Anderson, Board President

Brian Sebring, Board Secretary

**MINUTES OF THE
RED OAK INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES SPECIAL MEETING
Friday, November 18, 2022**

A Special Meeting of the Board of Trustees of Red Oak ISD was held Friday, November 18, 2022, beginning at 8:00 AM at the Red Oak ISD Education Service Center, 109 West Red Oak Road, Red Oak, TX 75154.

1. CALL TO ORDER / ESTABLISH QUORUM

The Special Meeting of the School Board was called to order by John Anderson, President of the School Board, at 8:00 a.m.

The Red Oak ISD School Board met at the Red Oak ISD Education Service Center and the presiding officer, John Anderson, noted that a quorum of Board Members was present; that the meeting was duly called; and that notice of the meeting had been posted in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551.00.

The following Board members were present: John Anderson, President; Melanie Petersen, Vice President; Donna Knight; and Penny Story.

The following Board members were absent: Brian Sebring, Secretary; Johnny Knight; and Michelle Porter.

2. INVOCATION

Mr. Anderson led the invocation.

3. PLEDGES OF ALLEGIANCE

Mr. Anderson led the Pledges of Allegiance to the American and Texas flags.

4. OPEN FORUM

No one spoke in Open Forum.

5. ACTION ITEMS

- A. Canvass November 8, 2022 Red Oak Independent School District Bond Election
John Anderson, Board President

Canvassing of the November 8, 2022 Red Oak ISD Bond Election was conducted. Mr. Anderson read the Summary of Precinct Returns with Ms. Petersen confirming with the Ellis County Administrator's Election Results as follows: Prop A (For-4,608 and Against-6,577).

Ms. Petersen made a motion that the Board approve the canvassing of the Election Returns for the Red Oak ISD Bond Election held on November 8, 2022 as presented by Mr. Anderson, along with the Certificate of Order Canvassing Bond Election Returns and the Order Canvassing Bond Election Returns. Ms. Knight seconded the motion. The motion passed 4 – 0.

6. CLOSED SESSION

The Board did not convene into Closed Session.

- A. Texas Government Code 551.071 - For the purpose of a private consultation with the Board's attorney on any and all subjects or matters authorized by law.
- B. Texas Government Code 551.072 - For the purpose of discussing the purchase, exchange, lease or value of real property.
- C. Texas Government Code 551.073 - For the purpose of considering a negotiated contract for a prospective gift or donation.
- D. Texas Government Code 551.074 - For the purpose of considering the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee.
- E. Texas Government Code 551.076 - To consider the deployment, or specific occasions for implementation, of security personnel or devices.
- F. Texas Government Code 551.082 - For the purpose of considering discipline of a public school child or children or to hear a complaint by an employee against another employee if the complaint or charge directly results in a need for a hearing.
- G. Texas Government Code 551.0821 - Personally identifiable information of Public School students.
- H. Texas Government Code 551.083 - For the purpose of considering the standards, guidelines, terms or conditions the Board will follow, or instruct its representatives to follow, in consultation with representative of employee groups in connection with consultation agreements provided for by Section 13.901 of the Texas Education Code.
- I. Texas Government Code 551.084 - For the purpose of excluding witness or witnesses from a hearing during examination of another witness.
- J. Texas Government Code 551.086 - For the purpose of considering economic development negotiations.

7. RECONVENE IN OPEN SESSION FOR ACTION RELATIVE TO CLOSED SESSION

The Board did not convene into Closed Session.

ADJOURNMENT

As there was no further business or action to be taken, the meeting adjourned at 8:05 a.m.

John Anderson, Board President

Brian Sebring, Board Secretary

Budget Amendments 2022-2023

Presented for:

Board Action X Report/Review Only _____

Supporting documents:

None _____ Attached X Provided Later _____

Contact Person:

Teresa Simpson, CPA, Director of Accounting

Background Information:

The legal basis for budget development in Texas school districts is established in Sections 44.002 through 44.006 of the Texas Education Code. The Texas Education Code requires Board approval of the budget for the General Operating, Debt Service, and Food Service Funds. Board Policy CE (Local) provides that the Board shall amend the budget when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources. The attached amendments insure compliance with state and local requirements.

<u>Description</u>	<u>Function</u>	<u>Amount</u>
	11 – Instruction	(36,617)
	13 – Curriculum and Instructional Staff Develop.	6,737
	21 – Instructional Leadership	(3,533)
	23 – School Leadership	12,750
	34 – Student Transportation	(62,000)
	36 – Cocurricular/Extracurricular	20,040
	51 – Plant Maintenance and Operations	<u>62,623</u>
	Net Changes to Expenditures	\$ 0

Fiscal Implications:

There are no net fiscal implications.

Considerations:

The General Fund amendments represent transfers to properly reflect the purpose of fine arts purchases as well as additional professional development for instructional and school leadership staff. Additionally, moving the budget from transportation to maintenance to properly record the purchase of a maintenance vehicle.

Recommendation:

The Administration recommends that the Board approve the amendments to the 2022-2023 budgets as presented.

**Red Oak Independent School District
General Operating Budget
Amended Budget as of 12/19/22**

	Operating Revised Budget October 31, 2022	Amendments Increase/ (Decrease)	Proposed Amended Budget December 31, 2022
Revenues:			
Local, Intermediate, Other	\$ 2,083,448		\$ 2,083,448
Local, Property Taxes	29,395,770	-	29,395,770
State Program Revenues	36,186,390	-	36,186,390
Federal Program Revenues	1,150,000		1,150,000
Total Revenues	\$ 68,815,608	\$ -	\$ 68,815,608
Expenditures			
Instruction	\$ 35,063,976	\$ (36,617)	\$ 35,027,359
Instructional Resources and Media Services	1,031,672	-	1,031,672
Curriculum and Instructional Staff Development	1,944,140	6,737	1,950,877
Instructional Leadership	814,990	(3,533)	811,457
School Leadership	4,034,615	12,750	4,047,365
Guidance, Counseling and Evaluation Services	2,888,265		2,888,265
Social Work Services	175,548		175,548
Health Services	902,216		902,216
Student Transportation	3,314,580	(62,000)	3,252,580
Cocurricular/Extracurricular Activities	2,486,250	20,040	2,506,290
General Administration	3,019,818		3,019,818
Plant Maintenance and Operations	7,432,461	62,623	7,495,084
Security and Monitoring Services	1,387,310		1,387,310
Data Processing Services	1,699,783		1,699,783
Community Services	1,722,163		1,722,163
Debt Service	450,500		450,500
Facilities Acquisition and Construction	52,321		52,321
Payments to Fiscal Agent	45,000		45,000
Other Intergovernmental Charges	350,000		350,000
Total Expenditures	\$ 68,815,608	\$ -	\$ 68,815,608
Other Sources (Uses)			
Other Sources	-		-
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -



GUNN Acura
11911 IH 10 West
San Antonio, TX 78230
Phone: (210) 696-2232

GUNN BUICK GMC
16440 IH 35 North
Selma, TX 78154
Phone: (210) 599-5600

GUNN CHEVROLET
16550 IH 35 North
Selma, TX 78154
Phone: (210) 599-5000

GUNN Honda
14610 IH 10 West
San Antonio, TX 78249
Phone: (210) 680-3371

GUNN NISSAN GUNN NISSAN of DENTON
750 NE LOOP 410 5650 S Interstate 35 E
San Antonio, TX 78209 Corinth, TX 76210
Phone: (210) 496-0806 Phone: (940) 270-9000

DEAL WORKSHEET

Deal # _____

BUYER INFORMATION

Date 12/05/2022
 Buyer's Name Red Oak Isd
 Co-Buyer's Name _____
 Business Name Red Oak Isd
 Address 109 W Red Oak Rd
 City & State Red Oak Zip 75154
 Home Phone _____ Bus. Phone (972) 617-4176
 Cell Phone _____ E-Mail julie.phillips@redoakisd.org
 Est. Delivery Date _____ Customer # _____
 SalesPerson 1 Danny Mireles SalesPerson 1 ID # 151
 SalesPerson 2 _____ SalesPerson 2 ID # _____

TRADE-IN INFORMATION

Yr. _____ Make _____ Model _____ Miles _____
 Lic # _____ Vin # _____
 Lienholder _____
 Acct # _____ Payoff _____ Good Until _____
 Lienholder Address _____
 City & State _____
 Phone # _____ Quoted by _____

TRADE-IN INFORMATION

Yr. _____ Make _____ Model _____ Miles _____
 Lic # _____ Vin # _____
 Lienholder _____
 Acct # _____ Payoff _____ Good Until _____
 Lienholder Address _____
 City & State _____
 Phone # _____ Quoted by _____

Stock # CFC230126 Vin # 1GCWGBFP7P1113003
 Year 2023 Make Chevrolet
 Model Express Cargo Va Model Trim _____
 Miles 16 Color Summit White
 M.S.R.P. \$42,900.00 Discount \$12,282.80 O.S.P. \$30,617.20

Dealer Installed Accessories *

1. Delivery Fee \$414.50
2. HGAC FEE \$600 Per PO 1/2 \$300.00
3. _____
4. _____
5. _____
6. _____
7. HGAC Contract #VE11-20 _____

Selling Price \$30,617.20
 Plus Owed Accessories \$714.50
Selling Price w/ Accessories \$31,331.70
 Sales Services Fee _____
 Trade-In Appraised Value \$0.00
 Factory Rebate(s), if any _____
Sub-Total \$31,331.70
 State Motor Vehicle Sales Tax \$0.00
 Dealer's Inventory Tax \$0.00
 Lic., Title, Insp., R&B, Etag, Ins. Ver., Sys. Fees \$14.50
 Balance Due on Trade-In \$0.00
 Documentary Fee \$0.00
Total \$31,346.20
 Deposit Receipt # _____
 Cash Down Receipt # \$0.00
Amount to Finance \$31,346.20

Payment estimates are based on a standard rate presented to all Gunn customers. Specific terms are subject to each individual customer's ability to meet the financial criteria established by third party lenders. Therefore, the terms shown above are not binding and are subject to change based upon individual customer qualifications.



GUNN Acura
11911 IH 10 West
San Antonio, TX 78230
Phone: (210) 696-2232

GUNN BUICK GMC
16440 IH 35 North
Selma, TX 78154
Phone: (210) 599-5600

GUNN CHEVROLET
16550 IH 35 North
Selma, TX 78154
Phone: (210) 599-5000

GUNN Honda
14610 IH 10 West
San Antonio, TX 78249
Phone: (210) 680-3371

GUNN NISSAN GUNN NISSAN of DENTON
750 NE LOOP 410 5650 S Interstate 35 E
San Antonio, TX 78209 Corinth, TX 76210
Phone: (210) 496-0806 Phone: (940) 270-9000

DEAL WORKSHEET

Deal # _____

BUYER INFORMATION

Date 12/05/2022
 Buyer's Name Red Oak Isd
 Co-Buyer's Name _____
 Business Name Red Oak Isd
 Address 109 W Red Oak Rd
 City & State Red Oak Zip 75154
 Home Phone _____ Bus. Phone (972) 617-4176
 Cell Phone _____ E-Mail julie.phillips@redoakisd.org
 Est. Delivery Date _____ Customer # _____
 SalesPerson 1 Danny Mireles SalesPerson 1 ID # 151
 SalesPerson 2 _____ SalesPerson 2 ID # _____

TRADE-IN INFORMATION

Yr. _____ Make _____ Model _____ Miles _____
 Lic # _____ Vin # _____
 Lienholder _____
 Acct # _____ Payoff _____ Good Until _____
 Lienholder Address _____
 City & State _____
 Phone # _____ Quoted by _____

TRADE-IN INFORMATION

Yr. _____ Make _____ Model _____ Miles _____
 Lic # _____ Vin # _____
 Lienholder _____
 Acct # _____ Payoff _____ Good Until _____
 Lienholder Address _____
 City & State _____
 Phone # _____ Quoted by _____

Stock # CFC230127 Vin # 1GCWGBFP8P1113009
 Year 2023 Make Chevrolet
 Model Express Cargo Va Model Trim _____
 Miles 16 Color Summit White
 M.S.R.P. \$42,900.00 Discount \$12,282.80 O.S.P. \$30,617.20

Dealer Installed Accessories *

- | | |
|------------------------------|----------|
| 1. Delivery Fee | \$414.50 |
| 2. HGAC FEE \$600 Per PO 1/2 | \$300.00 |
| 3. _____ | _____ |
| 4. _____ | _____ |
| 5. _____ | _____ |
| 6. _____ | _____ |
| 7. HGAC Contract#VE11-20 | _____ |

Selling Price	\$30,617.20
Plus Owed Accessories	\$714.50
Selling Price w/ Accessories	\$31,331.70
Sales Services Fee	_____
Trade-In Appraised Value	\$0.00
Factory Rebate(s), if any	_____
Sub-Total	\$31,331.70
State Motor Vehicle Sales Tax	\$0.00
Dealer's Inventory Tax	\$0.00
Lic., Title, Insp., R&B, Etag, Ins. Ver., Sys. Fees	\$14.50
Balance Due on Trade-In	\$0.00
Documentary Fee	\$0.00
Total	\$31,346.20
Deposit Receipt #	_____
Cash Down Receipt #	\$0.00
Amount to Finance	\$31,346.20

Payment estimates are based on a standard rate presented to all Gunn customers. Specific terms are subject to each individual customer's ability to meet the financial criteria established by third party lenders. Therefore, the terms shown above are not binding and are subject to change based upon individual customer qualifications.

INTERLOCAL CONTRACT FOR COOPERATIVE

ILC

No.:

THIS INTERLOCAL CONTRACT ("Contract"), made and entered into pursuant to the Texas Interlocal Cooperation Act, Chapter 791, Texas Government Code (the "Act"), by and between the Houston-Galveston Area Council, hereinafter referred to as "H-GAC," having its principal place of business at 3555 Timmons Lane, Suite 120, Houston, Texas 77027, and **Red Oak ISD**, a local government, a state agency, or a non-profit corporation created and operated to provide one or more governmental functions and services, hereinafter referred to as "End User," having its principal place of business at **109 Red Oak Rd. Red Oak , TX 75154**.

WITNESSETH

WHEREAS, H-GAC is a regional planning commission and political subdivision of the State of Texas operating under Chapter 391, Texas Local Government Code; and

WHEREAS, pursuant to the Act, H-GAC is authorized to contract with eligible entities to perform governmental functions and services, including the purchase of goods and services; and

WHEREAS, in reliance on such authority, H-GAC has instituted a cooperative purchasing program under which it contracts with eligible entities under the Act; and

WHEREAS, End User has represented that it is an eligible entity under the Act, that its governing body has authorized this Contract on **12/19/2022** (Date), and that it desires to contract with H-GAC on the terms set forth below;

NOW, THEREFORE, H-GAC and the End User do hereby agree as follows:

ARTICLE 1: LEGAL AUTHORITY

The End User represents and warrants to H-GAC that (1) it is eligible to contract with H-GAC under the Act because it is one of the following: a local government, as defined in the Act (a county, a municipality, a special district, or other political subdivision of the State of Texas or any other state), or a combination of two or more of those entities, a state agency (an agency of the State of Texas as defined in Section 771.002 of the Texas Government Code, or a similar agency of another state), or a non-profit corporation created and operated to provide one or more governmental functions and services, and (2) it possesses adequate legal authority to enter into this Contract.

ARTICLE 2: APPLICABLE LAWS

H-GAC and the End User agree to conduct all activities under this Contract in accordance with all applicable rules, regulations, and ordinances and laws in effect or promulgated during the term of this Contract.

ARTICLE 3: WHOLE AGREEMENT

This Contract and any attachments, as provided herein, constitute the complete contract between the parties hereto, and supersede any and all oral and written agreements between the parties relating to matters herein.

ARTICLE 4: PERFORMANCE PERIOD

The period of this Contract shall be for the balance of the fiscal year of the End User, which began **07/01/2022** and ends **06/30/2023**. This Contract shall thereafter automatically be renewed annually for each succeeding fiscal year, provided that such renewal shall not have the effect of extending the period in which the End User may make any payment due an H- GAC contractor beyond the fiscal year in which such obligation was incurred under this Contract.

ARTICLE 5: SCOPE OF SERVICES

The End User appoints H-GAC its true and lawful purchasing agent for the purchase of certain products and services through the H- GAC Cooperative Purchasing Program. End User will access the Program through HGACBuy.com and by submission of any duly executed purchase order, in the form prescribed by H-GAC to a contractor having a valid contract with H-GAC. All purchases hereunder shall be in accordance with specifications and contract terms and pricing established by H-GAC. Ownership (title) to products purchased through H-GAC shall transfer directly from the contractor to the End User.

ARTICLE 6: PAYMENTS

H-GAC will confirm each order and issue notice to contractor to proceed. Upon delivery of goods or services purchased, and presentation of a properly documented invoice, the End User shall promptly, and in any case within thirty (30) days, pay H-GAC's contractor the full amount of the invoice. All payments for goods or services will be made from current revenues available to the paying party. In no event shall H-GAC have any financial liability to the End User for any goods or services End User procures from an H- GAC contractor.

ARTICLE 7: CHANGES AND AMENDMENTS

This Contract may be amended only by a written amendment executed by both parties, except that any alterations, additions, or deletions to the terms of this Contract which are required by changes in Federal and State law or regulations are automatically incorporated into this Contract without written amendment hereto and shall become effective on the date designated by such law or regulation.

H-GAC reserves the right to make changes in the scope of products and services offered through the H-GAC Cooperative Purchasing Program to be performed hereunder.

ARTICLE 8: TERMINATION PROCEDURES

H-GAC or the End User may cancel this Contract at any time upon thirty (30) days written notice by certified mail to the other party to this Contract. The obligations of the End User, including its obligation to pay H-GAC's contractor for all costs incurred under this Contract prior to such notice shall survive such cancellation, as well as any other obligation incurred under this Contract, until performed or discharged by the End User.

ARTICLE 9: SEVERABILITY

All parties agree that should any provision of this Contract be determined to be invalid or unenforceable, such determination shall not affect any other term of this Contract, which shall continue in full force and effect.

ARTICLE 10: FORCE MAJEURE

To the extent that either party to this Contract shall be wholly or partially prevented from the performance within the term specified of any obligation or duty placed on such party by reason of or through strikes, stoppage of labor, riot, fire, flood, acts of war, insurrection, accident, order of any court, act of God, or specific cause reasonably beyond the party's control and not attributable to its neglect or nonfeasance, in such event, the time for the performance of such obligation or duty shall be suspended until such disability to perform is removed; provided, however, force majeure shall not excuse an obligation solely to pay funds. Determination of force majeure shall rest solely with H-GAC.

ARTICLE 11: VENUE

Disputes between procuring party and Vendor are to be resolved in accord with the law and venue rules of the State of purchase.

THIS INSTRUMENT HAS BEEN EXECUTED BY THE PARTIES HERETO AS FOLLOWS:

Red Oak ISD

Name of End User (local government, agency, or non-profit corporation)

109 Red Oak Rd.

Physical Address

Houston-Galveston Area Council

3555 Timmons Lane, Suite 120, Houston, TX
77027

By:

Executive Director

Red Oak , TX 75154

City, State ZIP Code

Attest:

Manager

Signature of chief elected or appointed official

Date:

John Anderson, School Board President

Typed Name & Title of Signatory, Date

END USER DATA

Please sign and return the Interlocal Contract, along with this completed form, to H-GAC by emailing it to cpcontractfax@h-gac.com or by faxing it to 713-993-2424. The contract may also be mailed to:

H-GAC Cooperative Purchasing Program
P.O. Box 22777, Houston, TX 77227-2777

Name of End User Agency: **Red Oak ISD** County Name: **Ellis**

Mailing Address: **109 Red Oak Rd. Red Oak , TX 75154**

Main Telephone Number: **972-617-2941** FAX Number: **972-617-4333**

Physical Address: **109 Red Oak Rd. Red Oak , TX 75154** County Name: **Ellis**

Web Site Address: **www.redoakisd.org**

Official Contact: **Julie Phillips**

Mailing Address: **109 Red Oak Rd.**
Red Oak , TX 75154

Title: **Director of Purchasing**

Ph No.: **972-617-4176**

FX No.: **972-617-4333**

E-Mail Address: **julie.phillips@redoakisd.org**

Authorized Official: **John Anderson**

Mailing Address: **109 Red Oak Rd.**
Red Oak , TX 75154

Title: **School Board President**

Ph No.: **972-617-2941**

FX No.: **972-617-4333**

E-Mail Address:

john.anderson@redoakisd.org

Official Contact: **William Johnston**

Mailing Address: **109 Red Oak Rd.**
Red Oak , TX 75154

Title: **CFO**

Ph No.: **972-617-2941**

FX No.: **972-617-4333**

E-Mail Address: **bill.johnston@redoakisd.org**

COMPLETING AND EXECUTING THE ILC PROCESS

Step 1 (complete)

Thank you for completing this step. A PDF copy of the ILC document will be delivered to the email address entered.

Step 2

Secure a signature by the individual identified as the Authorized Official to contractually bind your entity.

Step 3

Scan and email a copy of the contract to H-GAC at cpcontractfax@h-gac.com, or fax it to 713-993-2424.

The contract may also be mailed to:

H-GAC Cooperative Purchasing Program

PO Box 22777

Houston, TX 77227-2777

If you require an original signed contract, please print, sign, and mail two (2) sets of the ILC documents.

Step 4

H-GAC will execute the contract and return a copy to you electronically.

[Go Back](#)

[Submit](#)

RFP #2022-11-01 - ROISD - Food, Catering, and Related Services

Presented for:

Board Action X Report/Review Only

Supporting documents:

None Attached X Provided Later

Contact Person:

Julie Phillips, Director of Purchasing

Background Information:

Texas Education Code 44.031(a) states that contracts valued at \$50,000 or more in the aggregate for each 12-month period are to be made by the method that provides the best value to the district.

A Request for Proposal (RFP 2022-11-01) for ROISD-Food, Catering & Related was properly posted and released with an extended due date. The following responses were received for the month of December.

Responses were received from the following vendors:

Babe's Chicken Dinner House
The Sweet Shak

Fiscal Implications:

The Business Office has identified Catering/Food purchases as an area where a formal competitive BID/RFP process is required by state law. The expected annual purchases for the District will meet or exceed the \$50,000 threshold stated. Proposals were reviewed and evaluated from all responding vendors. The committee has recommended awarding all responding vendors to best meet the needs of the District.

Administrative Recommendation:

A committee of 3 reviewed and evaluated the proposal. Administration recommends approving the following vendors for Food, Catering and Related:

Babe's Chicken Dinner House
The Sweet Shak

SUMMARY EVALUATION FORM

**PROJECT:
FOOD, CATERING
& RELATED
SERVICES**

RFP # 2022-11-01

PARAMETERS:	MAX POINTS	VENDOR	
		The Sweet Shak	Babe's Chicken Dinner House
PURCHASE PRICE	20	15	14
REPUTATION OF VENDOR AND OF THE VENDOR'S GOODS AND SERVICES	20	17.67	19.34
QUALITY OF VENDOR'S GOODS AND SERVICES	20	17	19.67
THE EXTENT TO WHICH THE GOODS AND SERVICES MEET THE DISTRICT'S NEEDS	20	17	19.34
VENDOR'S PAST RELATIONSHIP WITH THE DISTRICT	5	1.67	1.67
THE IMPACT ON THE ABILITY OF THE DISTRICT TO COMPLY WITH LAWS AND RULES RELATING TO HISTORICALLY UNDERUTILIZED BUSINESSES	1	1	1
THE TOTAL LONG-TERM COST TO THE DISTRICT TO ACQUIRE THE VENDOR'S GOODS OR SERVICES	4	3.34	3.67
WHETHER VENDOR OR VENDOR'S ULTIMATE PARENT COMPANY: A. HAS IT'S PRINCIPAL PLACE OF BUSINESS IN TEXAS B. EMPLOYS AT LEAST 500 PERSONS IN TEXAS *	0	0	0
OTHER RELEVANT FACTORS SPECIFICALLY LISTED IN THE REQUEST FOR BIDS OR PROPOSALS A. MET SPECIFICATIONS IN ENTIRETY B. ABILITY TO MEET DELIVERY/INSTALLATION DATE REQUIRED	10	9.67	9.67
	100	82.35	88.36

*This requirement is not to be used for the purchase of telecommunications, information services, building construction, maintenance, or

**This requirement is not to be used for the purchase of federally funded supplies, materials or

Resolution to Accept Electronic Bids or Proposals

Presented for:

Board Action X Report/Review Only _____

Supporting documents:

None _____ Attached X Provided Later _____

Contact Person:

Julie Phillips, Director of Purchasing

Background Information:

Upon approval, the District’s Purchasing office shall utilize an electronic bidding system that allows ROISD to save time and money in the preparation of bids and procurement solicitations, enhance our vendor collaboration, efficiently manage our suppliers, streamline the vendor registration process, automate supplier notification, increase supplier participation, and monitor supplier activity, amongst other benefits. Established procedures will ensure the security and confidentiality of accepting electronic bids or proposals as required in the Texas Education Code Chapter 44.0313.

Fiscal Implications:

This process will save the District time and money by eliminating paper documents and manual data entry. In addition, increased vendor response, which enhances competition, will financially benefit the District.

Administrative Recommendation:

Administration recommends the Board approve the use of an electronic bidding system and the resolution for accepting electronic bids and proposals for procurement.

**RESOLUTION OF THE BOARD ESTABLISHING CRITERIA FOR
ACCEPTING ELECTRONIC BIDS OR PROPOSALS**

WHEREAS, Section 44.0313 of the Texas Education Code and the District's CH(LOCAL) policy permit a school district to receive bids or proposals through electronic transmission if the Board adopts rules to ensure the identification, security, and confidentiality of electronic bids or proposals and to ensure that the electronic bids or proposals remain effectively unopened until the proper time;

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of Red Oak Independent School District establishes the following procedures to be followed when bids and proposals are submitted electronically:

1. Bids or proposals shall be submitted via the District's electronic procurement system during the open bid period;
2. Bids or proposals sent via any other electronic means, other than the District's electronic procurement system shall not be considered;
3. Both District users and vendors are required to access the system through a unique user account and password;
4. Individual user passwords shall be stored in a manner that cannot be accessed by any other user, and the District system administrator shall only have the ability to reset the password through a system-generated program based on a user request to reset a password;
5. All data transmitted between the District and vendors shall be encrypted using standard security technology;
6. The system shall limit inactivity by expiring a session based on a preset period of time;
7. All actions within the system can be audited for actions taken by any user;
8. All formal solicitations shall be electronically sealed in an electronic lockbox and not accessible to any user other than the initiating vendor;
9. The solicitation document includes, at a minimum, the date and time the bid was received by the system;
10. The system shall not allow for any late bids after the closing date and time;
11. The system shall only allow for bids to be electronically unsealed by authorized District staff;
and
12. The system shall retain electronic copies of the vendors' responses for the minimum period of time required by the state of Texas records retention schedule or for an extended period of time if required by the District.

CERTIFICATE FOR RESOLUTION

I hereby certify that the foregoing resolution was presented to the Board of Trustees of the Red Oak Independent School District during a scheduled Board Meeting on December 19, 2022. A quorum of the Board of Trustees being then present, it was then duly moved and seconded that the resolution be adopted, and such resolution was then adopted according to the following vote:

Ayes: _____ Nays: _____ Abstentions: _____

To certify which, witness my hand and the official seal of the District this _____ day of _____, 2022 by the Board of Trustees.

John Anderson, President, Board of Trustees

RED OAK ISD

Daily Enrollment & Attendance Analysis for the Day ending: 12-8-2022

RED OAK HIGH SCHOOL - 001							Total Absences:	121	3rd SW ADA Percentage Breakdown		
	CY	EOY 2021-22	EOY 2020-21	EOY 2019-20	EOY 2018-19	EOY 2017-18			ROHS	12-8 Only	11-7 THRU 12-21
12th Grade	513	480	423	468	444	455	Daily ADA	% of Attendance	12th Grade	94.54	94.08
11th Grade	439	500	477	432	458	439	2048.00	94.42	11th Grade	94.76	94.01
10th Grade	526	458	529	511	438	458	3RD SW ADA	% of Attendance	10th Grade	94.11	94.19
9th Grade	691	556	475	540	511	456	2025.61	93.60	9th Grade	94.36	92.55
Total Enrollment	2169	1994	1904	1951	1851	1808	Yearly ADA	% of Attendance			
							2030.95	94.19			

RED OAK MIDDLE SCHOOL - 041							Total Absences:	88	3rd SW ADA Percentage Breakdown		
	CY	EOY 2021-22	EOY 2020-21	EOY 2019-20	EOY 2018-19	EOY 2017-18			ROMS	12-8 Only	11-7 THRU 12-21
8th Grade	549	588	498	470	503	478	Daily ADA	% of Attendance	8th Grade	93.98	94.11
7th Grade	507	512	544	514	447	480	1453.00	94.29	7th Grade	93.49	94.60
6th Grade	485	492	486	529	487	433	3RD SW ADA	% of Attendance	6th Grade	95.46	94.28
Total Enrollment	1541	1592	1528	1513	1437	1391	1453.50	94.33			
							Yearly ADA	% of Attendance			
							1444.79	94.52			

ELLIS COUNTY JJAEP - 009							Total Absences:	-	3rd SW ADA Percentage Breakdown		
	CY	EOY 2021-22	EOY 2020-21	EOY 2019-20	EOY 2018-19	EOY 2017-18			JJAEP	12-8 Only	11-7 THRU 12-21
12th Grade	0						Daily ADA	% of Attendance	12th Grade		
11th Grade	0						-	-	11th Grade		
10th Grade	0						3RD SW ADA	% of Attendance	10th Grade		
9th Grade	3						-	-	9th Grade		
8th Grade	3						Yearly ADA	% of Attendance	8th Grade		
7th Grade	0						-	-	7th Grade		
6th Grade	0								6th Grade		
5th Grade	0								5th Grade		
Total Enrollment	6										

RED OAK ELEMENTARY - 101							Total Absences:	26	3rd SW ADA Percentage Breakdown		
	CY	EOY 2021-22	EOY 2020-21	EOY 2019-20	EOY 2018-19	EOY 2017-18			ROE	12-8 Only	11-7 THRU 12-21
5th Grade	72	113	107	98	113	113	Daily ADA	% of Attendance	5th Grade	93.06	95.99
4th Grade	98	75	108	116	100	106	491.50	94.98	4th Grade	96.94	95.25
3rd Grade	68	97	73	103	101	91	3RD SW ADA	% of Attendance	3rd Grade	97.06	94.95
2nd Grade	88	68	95	78	94	101	484.84	94.52	2nd Grade	96.59	94.95
1st Grade	75	94	72	94	81	90	Yearly ADA	% of Attendance	1st Grade	96.00	95.92

Kinder	86	62	85	72	79	71
Pre-K	29	38	19	46	36	34
EE	19	22	24	15	15	14
Total Enrollment	535	569	583	622	619	620

478.12	94.47
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Kinder	93.02	92.23
Pre-K	79.31	85.61
EE	93.75	93.19

WOODEN ELEMENTARY - 102		EOY	EOY	EOY	EOY	EOY
	CY	2021-22	2020-21	2019-20	2018-19	2017-18
5th Grade	92	96	85	118	97	93
4th Grade	76	87	85	97	112	94
3rd Grade	89	74	71	96	96	100
2nd Grade	62	87	79	83	98	91
1st Grade	79	60	88	85	78	91
Kinder	79	72	54	98	73	67
Pre-K	29	38	22	0	29	17
EE	1	1	3	1	3	4
Total Enrollment	507	515	487	578	586	557

Total Absences:	42.5
Daily ADA	% of Attendance
448.50	91.34
3RD SW ADA	% of Attendance
457.53	94.10
Yearly ADA	% of Attendance
458.01	94.19

3rd SW ADA Percentage Breakdown		
HAW	12-8 Only	11-7 THRU 12-21
5th Grade	89.13	94.77
4th Grade	96.05	96.54
3rd Grade	97.75	94.14
2nd Grade	85.48	93.00
1st Grade	88.61	92.53
Kinder	91.14	94.17
Pre-K	82.14	89.52
EE	0.00	0.00

EASTRIDGE ELEMENTARY - 103		EOY	EOY	EOY	EOY	EOY
	CY	2021-22	2020-21	2019-20	2018-19	2017-18
5th Grade	84	69	88	67	89	80
4th Grade	99	75	61	75	61	91
3rd Grade	76	89	76	56	79	67
2nd Grade	85	67	72	70	62	73
1st Grade	78	86	61	78	76	65
Kinder	68	68	67	64	64	63
Pre-K	22	21	14	32	14	21
EE	3	4	3	2	1	3
Total Enrollment	515	479	442	444	446	463

Total Absences:	27
Daily ADA	% of Attendance
474.00	94.61
3RD SW ADA	% of Attendance
464.47	93.63
Yearly ADA	% of Attendance
465.67	94.66

3rd SW ADA Percentage Breakdown		
EES	12-8 Only	11-7 THRU 12-21
5th Grade	91.67	94.27
4th Grade	96.97	95.19
3rd Grade	96.05	93.63
2nd Grade	94.12	91.60
1st Grade	94.87	93.45
Kinder	94.12	93.87
Pre-K	90.91	90.66
EE	0.00	0.00

SHIELDS ELEMENTARY - 105		EOY	EOY	EOY	EOY	EOY
	CY	2021-22	2020-21	2019-20	2018-19	2017-18
5th Grade	104	100	88	104	116	106
4th Grade	77	107	86	91	95	111
3rd Grade	75	74	88	85	88	90
2nd Grade	88	77	73	93	75	84
1st Grade	81	79	75	73	89	70
Kinder	84	78	67	78	70	83
Pre-K	41	34	16	35	25	16
EE	14	22	17	10	15	11
Total Enrollment	564	571	510	569	573	571

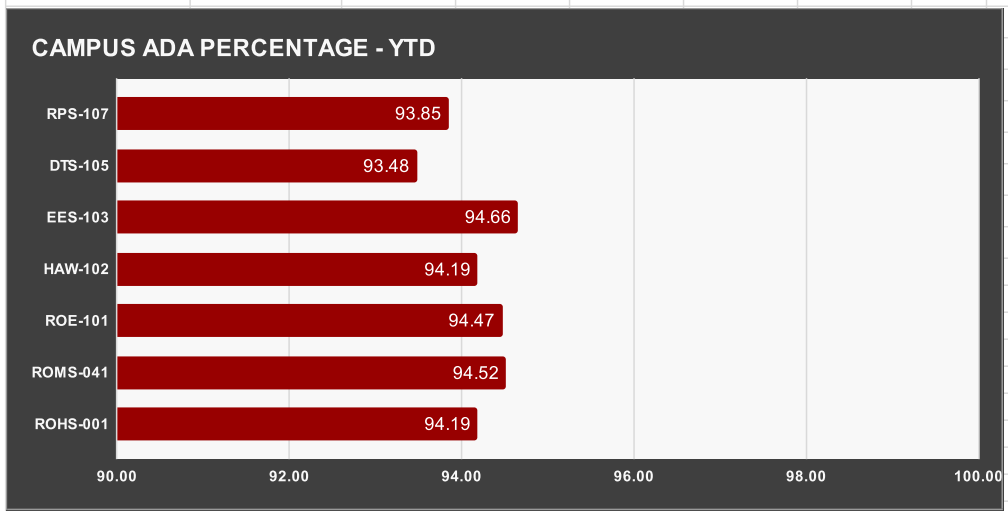
Total Absences:	40.5
Daily ADA	% of Attendance
498.50	92.57
3RD SW ADA	% of Attendance
490.73	91.20
Yearly ADA	% of Attendance
496.19	93.48

3rd SW ADA Percentage Breakdown		
DTS	12-8 Only	11-7 THRU 12-21
5th Grade	94.23	92.50
4th Grade	90.79	92.94
3rd Grade	100.00	94.07
2nd Grade	93.18	91.08
1st Grade	90.00	88.89
Kinder	91.76	89.57
Pre-K	72.50	83.47
EE	95.24	91.78

SCHUPMANN - 107							Total Absences: 52.5		3rd SW ADA Percentage Breakdown		
	CY	EOY 2021-22	EOY 2020-21	EOY 2019-20	EOY 2018-19	EOY 2017-18			RPS	12-8 Only	11-7 THRU 12-21
5th Grade	112	109	90	74	75	82	Daily ADA	% of Attendance	5th Grade	92.86	94.52
4th Grade	106	98	81	75	60	69	605.00	92.02	4th Grade	86.79	93.69
3rd Grade	112	98	83	68	71	61	3RD SW ADA	% of Attendance	3rd Grade	95.54	91.46
2nd Grade	111	94	90	69	63	63	613.11	93.08	2nd Grade	91.89	93.12
1st Grade	104	109	85	62	65	63	Yearly ADA	% of Attendance	1st Grade	93.27	92.41
Kinder	95	104	88	68	49	61	613.25	93.85	Kinder	91.58	93.45
Pre-K	35	36	27	22	11	19			Pre-K	91.43	92.38
EE	4	2	5	3	2	5			EE	0.00	0.00
Total Enrollment	679	650	549	441	396	423					

ROISD Enrollment/Grade Level							Total Absences: 397.5	
	CY	EOY 2021-22	EOY 2020-21	EOY 2019-20	EOY 2018-19	EOY 2017-18		
12th Grade	513	480	423	468	444	455	Daily ADA	% of Attendance
11th Grade	439	500	477	432	458	439	6024.00	93.82
10th Grade	526	458	529	511	438	458	3RD SW ADA	% of Attendance
9th Grade	694	556	475	540	511	456	5995.40	93.64
8th Grade	552	588	498	470	503	478	Yearly ADA	% of Attendance
7th Grade	507	512	544	514	447	480	5989.77	94.23
6th Grade	485	492	486	529	487	433		
5th Grade	464	487	458	461	490	474		
4th Grade	456	442	421	454	428	471		
3rd Grade	420	432	391	408	435	409		
2nd Grade	434	393	409	393	392	412		
1st Grade	417	428	381	392	389	379		
Kinder	412	384	361	380	335	345		
Pre-K	156	167	98	135	115	107		
EE	41	51	52	31	36	37		
Total Enrollment	6516	6370	6003	6118	5908	5833		

ROISD Campus YRLY SUM						
	CY	EOY 2021-22	EOY 2020-21	EOY 2019-20	EOY 2018-19	EOY 2017-18
ROHS-001	2169	1994	1904	1951	1851	1808
ROMS-041	1541	1592	1528	1513	1437	1391
ROE-101	535	569	583	622	619	620
HAW-102	507	515	487	578	586	557
EES-103	515	479	442	444	446	463
DTS-105	564	571	510	569	573	571
RPS-107	679	650	549	441	396	423
Total Enrollment	6510	6370	6003	6118	5908	5833



YEAR TO DATE	
ROHS-001	94.19
ROMS-041	94.52
ROE-101	94.47
HAW-102	94.19
EES-103	94.66
DTS-105	93.48
RPS-107	93.85



Monthly Financial Report

December 2022

RED OAK ISD-TAX COLLECTIONS

Monthly Tax Collections

As of November 30, 2022

GENERAL FUND

	MONTHLY	YEAR TO DATE	BUDGET	YTD % OF BUDGET
CURRENT TAXES COLLECTED	1,566,236	1,764,088	29,195,770	6.04%
DELINQUENT TAX COLLECTED	(7,910)	7,638	200,000	3.82%
PENALTIES AND INTEREST COLLECTED	3,821	33,280	150,000	22.19%
TOTAL FUNDS COLLECTED	1,562,147	1,805,006	29,545,770	6.11%

DEBT SERVICE

	MONTHLY	YEAR TO DATE	BUDGET	YTD % OF BUDGET
CURRENT TAXES COLLECTED	578,223	652,456	10,551,132	6.18%
DELINQUENT TAX COLLECTED	(3,075)	2,249	50,000	4.50%
PENALTIES AND INTEREST COLLECTED	1,446	12,329	30,000	41.10%
TOTAL FUNDS COLLECTED	576,594	667,034	10,631,132	6.27%

TOTAL TAX COLLECTIONS	2,138,741	2,472,039	40,176,902	6.15%
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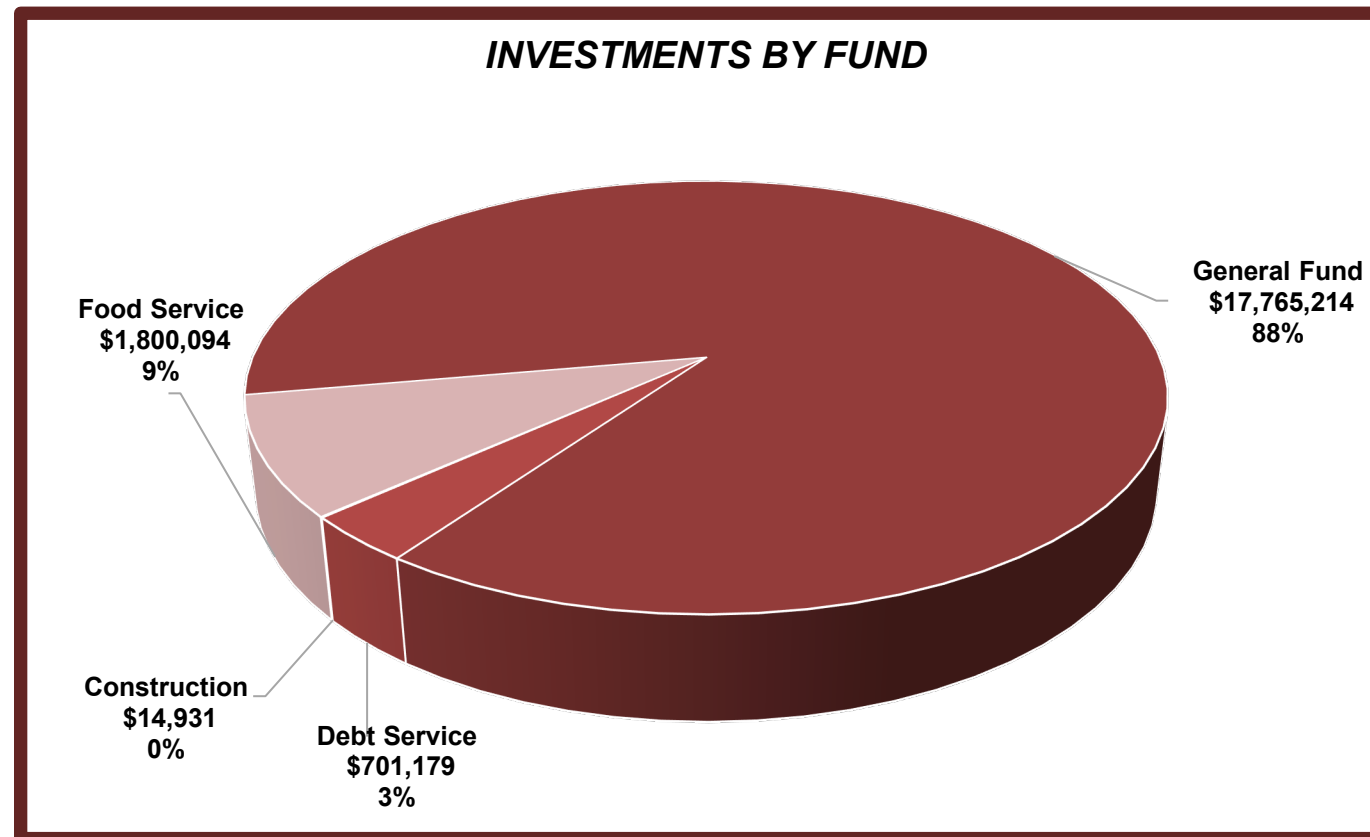
Red Oak Independent School District
Investment Summary Report
As of November 30, 2022

INVESTMENT POOL ACCOUNTS	BEGINNING BALANCE 11/01/2022	DEPOSITS	WITHDRAWALS	INTEREST FOR MONTH	ENDING BALANCE 11/30/2022	INTEREST RATE	INTEREST YEAR TO DATE
TEXSTAR							
General Fund	\$ 9,817.41	\$ -	\$ -	28.70	\$ 9,846.11	3.5588%	\$ 98.57
TEXPOOL							
General Fund	2,485.80	-	-	7.40	2,493.20	3.7500%	26.32
Money Market	1,434.02	-	-	4.21	1,438.23	3.7500%	15.07
FIRST PUBLIC-GOV.OVERNIGHT							
General Fund	18,518,747.71	5,190,620.11	6,011,280.56	53,349.37	17,751,436.63	3.7402%	186,615.27
Debt Service	225,868.51	473,929.23	-	1,381.28	701,179.02	3.7402%	15,403.46
Construction	14,885.26	2,878.00	2,878.00	45.76	14,931.02	3.7402%	121.91
Food Service	1,788,667.69	281,280.56	275,000.00	5,145.56	1,800,093.81	3.7402%	17,685.78
TOTAL INVESTMENT POOLS	\$ 20,561,906	\$ 5,948,708	\$ 6,289,159	\$ 59,962	\$ 20,281,418		219,966.38

We, the approved Investment Officers of Red Oak ISD, hereby certify the Investment Report represents the investment portion of the District as of the above date in compliance with the Texas Public Funds Investment Act and Red Oak ISD Investment Policy CDA

 (signature on file)
 William Johnston, Ed.D., CPA
 Assistant Superintendent of Business Services/CFO

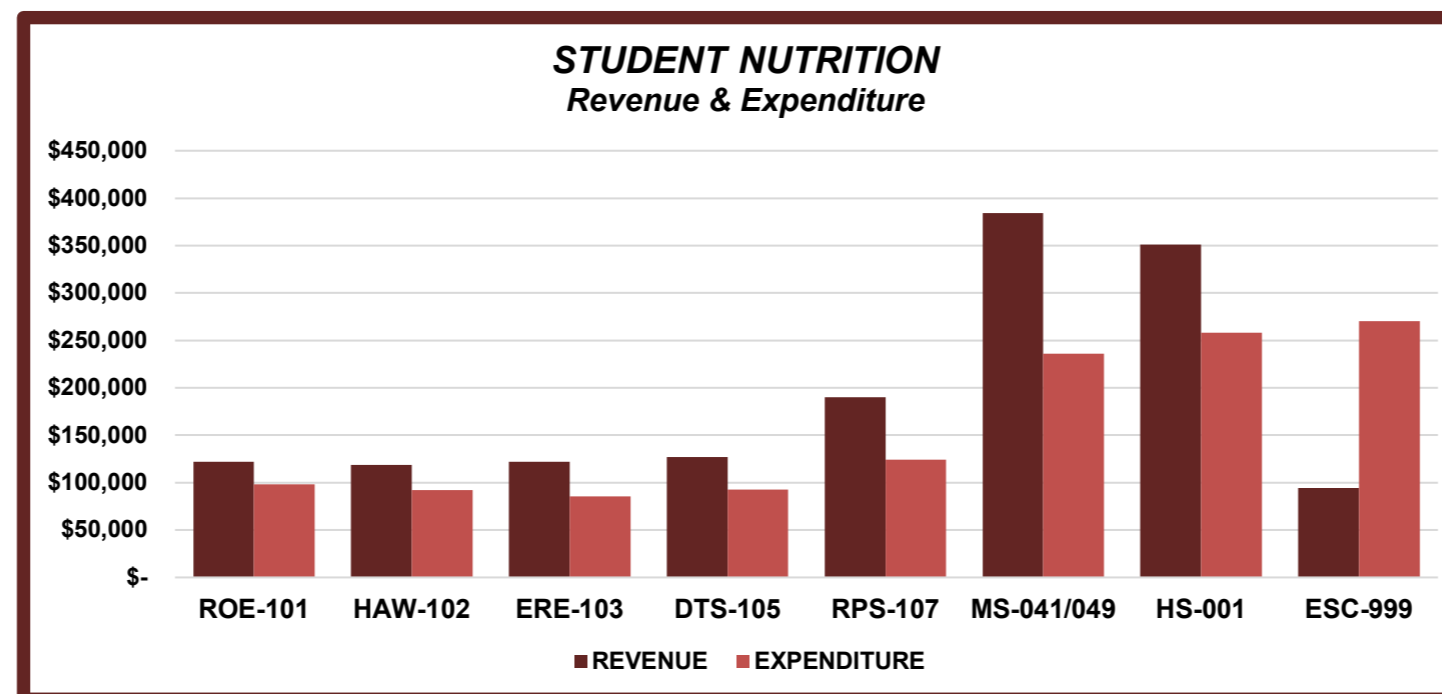
 (signature on file)
 Sandra King, RTSBA
 Finance Coordinator



Red Oak ISD - Student Nutrition
Revenue / Expenditure Detail
 As of November 30, 2022

	ROE-101	HAW-102	ERE-103	DTS-105	RPS-107	MS-041	HS-001	ESC-999	TOTAL
Average Daily Participation (ADP):									
Breakfast	141	112	134	158	255	313	158	0	1,271
Lunch	326	317	328	320	466	1082	973	0	3,812
Afterschool	23	25	26	28	31	0	0	0	133

	ROE-101	HAW-102	ERE-103	DTS-105	RPS-107	MS-041/049	HS-001	ESC-999	TOTAL	ORIGINAL BUDGET	% EXP TO BUDGET
57xx Local Revenue	\$ 29,412	\$ 32,399	\$ 33,422	\$ 35,114	\$ 40,413	\$ 110,857	\$ 141,910	\$ 53,180	\$ 476,705	\$ 661,700	72%
58xx State Matching	-	-	-	-	-	-	-	13,861	\$ 13,861	105,000	13%
5921 Federal - Breakfast	18,436	15,487	18,313	22,916	38,095	43,165	17,373	-	\$ 173,785	310,000	56%
5922 Federal - Lunch	74,148	70,633	70,123	68,710	111,330	230,075	192,015	-	\$ 817,033	1,530,000	53%
5923 USDA Commodities	-	-	-	-	-	-	-	-	\$ -	120,000	0%
5949 Other Revenue	-	-	-	-	-	-	-	26,999	\$ 26,999		
TOTAL REVENUE	\$ 121,996	\$ 118,519	\$ 121,858	\$ 126,739	\$ 189,838	\$ 384,096	\$ 351,298	\$ 94,040	\$ 1,508,383	\$ 2,726,700	55%
61xx Payroll	\$ 45,182	\$ 36,201	\$ 33,258	\$ 38,498	\$ 37,384	\$ 85,915	\$ 118,940	\$ 164,195	\$ 559,573	\$ 1,545,943	36%
62xx Contracted Services	1,992	1,699	1,541	3,513	3,036	2,799	5,276	3,845	\$ 23,701	41,200	58%
63xx Supplies	50,944	54,464	50,684	50,656	83,776	147,033	134,046	98,869	\$ 670,473	1,928,492	35%
64xx Travel / Miscellaneous	-	-	-	-	-	-	-	3,395	\$ 3,395	11,065	31%
66xx Capital Outlay	-	-	210	-	-	-	-	-	\$ 210	200,000	0%
TOTAL EXPENDITURES	\$ 98,117	\$ 92,365	\$ 85,693	\$ 92,667	\$ 124,196	\$ 235,747	\$ 258,262	\$ 270,304	\$ 1,257,352	\$ 3,726,700	34%
Other Sources (Uses)											
Operating Transfers In											
Revenue Over (Under) Expenditures	\$ 23,878	\$ 26,154	\$ 36,165	\$ 34,072	\$ 65,642	\$ 148,349	\$ 93,036	\$ (176,264)	\$ 251,032	\$ (1,000,000)	



*The District reports on the modified accrual basis.

Red Oak ISD - Debt Service Fund
Revenue / Expenditure Detail
As of November 30, 2022

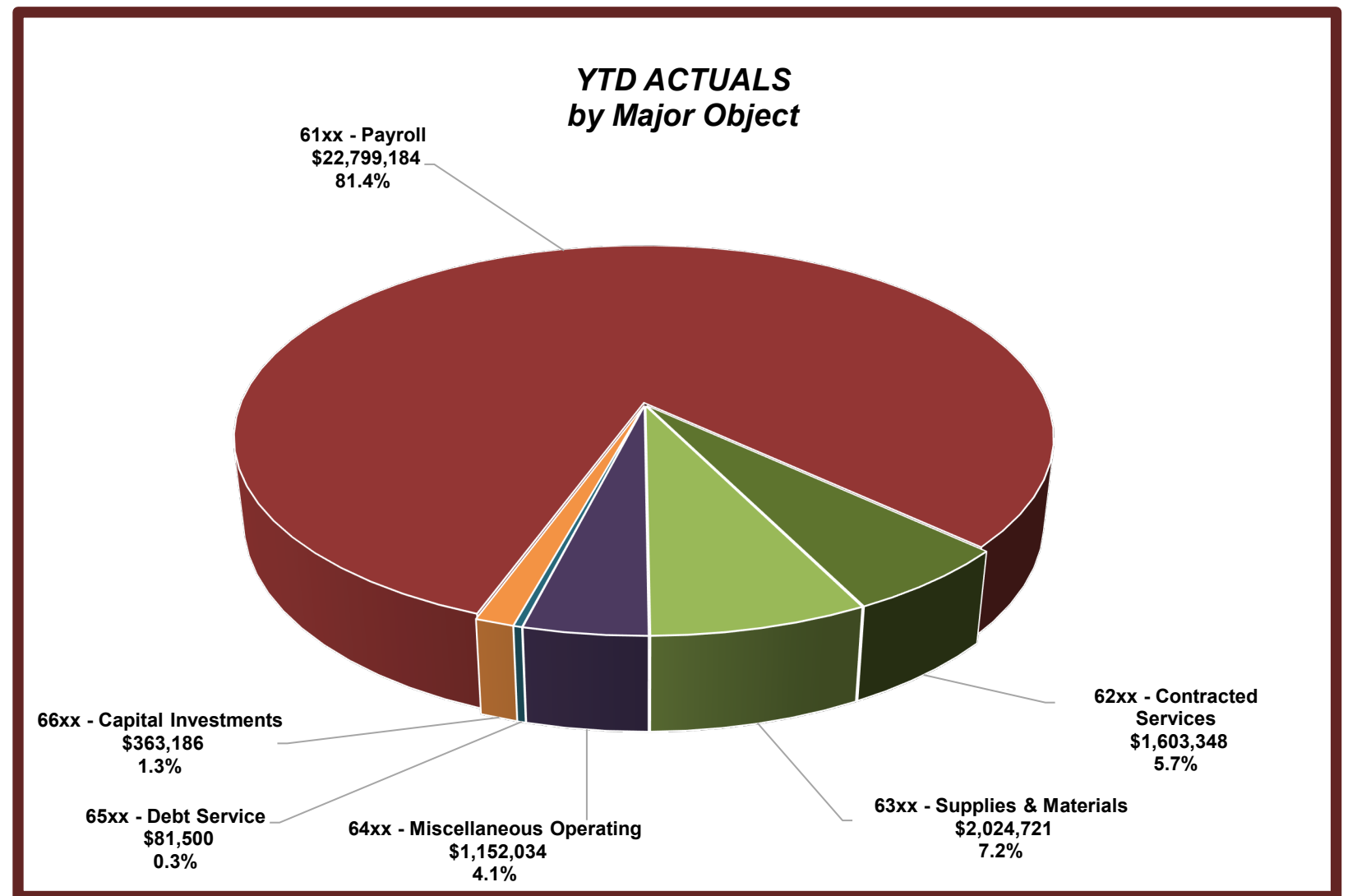
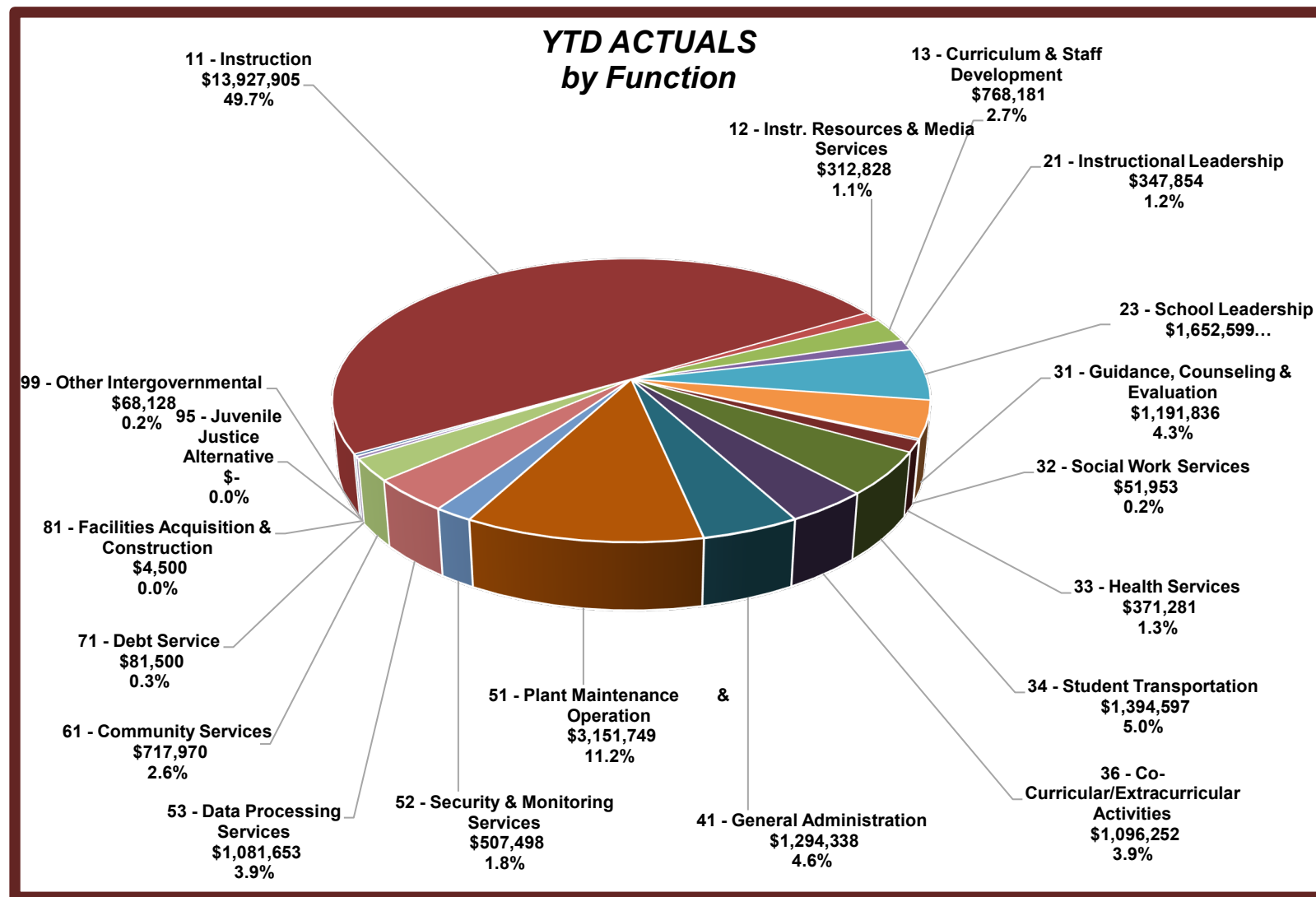
	Original Budget	YTD Actuals	Outstanding Encumbrances	Balance	% Expended to Budget
Revenues					
57xx Local	\$ 10,691,132	\$ 682,457	\$ -	\$ 10,008,675	6.38%
58xx State	25,000	-	-	25,000	0.00%
TOTAL	\$ 10,716,132	\$ 682,457	\$ -	\$ 10,033,675	6.37%
Expenditures					
71 Debt Service	\$ 10,045,240	7,757,106	\$ -	\$ 2,288,134	77.22%
TOTAL	\$ 10,045,240	\$ 7,757,106	\$ -	\$ 2,288,134	77.22%
Other Resources/(Uses)					
Issuance of Bonds	\$ -	\$ -	\$ -	\$ -	0.00%
Premium/Discount	-	-	-	-	0.00%
Escrow	-	-	-	-	0.00%
TOTAL	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue Over					
(Under) Expenditures	\$ 670,892	\$ (7,074,649)	\$ -	\$ 7,745,541	

Red Oak ISD - General Fund
Revenue/Expenditure Detail
As of November 30, 2022

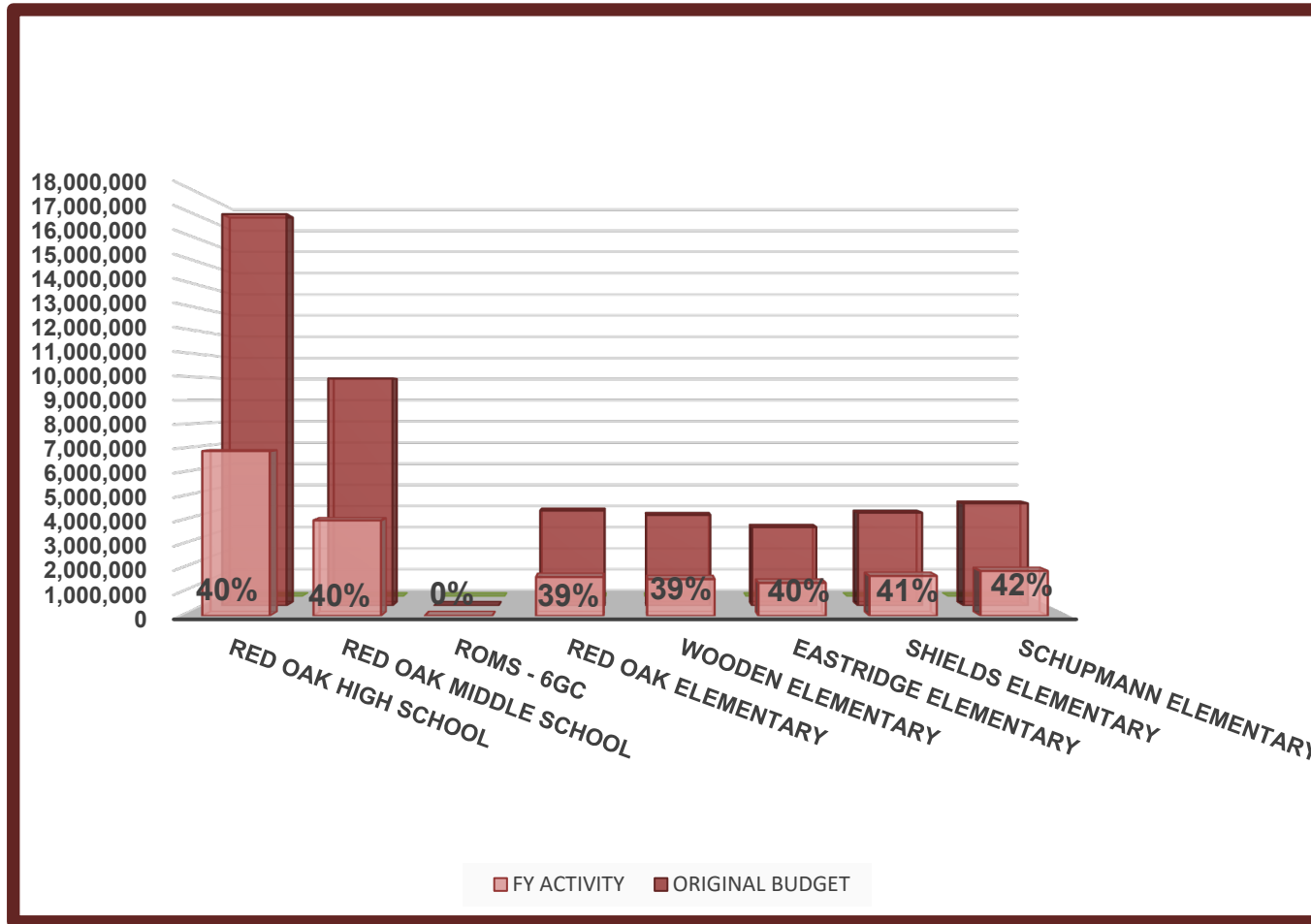
	Amended Budget	2022-2023 YTD Actuals	Outstanding Encumbrances	Balance	% Expended to Budget	2021-2022 YTD Actuals (Audited)	YTD Actuals Variance
Revenues							
57xx Local	\$ 29,446,686	\$ 2,528,833	\$ -	\$ 26,917,853	8.59%	\$ 1,704,670	\$ 824,162
58xx State	38,218,922	18,188,598	-	20,030,324	47.59%	17,861,927	326,671
59xx Federal	1,150,000	64,046	-	1,085,954	5.57%	-	64,046
TOTAL	\$ 68,815,608	\$ 20,781,477	\$ -	\$ 48,034,131	30%	\$ 19,566,598	\$ 1,214,880
Expenditures							
11 Instruction	\$ 35,159,270	\$ 13,927,905	\$ 478,137	\$ 20,753,228	40.97%	\$ 12,809,695	\$ 1,118,210
12 Instr. Resources & Media Services	1,031,672	312,828	7,551	711,292	31.05%	315,237	(2,409)
13 Curriculum & Staff Development	1,936,350	768,181	5,911	1,162,258	39.98%	693,080	75,102
21 Instructional Leadership	816,034	347,854	2,706	465,474	42.96%	291,731	56,123
23 School Leadership	4,034,222	1,652,599	5,828	2,375,794	41.11%	1,488,013	164,587
31 Guidance, Counseling & Evaluation	2,888,265	1,191,836	80,122	1,616,306	44.04%	962,827	229,009
32 Social Work Services	175,548	51,953	-	123,595	29.59%	48,757	3,196
33 Health Services	902,216	371,281	2,511	528,424	41.43%	330,775	40,506
34 Student Transportation	3,314,580	1,394,597	109,348	1,810,634	45.37%	1,174,834	219,763
36 Co-Curricular/Extracurricular Activities	2,488,881	1,096,252	110,977	1,281,653	48.50%	981,477	114,775
41 General Administration	2,967,403	1,294,338	63,167	1,609,898	45.75%	1,114,365	179,973
51 Plant Maintenance & Operation	7,343,382	3,151,749	1,309,440	2,882,193	60.75%	2,915,589	236,161
52 Security & Monitoring Services	1,387,310	507,498	61,157	818,654	40.99%	409,188	98,311
53 Data Processing Services	1,698,076	1,081,653	63,705	552,718	67.45%	897,494	184,160
61 Community Services	1,774,578	717,970	64,394	992,214	44.09%	609,236	108,735
71 Debt Service	450,500	81,500	-	369,000	18.09%	88,250	(6,750)
81 Facilities Acquisition & Construction	52,321	4,500	-	47,821	8.60%	-	4,500
95 Juvenile Justice Alternative	45,000	-	-	45,000	0.00%	-	-
99 Other Intergovernmental	350,000	68,128	273,957	7,915	97.74%	56,181	11,947
TOTAL	\$ 68,815,608	\$ 28,022,625	\$ 2,638,911	\$ 38,154,072	45%	\$ 25,186,728	\$ 2,835,896
Other Resources/(Uses)							
Sale of Property	\$ 0	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
	\$ 0	\$ -	\$ -	\$ 0	0%	\$ -	\$ -
Revenue Over (Under) Expenditures	\$ 0	\$ (7,241,147)	\$ (2,638,911)	\$ 9,880,059		\$ (5,620,131)	\$ (1,621,017)

*The District reports on the modified accrual basis.

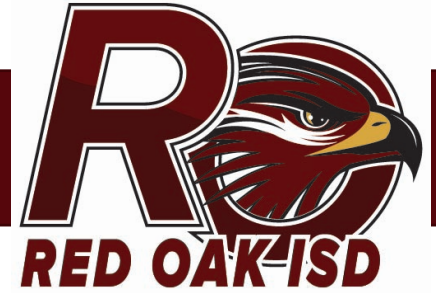
Red Oak ISD - General Fund
Revenue / Expenditure Detail
As of November 30, 2022



Red Oak ISD - General Fund
Comparison by Campus
As of November 30, 2022



Questions



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