

Agenda of Regular Meeting

The Board of Trustees Rains ISD

A Regular Meeting of the Board of Trustees of Rains ISD will be held Tuesday, October 10, 2023, beginning at 6:30 PM in the Board Room - RAINS I.S.D. Administration Building, 1759 W. US Highway 69, Emory, Texas 75440.

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

- I. OPENING - CALL TO ORDER, PLEDGE(S) OF ALLEGIANCE & INVOCATION
- II. PUBLIC COMMENT
- III. WILDCAT ROAR
- IV. ITEMS FOR DISCUSSION AND/OR ACTION
 - IV.A. Consent Agenda
 - IV.A.1. Minutes of Previous Meeting(s)
 - IV.A.2. Financial Reports
 - IV.B. Curriculum and Instruction
 - IV.B.1. Curriculum Update
 - IV.C. Federal Programs/Accountability/PEIMS
 - IV.C.1. Accountability Update
 - IV.D. Superintendent Reports
 - IV.D.1. District Activities & Projects
 - IV.D.2. Report of Disbursements
 - IV.D.3. Efficiency Audit Report by Rutherford, Taylor and Company, P.C.
 - IV.D.4. Discuss and Consider Resolution of the Board Regarding Public School Finances and the 88th Session 3rd Special Session on Public Education
 - IV.D.5. Rains County Appraisal District Board of Directors
- V. PERSONNEL ITEMS FOR DISCUSSION AND/OR ACTION
 - V.A. Personnel Changes/Update
- VI. CLOSED SESSION
 - VI.A. Personnel, Texas Government Code § 551.074
 - VI.B. Student Discipline, Texas Government Code § 551.082
 - VI.C. Security, Texas Government Code §551.076
- VII. BOARD CORRESPONDENCE, HANDOUTS (As Available)
 - VII.A. 2023 TASB Fall Legal Seminars
- VIII. ADJOURNMENT

If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E or Texas Government Code section 418.183(f). Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting. [See BEC(LLEGAL)]

Posted on October 5, 2023, at 10:15 a.m. for the Rains I.S.D. Board of Trustees.

**Non Payroll
Expenditures
September 2023**

Account Number Fnd	2023-24 Revised Budget	2023-24 FYTD Activity	Unencumbered Balance
181 E 36 --- COCURRE./EXTRACURR.ACTIVITIES	405,631.00	45,531.83	360,099.17
199 E 11 --- INSTRUCTION	735,098.00	144,835.82	590,262.18
199 E 12 --- INST. RESOURCES & MEDIA SVCS	51,380.00	17,653.93	33,726.07
199 E 13 --- CURRICULUM DEV.& INST.STF DEV	77,788.00	7,705.69	70,082.31
199 E 21 --- INSTRUCTIONAL LEADERSHIP	52,000.00	9,478.06	42,521.94
199 E 23 --- SCHOOL LEADERSHIP	32,716.00	5,584.51	27,131.49
199 E 31 --- GUIDANCE & COUNSELING	57,300.00	11,824.72	45,475.28
199 E 32 --- SOCIAL WORK SERVICES	102,000.00	0.00	102,000.00
199 E 33 --- HEALTH SERVICES	4,550.00	2,619.63	1,930.37
199 E 34 --- PUPIL TRANSPORTATION	335,196.00	32,072.70	303,123.30
199 E 36 --- COCURRE./EXTRACURR.ACTIVITIES	0.00	0.00	0.00
199 E 41 --- GENERAL ADMINISTRATION	177,753.00	55,728.96	122,024.04
199 E 51 --- PLANT MAINTENANCE & OPERATIONS	1,019,113.00	215,011.10	804,101.90
199 E 52 --- SECURITY & MONITORING SERVICES	18,000.00	2,365.30	15,634.70
199 E 53 --- DATA PROCESSING SERVICES	121,500.00	81,480.00	40,020.00
199 E 61 --- COMMUNITY SERVICES	0.00	0.00	0.00
199 E 71 --- DEBT SERVICE	0.00	0.00	0.00
199 E 81 --- FACILITIES ACQUISITION	0.00	0.00	0.00
199 E 93 --- PAYMENTS TO FISCAL AGENTS\MBRS	0.00	0.00	0.00
199 E 99 --- Other Intergovernmental	0.00	0.00	0.00
240 E 35 --- FOOD SERVICES	685,621.00	279.41	685,341.59
	3,875,646.00	632,171.66	16.3% 3,243,474
			8.3% of year

**Payroll
Expenditures
September 2023**

Account Number Fnd	2023-24 Revised Budget	2023-24 FYTD Activity	Unencumbered Balance
181 E 36 --- COCURREXTRACURRACTIVITIES	433,822.00	33,524.19	400,298
199 E 11 --- INSTRUCTION	9,511,956.00	722,334.56	8,789,621
199 E 12 --- INST. RESOURCES & MEDIA SVCS	165,044.00	11,924.03	153,120
199 E 13 --- CURRICULUM DEV.& INST.STF DEV	112,881.00	7,524.37	105,357
199 E 21 --- INSTRUCTIONAL LEADERSHIP	342,115.00	26,481.28	315,634
199 E 23 --- SCHOOL LEADERSHIP	931,738.00	72,938.63	858,799
199 E 31 --- GUIDANCE & COUNSELING	624,512.00	49,925.16	574,587
199 E 32 --- SOCIAL WORK SERVICES	0.00	0.00	0
199 E 33 --- HEALTH SERVICES	140,697.00	11,336.78	129,360
199 E 34 --- PUPIL TRANSPORTATION	650,499.00	58,699.46	591,800
199 E 36 --- COCURREXTRACURRACTIVITIES	0.00	0.00	0
199 E 41 --- GENERAL ADMINISTRATION	573,692.00	49,541.92	524,150
199 E 51 --- PLANT MAINTENANCE & OPERATIONS	1,237,581.00	87,348.89	1,150,232
199 E 52 --- SECURITY & MONITORING SERVICES	57,530.00	6,244.45	51,286
199 E 53 --- DATA PROCESSING SERVICES	0.00	0.00	0
199 E 61 --- COMMUNITY SERVICES	0.00	0.00	0
199 E 81 --- FACILITIES ACQUISITION	0.00	0.00	0
199 E 93 --- PAYMENTS TO FISCAL AGENTS\MBRS	0.00	0.00	0
199 E 99 --- Other Intergovernmental	0.00	0.00	0
240 E 35 --- FOOD SERVICES	453,415.00	37,148.12	416,267
	15,235,482.00	1,174,971.84	7.7% 14,060,510 8.3% of year

Expenditures September 2023

Account Number Fnd	2023-24 Revised Budget	2023-24 FYTD Activity	Unencumbered Balance
181 E 36 --- COCURRE./EXTRACURR.ACTIVITIES	839,453.00	79,056.02	760,396.98
199 E 11 --- INSTRUCTION	10,247,054.00	867,170.38	9,379,883.62
199 E 12 --- INST. RESOURCES & MEDIA SVCS	216,424.00	29,577.96	186,846.04
199 E 13 --- CURRICULUM DEV.& INST.STF DEV	190,669.00	15,230.06	175,438.94
199 E 21 --- INSTRUCTIONAL LEADERSHIP	394,115.00	35,959.34	358,155.66
199 E 23 --- SCHOOL LEADERSHIP	964,454.00	78,523.14	885,930.86
199 E 31 --- GUIDANCE & COUNSELING	681,812.00	61,749.88	620,062.12
199 E 32 --- SOCIAL WORK SERVICES	102,000.00	0.00	102,000.00
199 E 33 --- HEALTH SERVICES	145,247.00	13,956.41	131,290.59
199 E 34 --- PUPIL TRANSPORTATION	985,695.00	90,772.16	894,922.84
199 E 36 --- COCURRE./EXTRACURR.ACTIVITIES	0.00	0.00	0.00
199 E 41 --- GENERAL ADMINISTRATION	751,445.00	105,270.88	646,174.12
199 E 51 --- PLANT MAINTENANCE & OPERATIONS	2,256,694.00	302,359.99	1,954,334.01
199 E 52 --- SECURITY & MONITORING SERVICES	75,530.00	8,609.75	66,920.25
199 E 53 --- DATA PROCESSING SERVICES	121,500.00	81,480.00	40,020.00
199 E 61 --- COMMUNITY SERVICES	0.00	0.00	0.00
199 E 71 --- DEBT PAYMENT	0.00	0.00	0.00
199 E 81 --- FACILITIES ACQUISITION	0.00	0.00	0.00
199 E 93 --- PAYMENTS TO FISCAL AGENTS\MBRS	0.00	0.00	0.00
199 E 99 --- Other Intergovernmental	399,200.00	89,214.83	309,985.17
240 E 35 --- FOOD SERVICES	1,139,036.00	99,463.80	1,039,572.20
	19,510,328.00	1,958,394.60	10.0% 17,551,933.40
			8.3% of year

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	CHECK DATE	INVOICE DATE	AMOUNT
39189	CHARTER APPS	Driveline program. Elementary afternoon pick up subscription/software	09/28/2023	09/27/2023	895.00
39190	CIRCLE C INK	VOLLEYBALL SHIRTS - REQUESTED BY SHELBY SHEPPARD KB	09/28/2023	09/11/2023	2,300.00
39191	NATIONAL SCHOOL BUS	Backpack tags for all elementary students.	09/28/2023	09/27/2023	194.99
39192	SAMS CLUB DIRECT	SUPPLIES FOR FOOTBALL MEALS - REQUESTED BY BRYAN OAKES KB	09/28/2023	09/07/2023	311.55
232400035	GILLIARD, PAMELA	REIMBURSE PAM GILLIARD FOR HOSPITALITY ROOM SUPPLIES KB	09/28/2023	09/15/2023	50.70
64454	Alliance Document Sh	ALLIANCE SHREDDING- SHRED VISIT 8/3/2023 26 BOXES SHREDDED	09/08/2023	08/03/2023	156.00
64455	AP SERVICES	SAT Testing	09/08/2023	05/16/2023	832.00
64456	AT&T MOBILITY LLC	INV #082023 FIRST NET GEO TAB FOR AUGUST - TRANSPORTATION DEPT	09/08/2023	08/15/2023	612.25
	AT&T MOBILITY LLC	INV #287319218417XO7232023-A FIRST NET GEO TAB - TRANSPORTATION DEPT	09/08/2023	08/15/2023	612.00
64457	CNC PRO AV	SERVICE FOR FOOTBALL STADIUM AUDIO - KB	09/08/2023	08/15/2023	120.00
64458	DATAMAX INC	DATAMAX INVOICE 2308355 CONTRACT OVERAGES FOR AUG 2023	09/08/2023	08/28/2023	4,669.18
64459	ETMC PHYSICIANS GROU	INV #3757011 DOT PHYSICAL FOR JERRAD CARSON - TRANSPORTATION DEPT	09/08/2023	08/11/2023	105.00
64460	GREENVILLE SUPPLY CO	INV #'S 551878, 551888, 552065, 552120, 552163, & 552185 PARTS FOR A/C REPAIRS - MAINT DEPT	09/08/2023	08/26/2023	1,247.31
64461	SECURE SHREDDING AND	Standard Boxes Shredded Special Education Department	09/08/2023	08/05/2023	114.00
64462	J & R AUTO SUPPLY	INV #01NV010851 BUS PARTS FOR BUS #4 & #20 - TRANSPORTATION DEPT	09/08/2023	08/28/2023	135.17
64463	NORTH TEXAS TOLLWAY	INV #1251462277 TOLL TAG CHARGES FOR CAMPUS POLICE TRIP TO DALLAS FOR TRAINNING - TRANSPORTATION DEPT	09/08/2023	08/22/2023	15.48
64464	STAPLES CONTRACT & C	Pallet of paper for JH workroom; when fiscal year opens.	09/08/2023	08/26/2023	2,327.40
64465	T & G Medical Billin	SHARS Medicaid reimbursement for July 2023	09/08/2023	08/14/2023	100.68
64466	TATE, MICHELLE	CDC - CPR TRAINING FOR 6 STAFF MEMBERS - ATTN: HOLLY MORGAN	09/08/2023	08/10/2023	390.00
64467	TURNER HOLDINGS DBA		09/08/2023	08/30/2023	1,297.50
	TURNER HOLDINGS DBA		09/08/2023	08/30/2023	786.00
	TURNER HOLDINGS DBA		09/08/2023	08/30/2023	1,030.13
	TURNER HOLDINGS DBA		09/08/2023	08/30/2023	444.75
64468	VERIZON WIRELESS	JUNE 20 - JULY 19, 2023; INVOICE 9942372111	09/08/2023	08/19/2023	75.98
64469	AGILE SPORTS TECHNOL	HUDL VIDEO SOFTWARE - REQUESTED BY BRYAN OAKES KB	09/08/2023	09/01/2023	14,700.00
64470	APPTEGY, INC	CONTRACT INVOICE #INV-13934; WEBSITE SERVICES/THRILLSHARE 2023-23	09/08/2023	09/01/2023	10,960.00
64471	ARBITER SPORTS	ARBITER ACCOUNT MANAGER RENEWAL FOR THE 23-24 SCHOOL YEAR KB	09/08/2023	09/06/2023	2,100.00
64472	BLUE RIDGE ISD	CROSS COUNTRY ENTRY FEE - BLUE RIDGE HIGH SCHOOL 9/28/23 - REQUESTED BY LAURA JENKINS KB	09/08/2023	09/06/2023	400.00
64473	EICHELBAUM WARDELL	ANNUAL TELEPHONE RETAINER FEE FOR THE CONTRACT TERM BEGINNING 9/1/2023	09/08/2023	09/01/2023	750.00
64474	EMBRACE	IEP SE Annual Renewal - TX Embrace usage for internal employees	09/08/2023	09/01/2023	6,102.50
64475	EQUITY CENTER	2023-24 MEMBERSHIP FEE FOR JENNIFER JOHNSON, SUPERINTENDENT, AND MIKE HALL CHIEF OF BUSINESS OPERATIONS	09/08/2023	09/01/2023	1,836.00
64476	HALLSVILLE HIGH SCHO	CROSS COUNTRY MEET - HALLSVILLE INVITATIONAL 9/8/23 - REQUESTED BY LAURA JENKINS KB	09/08/2023	09/06/2023	300.00

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	CHECK DATE	INVOICE DATE	AMOUNT
64477	ISCORP	INVOICE #0734103; SKYWARD HOSTING SERVICES 2023-24	09/08/2023	09/01/2023	4,800.00
64478	MAILBOX EXPRESS	POSTAGE TO SEND SAMPLE BACK TO FASST SPORTS FOR BASEBALL - REQUESTED BY BRANDON KAJIHIRO KB	09/08/2023	09/05/2023	17.19
64479	MILLER GROVE ISD	CROSS COUNTRY MEET FEES - MILLER GROVE CROSS COUNTRY INVITATIONAL 9/14/23 - REQUESTED BY LAURA JENKINS KB	09/08/2023	09/06/2023	400.00
64480	MOODY, GARRETT	REIMBURSEMENT FOR CERTIFICATION COST	09/08/2023	09/08/2023	2,500.00
64481	PEOPLES COMMUNICATIO	MO SER FOR SEPT 2023	09/08/2023	09/01/2023	1,085.86
64482	TASB, INC	BoardBook- Premier Subscription Period 09/01/2023-08/31/2024 Invoice 648171	09/08/2023	09/01/2023	2,250.00
	TASB, INC	Student Solutions - District Subscription 9-1-23 - 8-31-24	09/08/2023	09/01/2023	950.00
64483	TASB POLICY SERVICE	TASB Invoice #645086- Policy Service Membership Renewal & Policy Online Software 09/01/2023 - 08/31/2024	09/08/2023	09/01/2023	2,300.00
64484	TASB HUMAN RESOURCE	INV #646498 ENVIRONMENTAL ANNUAL SUBSCRIPTION 9/1/2023 - 8/31/2024 - OPERATIONS DEPT	09/08/2023	09/01/2023	2,780.00
	TASB HUMAN RESOURCE	HR Services Subscription Renewal- Enrollment 501-3000 Subscription Period 10/1/2023-09/30/2024 Invoice 646031	09/08/2023	09/01/2023	1,200.00
64485	TEXAS ASSOCIATION OF	2023-2024 ANNUAL MEMBERSHIP DUES	09/08/2023	09/01/2023	500.00
64486	TX Assn. of Communit	Texas Association of Community Schools Membership for 2023-24	09/08/2023	09/01/2023	600.00
64487	TYLER TECHNOLOGIES	READY SUB ABSENCE AND SUBSTITUTE MANAGEMENT SUITE SEPT 2023 - AUG 2024; INV 025-431767	09/08/2023	09/01/2023	4,053.00
64488	UNIVERSITY INTERSCHO	2023-2024 University Scholastic League Membership Fee	09/08/2023	09/01/2023	2,800.00
64489	THE HOME DEPOT PRO	INV 740019740 - HOME DEPOT PRO - HARD ROLL BROWN PAPER TOWELS, 7.5 WHITE PAPER TOWELS, RENOWN SINGLE ROLL BATH TISSUE 2 PLY, RENOWN TRASH LINERS 38X58, RENOWN TRASH LINER 24X32 - CUSTODIAL SUPPLIES - CUSTODIAL DEPT	09/12/2023	08/30/2023	2,764.08
64490	Carrier Enterprise,	INV #10219947-02 MOTOR ID PSC 3/4 HP; TEMP INFLATION SURCHARGE - MAINT DEPT	09/14/2023	09/05/2023	413.60
64491	COMMUNITY ISD	ENTRY FEE FOR PRECUSSION CONTEST- CURRY- COMMUNITY ISD- NEED CHECK- CONTEST 9-16-23	09/14/2023	09/13/2023	250.00
64492	DATAMAX INC	COPIER BILL INVOICE LK00206005 SEPT 2023	09/14/2023	09/05/2023	2,659.71
64493	DUKO OIL COMPANY	INV #211265 CONVENTIONAL UNLEADED 87 OCTANE; DYED DIESEL RDD - TRANSPORTATION DEPT	09/14/2023	09/05/2023	9,149.81
64494	FRIENDS OF TEXAS PUB	Network Membership 2023-24 Invoice #20230901	09/14/2023	09/01/2023	375.00
64495	HARDY, COOK & HARDY,	Professional Services for August 2023 and Monthly Retainer	09/14/2023	09/07/2023	1,080.00
64496	MT VERNON ISD	5AAA FOOTBALL PASSES 23-24 SCHOOL YEAR KB	09/14/2023	09/13/2023	55.00
64497	NIMCO	NIMCO, INC - RED RIBBON WEEK - SEE ATTACHED	09/14/2023	09/08/2023	291.63
64498	Carrier Enterprise,	INV #10219947-01 MOTOR ID PSC 3/4 HP FOR JR HIGH BAND HALL; TEMP INFLATION CHARGE - MAINT DEPT	09/14/2023	08/30/2023	413.60
64499	COUNTRY FLOWERS & GI	Bereavement Plant from Rains ISD for board member, Brennan Potts	09/14/2023	08/30/2023	101.85
64500	COWTOWN TIMING	CROSS COUNTRY MEET FEES - 9TH ANNUAL CLAY MINTON INVITATIONAL ON 8/19/23 - REQUESTED BY LAURA JENKINS KB	09/14/2023	08/31/2023	350.00
64501	DENIGER, MARIA	INV #08-003 MARIA DENIGER MEAL FOR FIELD TRIP TO LONE OAK - TRANSPORTATION DEPT	09/14/2023	08/25/2023	15.00
64502	GREENVILLE SUPPLY CO	INV #552525 875 COMPRESSOR FOR OPERATIONS	09/14/2023	08/30/2023	1,110.00

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	CHECK DATE	INVOICE DATE	AMOUNT
64503	HOLT TRUCK CENTERS,	OFFICE; SHIPPING CHARGES - MAINT DEPT INV #420400808 PARTS FOR BUS #19; ENERGY SURCHARGE - TRANSPORTATION DEPT	09/14/2023	08/25/2023	960.36
64504	HUNT REGIONAL MEDICA	INV 94995C9148 - HUNT REGIONAL MEDICAL PARTNERS - EMPLOYEE PHYSICALS - TAMMY BRANDT, KAY FOSTER - FOOD SERVICES DEPT - HEATHER KEY, REEBA MILLER - CUSTODIAL - OPERATION DEPT	09/14/2023	08/31/2023	280.00
64505	KEN PARKER SERVICE,	AIR CONDITIONER REPLACEMENT FOR JH GYM, JH GIRL'S LOCKERROOM, JH ROOM 109; ESTIMATES ATTACHED	09/14/2023	08/31/2023	10,750.00
64506	MOHAWK USA LLC	CB Slim Hard Shell + Pocket 11" - Black - 500 QTY 397.62 Shipping	09/14/2023	08/24/2023	9,842.62
	MOHAWK USA LLC	Ninja Cart Case 11" - Black 500 QTY & Shipping	09/14/2023	08/23/2023	6,887.62
64507	WALLACE, CATHERINE	INV #08-002 CATHERINE WALLACE MEAL FOR FIELD TRIP TO LONE OAK - TRANSPORTATION DEPT	09/14/2023	08/25/2023	15.00
64508	WALLACE, KEVIN	INV #08-001 MEAL FOR FIELD TRIP TO LONE OAK - TRANSPORTATION DEPT	09/14/2023	08/25/2023	15.00
64509	WALMART COMMUNITY	FOOD SERVICE SUPPLIES FOR CATERING NOT TO EXCEED \$400.00 PER C. SHORT	09/19/2023	09/07/2023	120.59
	WALMART COMMUNITY	Walmart supplies for staff breakfast bar	09/19/2023	09/07/2023	75.00
64510	WALMART COMMUNITY	FOOD SERVICE SUPPLIES FOR CATERING NOT TO EXCEED \$400.00 PER C. SHORT	09/19/2023	08/14/2023	62.14
64511	BRIGHTLY SOFTWARE IN	BRIGHTLY SCHOOL DUDE SOFTWARE: ASSET ESSENTIALS CORE PLUE, DUDE ANALYTICS, ASSET ESSENTIALS IMPLEMINTATION	09/20/2023	09/19/2023	3,660.75
64512	CDW-G	Tripp Lite Power Strip 12-Outlet 5-15R 6ft Cord 36 Inch Length Metal 120V- \$52.95 ea	09/20/2023	09/15/2023	1,376.70
64513	CENGAGE LEARNING	DUAL CREDIT - FOUNDATIONS OF BUSINESS INSTANT ACCESS FOR HIGH SCHOOL STUDENT -REQUESTED BY SHAREE HARRIS KB	09/20/2023	09/18/2023	116.55
64514	CIRCLE C INK	CROSS COUNTRY CLOTHING - REQUESTED BY SCOTT DELOZIER KB	09/20/2023	09/06/2023	1,116.00
64515	COCA-COLA S.W. BEVER		09/20/2023	09/07/2023	469.11
64516	DOCUSIGN, INC	eSignature	09/20/2023	09/10/2023	2,990.00
64517	LEVEL DATA, LLC	LEVAL DATA CONNECT SKYWARD OVERLAY FOR PEIMS DATA PER H. WASSON	09/20/2023	09/01/2023	2,076.00
64518	OUR FATHER'S CHILDRE	45 TABLES RENTAL FOR COLLEGE AND CAREER FAIR SEPT 25 2023- OUR FATHERS CHILDREN CAMP AKIVA- PATTY WILSON- REQUESTING CHECK- CLONE FROM 4002300417-- WRONG FISCAL YEAR	09/20/2023	09/20/2023	315.00
64519	PLANK ROAD PUB. INC.	PLANK ROAD PUBLISHING - SEE ATTACHED - ATTN:KRISTIN MCMULLEN (MUSIC)	09/20/2023	09/14/2023	212.20
64520	REV19 PAYK12 LLC	PAYK12 ANNUAL FEE 09/01/2023-08/31/2024	09/20/2023	09/01/2023	799.00
64521	SPARKLETTTS	SEPT INVOICE #22085073-091123	09/20/2023	09/11/2023	62.99
64522	Trane U.S., Inc.	INV #15236916 DEFROST BOARDS MODEL #4TWA3036A4000BA SERIAL #111233T82F; FREIGHT FOR INTERMEDIATE ROOM 315 - MAINT DEPT	09/20/2023	09/13/2023	127.28
64523	TRINITY VALLEY COMM.	DUAL CREDIT HANDS ON LAB KIT FOR HIGH SCHOOL STUDENT - REQUESTED BY SHEREE HARRIS KB	09/20/2023	09/19/2023	140.00
64526	TURNER HOLDINGS DBA		09/20/2023	09/07/2023	86.63
	TURNER HOLDINGS DBA		09/20/2023	09/07/2023	140.96
	TURNER HOLDINGS DBA		09/20/2023	09/07/2023	182.34
	TURNER HOLDINGS DBA		09/20/2023	09/19/2023	983.86
	TURNER HOLDINGS DBA		09/20/2023	09/19/2023	424.01
	TURNER HOLDINGS DBA		09/20/2023	09/19/2023	492.72
	TURNER HOLDINGS DBA		09/20/2023	09/19/2023	302.92
	TURNER HOLDINGS DBA		09/20/2023	09/19/2023	512.10

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	CHECK DATE	INVOICE DATE	AMOUNT
64526	TURNER HOLDINGS DBA		09/20/2023	09/19/2023	353.53
	TURNER HOLDINGS DBA		09/20/2023	09/19/2023	424.73
	TURNER HOLDINGS DBA		09/20/2023	09/19/2023	332.52
	TURNER HOLDINGS DBA		09/20/2023	09/19/2023	634.88
	TURNER HOLDINGS DBA		09/20/2023	09/19/2023	706.72
	TURNER HOLDINGS DBA		09/20/2023	09/19/2023	291.46
	TURNER HOLDINGS DBA		09/20/2023	09/19/2023	635.63
64527	YUMI ICE CREAM CO.,		09/20/2023	09/19/2023	413.04
	YUMI ICE CREAM CO.,		09/20/2023	09/19/2023	379.68
64528	ATMOS ENERGY	ACCTS: 3019692360, 3029420269, 3019692191 MO SERV FROM 08-09 TO 09-08-23	09/20/2023	08/31/2023	718.42
64529	CNC PRO AV	Service Call- 8/23/23 Meeting with Jake whil Bobby from Cynergy was here.	09/20/2023	08/28/2023	450.00
64531	TEXAS DEPT. OF PUBLI	Name-based CH Checks & Clearinghouse Subscriptions Inv. CRS-202306-264552 -- 06/01/2023-06/30/2023	09/20/2023	08/11/2023	12.00
	TEXAS DEPT. OF PUBLI	Name-based CH Checks & Clearinghouse Subscriptions Inv. CRS-202307-266542 -- 07/01/2023-07/31/2023	09/20/2023	07/31/2023	48.00
64532	MISSION RESTAURANT S	CONVECTION OVEN FOR CULINARY; PERKINS GRANT; QUOTE 05-18-23	09/20/2023	08/31/2023	8,225.00
64533	PONDER COMPANY, INC	INV #80220-1 - PONDER COMPANY, LLC - COURT ARMOR ROLLS 6' WIDE 11 ROLLS @ 6 X 102' MAIN GYM- 8 ROLLS 6 X 102' AUXILIARY GYM - ARMORY RACKING SYSTEM WITH STRAIGHTENING ATTACHMENT INCLUDED - CAR POWER WINDER WITH THE ADAPTER - COURT ARMOR CONNECT REWIND - SPECIAL ACCOUNT	09/20/2023	08/31/2023	20,357.80
64534	REGION 7 EDUCATION S	AEL ADVANCING EDUCATIONAL LEADERSHIP TRAINING FOR DUSTY ASBILL	09/20/2023	08/31/2023	300.00
64535	THE LAB	ATHLETIC DRUG SCREENING 08-16-23; INVOICE #24339	09/20/2023	08/31/2023	840.00
64536	SWINDELL, ELIZABETH	REIMBURSE BANK CHARGES PER M. HALL	09/20/2023	09/20/2023	102.00
64537	JV MASONRY	masonry work in the shop	09/25/2023	09/01/2023	1,500.00
64538	BUBBLE SPEECH THERAP	Contract Testing and Supervision for August 20203	09/28/2023	08/31/2023	4,331.25
64539	CENGAGE LEARNING	MILDADY STANDARD COSMETOLOGY BOOKS 14TH EDITION - REQUESTED BY J. PORTWOODK AND K. DAVIS KB	09/28/2023	08/19/2023	2,992.00
64540	FOOD SERVICE ASSISTA	CONSULTING FEES FOR AUG 2023 BASED ON 45956 MEALS	09/28/2023	08/31/2023	3,676.48
64541	NORTHWESTERN EVALUAT	MAP GROWTH RENEWAL - REQUESTED BY PHILLIS STONE KB	09/28/2023	08/31/2023	9,600.75
64542	POCKET NURSE ENTERPR	Saf t wing blood collection set	09/28/2023	08/31/2023	246.96
64543	VERIZON WIRELESS	INVOICE #9943946190; HOT SPOTS FOR DISTRICT AUG 09 - SEPT 08, 2023	09/28/2023	08/31/2023	240.90
64544	Brownsboro Booster C	PREVIOUSLY APPROVED WITH PO 6002300275 - WRONG PO GROUP - CLONED TO NEW YEAR HS BOYS BASKETBALL THE GREAT EAST TEXAS SHOOTOUT TOURNAMENT FEE - REQUESTED BY BRIAN WESTER KB	09/28/2023	09/27/2023	450.00
64545	CIRCLE C INK	400 CAREER EXPO BAGS- CIRCLE C INK- COLLEGE AND CAREER- COUNSELING	09/28/2023	09/25/2023	760.00
64546	CITY OF EMORY	SERVICE THRU SEPT 2023	09/28/2023	09/27/2023	9,419.58
64547	EASY WAY SAFETY SERV	INV #62419 BUS SUPPLIES; FREIGHT CHARGES - TRANSPORTATION DEPT	09/28/2023	09/05/2023	609.12
64548	ESGI	ESGI 12 month license for kindergarten assessments.	09/28/2023	09/21/2023	1,872.00
64549	GRAHAM INTERNATIONAL	INV #02P832939 & 02P832639 BUS PARTS - TRANSPORTATION DEPT	09/28/2023	09/13/2023	1,667.87
64550	HOLT TRUCK CENTERS,	INV #420401681 BUS PARTS; CORE CHARGES; FREIGHT CHARGES AND ENERGY SURCHARGE -	09/28/2023	09/12/2023	1,937.61

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	CHECK DATE	INVOICE DATE	AMOUNT
		TRANSPORTATION DEPT INV #CM420401501 RETURN OF CORE FROM ORIG INV #420401501 - TRANSPORTATION DEPT			
64551	J & R AUTO SUPPLY	INV #01NVO11148 PARTS FOR A/C AT JR HIGH - MAINT DEPT INV #01NVO11242 PARTS FOR BUS #18 - TRANSPORTATION DEPT	09/28/2023	09/07/2023	36.60
64552	JOHNSTONE SUPPLY INT	INV #S100034269.001 CONDENSOR FAN MOTOR (SPARE) M #THGD36544SIA S #WOC9640896 - MAINT DEPT	09/28/2023	09/14/2023	373.53
64553	LEVIATHAN FIRE & SAF	SOUND SYSTEM EQUIPMENT FOR BAND- DANIEL CURRY- LEVIATHAN FIRE AND SAFETY LLC	09/28/2023	09/18/2023	8,318.00
64554	MESQUITE ISD	ENTRY FEE FOR MESQUITE MARCHING FESTIVAL- DANIEL CURRY- HS BAND	09/28/2023	09/19/2023	400.00
64555	Mighty Music Publish	UIL Music Memory Supplies. Teacher flash drive and student practice flash drive	09/28/2023	09/21/2023	187.99
64556	NIMCO	Red Ribbon Week Supplies and Decorations	09/28/2023	09/21/2023	665.12
64557	PRO-ED	Protocols for Dyslexia Intermediate School	09/28/2023	09/24/2023	236.50
64558	QUILL CORPORATION	Pallet of paper	09/28/2023	09/21/2023	1,599.20
64559	RAINS ISD FOOD SERVI	RAINS ISD FOOD SERVICE: LUNCH FOR THE LAKE COUNTRY NEIGHBORS MEETING ON SEPTEMBER 7, 2023 HOSTED BY RAINS ISD. THE COST OF LUNCH WILL BE REIMBURSED BY LAKE COUNTRY NEIGHBORS.	09/28/2023	09/18/2023	166.75
64561	REGION 7 EDUCATION S	INV #091962 20 HR BUS CERTIFICATION COURSE #285356 IN SEPTEMBER 9TH, 23RD 8:00 AM - 5:00 PM, 30TH 8:00 AM - 12:00 PM FOR KAREN ETCHEPAREBORDE - TRANSPORTATION DEPT REPLACES PO #5002300542	09/28/2023	09/13/2023	150.00
	REGION 7 EDUCATION S	INV #091963 20 HR BUS CERTIFICATION COURSE #285356 IN SEPTEMBER 9TH & 16TH 8AM - 5PM, 30TH 8 AM - 12PM FOR REBECCA DECKER - TRANSPORTATION DEPT	09/28/2023	09/13/2023	150.00
	REGION 7 EDUCATION S	REGION 7: BUILDING EFFECTIVE LEADER SERIES- CYCLE 2. REQUESTED BY HOLLY WASSON INVOICE 091909	09/28/2023	09/13/2023	3,400.00
64562	SECRETARY OF STATE O	Registration to attend the SOS 35th Annual Election Seminar for Cities & School, and Other Political Subdivisions for Pamela Gilliard (Confirmation #11824) on November 29-December 1, 2023.	09/28/2023	09/13/2023	275.00
64563	SOS: STRATEGIC OUT-S	Renewal Subscription to "What's the Big I.D.E.A.?" Training Monographs System for the 23-24 school year.	09/28/2023	09/25/2023	2,137.00
64564	SOUTH RAINS WATER SU	MO SERV FROM 08-17 TO 09-18-23; SEPT 2023	09/28/2023	09/18/2023	30.15
64565	STAPLES CONTRACT & C	PAPER ORDER- STAPLES- DR PARKER APPROVED- EMERGENCY NO PAPER	09/28/2023	09/02/2023	3,103.20
64566	TAHPERD SUMMER CONFE	TAHPERD Conference. Membership and Convention Registration for P.E. teacher.	09/28/2023	09/21/2023	220.00
64567	TCEA	TCEA 2024 Convention & Exposition Full Conference Badge	09/28/2023	09/14/2023	698.00
64568	TEACHTOWN	Renewal Social emotional learning to meet the needs of students with specials needs as well as IEP goals/obj.	09/28/2023	09/21/2023	8,123.00
64569	TEPSA	TEPSA 2023-2024 Assistant Principal Membership	09/28/2023	09/20/2023	368.00
64570	THE FIRE ANT MAN	INV #09082023 ANNUAL FIRE ANT SERVICE FOR 2023 - 2024 - OPERATIONS DEPT	09/28/2023	09/08/2023	2,666.00
64571	THE HOME DEPOT PRO		09/28/2023	09/21/2023	210.06
64572	TURNER HOLDINGS DBA		09/28/2023	09/21/2023	124.14

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64572	TURNER HOLDINGS DBA		09/28/2023	09/21/2023	124.14
	TURNER HOLDINGS DBA		09/28/2023	09/21/2023	93.36
64573	UNIVERSITY INTERSCHO	UIL - STUDY MATERIALS FOR UIL COMPETITION - ATTN: ELIZABETH DONLEY	09/28/2023	09/14/2023	26.00
64574	Western Psychologica	Protocols for evaluations of students to determine eligibility for Sped services	09/28/2023	09/15/2023	720.50
12194100	JP MORGAN CHASE BANK	Fingerprinting - IdentoGO by Idemia MorphoTrust USA -- UZTX-4XQK4G -- Jamal Pryor	09/25/2023	08/31/2023	49.25
	JP MORGAN CHASE BANK	Fingerprinting - IdentoGO by Idemia MorphoTrust USA -- UZTX-4Z5RQ9 -- Tammy Brandt	09/25/2023	08/31/2023	49.25
	JP MORGAN CHASE BANK	State Fair entries to be paid before Sept 1	09/25/2023	08/31/2023	745.00
	JP MORGAN CHASE BANK	reference PO 422300044 closed prematurely PSI/MEMORANG certification for Cosmo	09/25/2023	08/31/2023	59.99
	JP MORGAN CHASE BANK	TAFE membership to be paid before Sept. 1 per Ms. Cockrell	09/25/2023	08/31/2023	80.00
	JP MORGAN CHASE BANK	TASSP Membership for Jennifer Moore	09/25/2023	08/31/2023	610.00
	JP MORGAN CHASE BANK	KALAHARI RESORT: DEPOSIT FOR TSUG CONFERENCE FOR CBD, ACCTS PAYABLE, PAYROLL, PEIMS 3 ROOMS/3 NIGHTS	09/25/2023	08/31/2023	567.00
	JP MORGAN CHASE BANK	CINNAMON BEARS: WORKING LUNCH FOR SHANDA PHILLIPS AND JESSICA SIMONS FOR PAYROLL TRAINING 08-15-23	09/25/2023	08/31/2023	19.98
	JP MORGAN CHASE BANK	BROOKSHIRES 123.32 - HOSPITALITY ROOM SUPPLIES FOR FOOTBALL KB	09/25/2023	08/31/2023	123.32
	JP MORGAN CHASE BANK	Pizza Hut, Emory: Dinner for Strategic Planning Community Follow-Up Meeting on August 29, 2023.	09/25/2023	08/31/2023	64.60
	JP MORGAN CHASE BANK	TEA: Aide Certification for new paraprofessionals at Elem, Inter, JH, and HS.	09/25/2023	08/31/2023	51.00
	JP MORGAN CHASE BANK	INV JPMORGANCHASE09112023 - HOOTENS - JEREMY PATTERSON - CYL LED E26/E39 5K 4000L - LIGHTS FOR JH; DUSTIN WALLACE - 5 LB 105 CROSS FIRE, DUCT AIR FLEX 6INX25FT SILVER, JOINT CONNECTOR 24GA 6IN BLK, 50 YD ALUM FOIL TAPE, HOSE CLAMP/CARB SCREW NO .96 SS - AC OPS TRAILER - OPERATIONS DEPT	09/25/2023	08/31/2023	226.82
	JP MORGAN CHASE BANK	Caster Swivel Blk 5in	09/25/2023	08/31/2023	45.98
	JP MORGAN CHASE BANK	OREOS FOR A CLASS LESSON IN SCIENCE- JP MORGAN- S WALLACE- PURCHASE AT BROOKSHIRES	09/25/2023	08/31/2023	48.93
	JP MORGAN CHASE BANK	CANVA- JP MORGAN- DR PARKER- CANVA YEARLY MEMBERSHIP TEAM (5 TEAM MEMBERS)	09/25/2023	08/31/2023	149.90
	JP MORGAN CHASE BANK	GREENVILLE MUNICIPAL THEATER- JONATHAN LANCE- TICKETS FOR STUDENTS	09/25/2023	08/31/2023	275.70
	JP MORGAN CHASE BANK	MCDONALDS 121.11 - MEALS FOR HS VOLLEYBALL GAME ON 8/17/23 - REQUESTED BY JACQUELYN KB	09/25/2023	08/31/2023	121.11
	JP MORGAN CHASE BANK	CHICK-FIL-A 296.57 - MEALS FOR CROSS COUNTRY MEET ON 8/31/23 - REQUESTED BY SCOTT DELOZIER	09/25/2023	08/31/2023	296.57
	JP MORGAN CHASE BANK	(PREVIOUSLY APPROVED WITH PO 0412300677 - PUT IN WRONG PO GROUP) - DAIRY PALACE -MEALS FOR HS GIRLS VOLLEYBALL 9, JV & V @ BROWNBORO - REQUESTED BY JACQUELYN YOUNG KB	09/25/2023	08/31/2023	303.77
	JP MORGAN CHASE BANK	SAVVAS 352.00 -DUAL CREDIT MATH XL DIGITAL ACCESS CODES - REQUESTED BY SHAREE HARRIS KB	09/25/2023	08/31/2023	352.00
12194108	JP MORGAN CHASE BANK	JUCYS - 339.82 MEALS FOR HS CROSS COUNTRY MEET ON 9/8/23 - REQUESTED BY SCOTT DELOZIER KB	09/26/2023	09/08/2023	339.82
	JP MORGAN CHASE BANK	Registration fee Houston Livestock welding contest	09/26/2023	09/07/2023	400.00
	JP MORGAN CHASE BANK	Hootens for Steel, grinder wheels, torch tips,	09/26/2023	09/08/2023	3,692.38

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		welding rods to be used by students in the metal shop			
	JP MORGAN CHASE BANK	TMEA MEMBERSHIP FOR KRISTIN MCMULLEN (MUSIC)	09/26/2023	09/06/2023	135.00
	JP MORGAN CHASE BANK	BROOKSHIRES - TEACHER LOUNGE SUPPLIES - COFFEE, SUGAR, CREAMER	09/26/2023	09/07/2023	91.68
	JP MORGAN CHASE BANK	REGISTRATION FOR MCNAIR IXL WORKSHOP ARLINGTON TX	09/26/2023	09/07/2023	95.00
	JP MORGAN CHASE BANK	IXL Live Workshop in Arlington TX, Sept 19th; Sherrie Watson	09/26/2023	09/05/2023	95.00
	JP MORGAN CHASE BANK	360 TRAINING: FOOD HANDLER AND FOOD SERVICE ONLINE TRAINING FOR KAREN ETCHEPAREBORDE PER C. SHORT	09/26/2023	09/01/2023	42.00
	JP MORGAN CHASE BANK	KALAHARI RESORT LODGING FOR THSBCA CONVENTION IN ROUNDROCK FOR JAN. 11 - JAN 13, 2024 - REQUESTED BY BRANDON KAJIHIRO	09/26/2023	09/05/2023	164.00
	JP MORGAN CHASE BANK	TEA: Aide Certification/Fingerprinting for new junior high paraprofessional Raelyn Garcia	09/26/2023	09/07/2023	57.25
	JP MORGAN CHASE BANK	TASA: TASA & TCWSE MEMBERSHIP 2023-24 FOR JENNIFER JOHNSON and SCHOOL TRANSFORMATION NETWORK 2023-24 FOR DISTRICT. ORDER #88115	09/26/2023	09/01/2023	960.00
	JP MORGAN CHASE BANK	TASA/TASB 2023 REGISTRATION FOR BOARD MEMBERS P. Alexander, B. Potts, H. Sisk, R. Burns, S. Christian, B. Pitre, M. Salem, and Supt. J. Johnson in Dallas, TX September 28- October 1, 2023. 8 @ \$385.00=\$3,080.00	09/26/2023	09/01/2023	3,080.00
	JP MORGAN CHASE BANK	OMNI DALLAS HOTEL: HOTEL AND PARKING FOR THE TASA/TASB CONFERENCE ON SEPTEMBER 28-OCTOBER 1, 2023 IN DALLAS, TX FOR BOARD MEMBERS, P. ALEXANDER, B. POTTS, H. SISK, R. BURNS, S. CHRISTIAN, B. PITRE, M. SALEM, AND SUPERINTENDENT.	09/26/2023	09/01/2023	2,276.48
	JP MORGAN CHASE BANK	INV JPMORGANCHASE9112023NEW - HOOTENS - JEREMY PATTERSON - HOSE DRAIN 5/8X5 3/4HT - AG SHOP HOSE FOR PLAZAMA TABLE - MAINT DEPT; JIMMY WYATT - PIPE PEX 1/2 IN X 20FT BLUE, ELBOW PUSH FIT DROP BRS 1/2FPT, TEE PUSH FIT DZR BRASS 1/2IN, HOSE BIBB BRS 1/2IPS 3/4IN, BALL VALVE SHARKBITE 1/2IN; SINGLE SIDE KEY; TONY DAVIS - CHAIN; SINGLE SIDE KEY; 92106 CONTRACTOR 40A 24V 3 POLE - OPERATIONS DEPT	09/26/2023	09/01/2023	150.73
	JP MORGAN CHASE BANK	HOSPITALITY ROOM FOOD FOR 9/1/23 KB	09/26/2023	09/01/2023	144.72
	JP MORGAN CHASE BANK	IXL CONFRENCE TRAINING - ATTN: STACY VITITOW	09/26/2023	09/05/2023	95.00
232400002	AMAZON CAPITAL SERVI	INV #08/232023 PORTABLE AIR CONITIONER FOR OPERATION OFFICE - MAINT DEPT	09/08/2023	08/30/2023	471.06
	AMAZON CAPITAL SERVI	AMAZON- DR PARKER- WALL MOUNT HOLDERS. STYLUS PEN FOR IPAD, AND KEYBOARD FOR IPAD	09/08/2023	08/25/2023	96.25
	AMAZON CAPITAL SERVI	AMAZON- DR PARKER- LOCKBOX FOR CELL PHONES	09/08/2023	08/02/2023	99.00
	AMAZON CAPITAL SERVI	Camera for CTE classes to be used by Crystal M. and J. Lance	09/08/2023	06/26/2023	1,843.99
232400003	ASBILL, DUSTY	MILAGE FOR EFFECTIVE SCHOOLS FRAMEWORK CONFRENCE - ATTN: DUSTY ASBILL	09/08/2023	06/27/2023	188.64
232400004	CROSSROAD COMMUNICAT	INV #08012023 DVR CAMERA FOR BUSES - TRANSPORTATION DEPT INV #08022023 RENT FOR BUS RADIOS UNITS PER BUS - TRANSPORTATION DEPT; RENT FOR TK-3140 PORTABLE UNITS - OPERATIONS DEPT	09/08/2023	08/28/2023	2,378.00
232400005	FARMERS ELECTRIC COO	ELECTRICITY 07-22 TO 08-22-23	09/08/2023	08/19/2023	45,010.74

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232400005	FARMERS ELECTRIC COO	ELECTRICITY 07-22 TO 08-22-23	09/08/2023	08/19/2023	0.00
	FARMERS ELECTRIC COO	ELECTRICITY 07-22 TO 08-22-23	09/08/2023	08/22/2023	524.50
	FARMERS ELECTRIC COO	ELECTRICITY 07-22 TO 08-22-23	09/08/2023	08/22/2023	22.35
232400006	LABATT FOOD SERVICE		09/08/2023	08/30/2023	3,216.77
	LABATT FOOD SERVICE		09/08/2023	08/30/2023	3,505.89
	LABATT FOOD SERVICE		09/08/2023	08/30/2023	4,597.04
	LABATT FOOD SERVICE		09/08/2023	08/30/2023	5,380.81
	LABATT FOOD SERVICE		09/08/2023	08/30/2023	165.26
232400007	MIKULAK, PHYLLIS	Mileage for August 2023 Homebound Services	09/08/2023	08/30/2023	91.94
232400008	Performance Equipmen	INV #51805 ANNUAL FIRE PUMP INSPECTION - OPERATIONS DEPT	09/08/2023	08/23/2023	450.00
232400009	SCHOOL SPECIALTY	ECSE Classroom Instructional Like Skills Materials Child Craft Learn to Count Carpet	09/08/2023	08/28/2023	512.87
232400010	UNIFIRST CORPORATION	INV 2780056609 RUG & UNIFORM SERVICES FOR 8-31-2023 - OPERATIONS/TRANSPORTATION DEPT	09/08/2023	08/30/2023	71.54
232400011	VANCE, JUSTIN	MILAGE FOR TEPESA IN ROUND ROCK TX	09/08/2023	06/27/2023	319.64
232400012	WASTE CONNECTIONS	INV #6533584V174 OPEN TOP MAINT PICK UP; COMPACTOR DUMPED AT EACH CAMPUS; 4 YARD 8/1 - 8/31 - OPERATIONS DEPT	09/08/2023	08/30/2023	2,951.00
232400013	CYNERGY TECHNOLOGY	Cynergy Technology Agreement No 2023-24	09/08/2023	09/06/2023	28,000.00
232400014	HARRIS SCHOOL SOLUTI	JDOX SEPT 2023; INVOICE JR3MN0001800	09/08/2023	09/01/2023	1,026.00
232400015	SKYWARD, INC.	ANNUAL LICENSE FEE AND SUPPORT FOR 2022-23 INVOICE 0000222423	09/08/2023	09/01/2023	55,141.00
232400017	TASB RISK MANAGEMENT	TASB RISK MANAGEMENT INVOICE #72809 2023-24	09/08/2023	09/01/2023	200,081.00
	TASB RISK MANAGEMENT	UNEMPLOYMENT COMPENSATION FOR 2023-24; INVOICE 74215	09/08/2023	09/01/2023	9,415.00
232400020	AMAZON CAPITAL SERVI	STUDENT SUPPLIES FOR BISBALLE- AMAZON- PAINT SET OF 12	09/14/2023	09/08/2023	43.60
	AMAZON CAPITAL SERVI	AMAZON - SEE ATTACHED - ATTN: KRISTIN MCMULLEN	09/14/2023	09/10/2023	100.30
	AMAZON CAPITAL SERVI	Amazon Teacher Supplies	09/14/2023	09/07/2023	113.95
	AMAZON CAPITAL SERVI	Amazon supplies for JH workroom when fiscal year opens.	09/14/2023	09/08/2023	172.91
	AMAZON CAPITAL SERVI	BALANCE FORM ALL PURPOSE AEROBICS MATS- AMAZON- JONATHAN LANCE- STAGE COMBAT	09/14/2023	09/06/2023	1,163.90
	AMAZON CAPITAL SERVI	CHAUVET DJ SPOTLIGHTS (2)- AMAZON- JONATHAN LANCE	09/14/2023	09/10/2023	1,501.12
	AMAZON CAPITAL SERVI	Amazon supplies for JH Instructional Coach - Sherrie Watson	09/14/2023	09/11/2023	113.93
232400021	ASBILL, DUSTY	MILAGE FOR ADVANCED EDUCATIONAL LEADER TRAINING FOR DUSTY ASBILL	09/14/2023	09/05/2023	312.96
232400022	WALSH GALLEGOS TREVI	Annual Retainer Fee - Special Education September 1, 2023 - August 31, 2023.	09/14/2023	09/01/2023	1,000.00
232400023	DENNING, JIMMY	INVOICE #2017093; BUSINESS OFFICE CONSULTATION/ASSIST - SALARY NEG, TRS ISSUES, BANK REC 06-20 THRU 08-31-23	09/14/2023	08/31/2023	1,440.00
232400028	AMAZON CAPITAL SERVI	Self Inking Rubber Stamps with 4 lines.	09/20/2023	09/11/2023	87.92
	AMAZON CAPITAL SERVI	Amazon supplies for Math Department - K. Hunt	09/20/2023	09/05/2023	623.50
	AMAZON CAPITAL SERVI	USB Charger 10-Ports USB Charging Station for Multiple Devices USB Wall Charger Power Hub Strip Amazon Smart Plug Charging Dock Block for classroom iPads	09/20/2023	09/13/2023	58.41
	AMAZON CAPITAL SERVI	Dividers for POs Red Pens for POs USB drives USB C to HDMI for Teacher Newline Panel touch from Chromebook connectivity	09/20/2023	09/13/2023	54.51
	AMAZON CAPITAL SERVI	BINDER NEEDED FOR EMERGENCY INFORMATION- AMAZON- PATTY WILSON	09/20/2023	09/11/2023	36.59
	AMAZON CAPITAL SERVI	ITEMS NEEDED FOR COUNSELING- AMAZON- PATTY	09/20/2023	09/15/2023	200.92

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		WILSON- TABLECLOTHS, CARDSTOCK			
	AMAZON CAPITAL SERVI	ITEMS NEEDED FOR OFFICE- AMAZON- DRPARKER- MORGAN- COMMAND HOOKS, SIGNATURE STAMP, AND BINDERS	09/20/2023	09/07/2023	65.93
	AMAZON CAPITAL SERVI	WENWEN WIRELESS MICROPHONES SYSTEMS 8 PACK- AMAZON- JONATHAN LANCE	09/20/2023	09/06/2023	329.00
	AMAZON CAPITAL SERVI	Redacting pencils	09/20/2023	09/13/2023	20.19
232400029	Continental Research	INV 0047428 - CONTINENTAL RESEARCH CORP - 60 DAY WONDER REFILL (SCENTS MANGO, APPLE, LAVENDER) - CUSTODIAL SUPPLIES - CUSTODIAL DEPT	09/20/2023	09/06/2023	1,012.84
232400030	KIRBY RESTAURANT SUP		09/20/2023	09/19/2023	211.79
	KIRBY RESTAURANT SUP		09/20/2023	09/19/2023	267.90
232400032	LABATT FOOD SERVICE		09/20/2023	09/07/2023	3,343.00
	LABATT FOOD SERVICE		09/20/2023	09/07/2023	4,446.05
	LABATT FOOD SERVICE		09/20/2023	09/19/2023	4,738.81
	LABATT FOOD SERVICE		09/20/2023	09/19/2023	797.94
	LABATT FOOD SERVICE		09/20/2023	09/19/2023	4,179.72
	LABATT FOOD SERVICE		09/20/2023	09/19/2023	3,238.81
	LABATT FOOD SERVICE		09/20/2023	09/19/2023	3,296.06
	LABATT FOOD SERVICE		09/20/2023	09/19/2023	4,685.26
	LABATT FOOD SERVICE		09/20/2023	09/19/2023	5,251.29
232400033	RAINS COUNTY APPRAIS	INVOICE #4-2023; FOURTH QUARTER APPRAISAL AND COLLECTION FEES - REPLACES PO 0412400039 ENTERED FOR WRONG AMOUNT	09/20/2023	09/01/2023	97,104.25
232400034	QBS LLC	Safety Care Trainer Training - Sept 11-13, 2023 Hyatt Place, Hurst, TX *** REPLACES PO 0232300014 ENTERED IN WRONG PO GROUP ***	09/20/2023	08/10/2023	3,500.00
232400036	AMAZON CAPITAL SERVI	tape measures for floral competitions and cleaning supplies for vases	09/28/2023	08/31/2023	184.06
	AMAZON CAPITAL SERVI	CURRICULUM OFFICE SUPPLIES - REQUESTED BY JOHN PORTWOOD KB	09/28/2023	08/15/2023	619.65
232400037	MATHESON	Jet Grant New Equipment purchase	09/28/2023	08/16/2023	11,483.29
232400038	PHILLIPS, HELEN	REIMB MILEAGE FOR HOMEBOUND VISITS FOR S.GODFREY AUG 2023	09/28/2023	08/31/2023	123.75
232400039	RAINS COUNTY LEADER	THANK YOU AD TO AREA BUSINESSES AND BANKS WITH HELP FOR 23-24 BACK TO SCHOOL (THEY DID NOT INVOICE ME FOR THE CORRECT AMOUNT- PREVIOUSLY ENTERED WITH PO 0422300099) KB	09/28/2023	08/17/2023	24.00
232400040	RULE PEDIATRIC THERA	Physical Therapy Contract Service August 2023.	09/28/2023	08/31/2023	1,385.84
232400041	VANCE, JUSTIN	MILAGE FOR EFFECTIVE SCHOOLS FRAMEWORK CONFRENCE - ATTN: JC VANCE	09/28/2023	08/31/2023	188.64
232400050	AMAZON CAPITAL SERVI	SUPPLIES FOR SRO L. BRIMER - SEE ATTACHED	09/28/2023	09/05/2023	1,982.07
	AMAZON CAPITAL SERVI	SCANNER FOR HR OFFICE; TO REPLACE PO 0412400002 CANCELED BY AMAZON	09/28/2023	09/07/2023	419.99
	AMAZON CAPITAL SERVI	Office Supplies	09/28/2023	09/11/2023	658.92
	AMAZON CAPITAL SERVI	Supplies for Homebound Special Needs Students	09/28/2023	09/13/2023	242.31
	AMAZON CAPITAL SERVI	MAINT / CUSTODIAL APPRECIATION SUPPLIES KB	09/28/2023	09/22/2023	235.90
	AMAZON CAPITAL SERVI	AMAZON- 4 OFFICE CHAIRS - ATTN: HOLLY MORGAN	09/28/2023	09/14/2023	243.96
	AMAZON CAPITAL SERVI	AMAZON - REPLACEMENT FOUNTAS AND PINNELL READING BOOKS - ATTN: STACY VIITOW	09/28/2023	09/12/2023	27.88
	AMAZON CAPITAL SERVI	AMAZON- FOLDERS, KINETIC SAND, MONKEY FOAM, ORBIT BALL TOY, PLAY SAND FOR COUNSLER OFFICE - ATTN: GINGER BARTLEY	09/28/2023	09/18/2023	130.46
	AMAZON CAPITAL SERVI	AMAZON - OFFICE SUPPLIES FOR TEACHERS - SEE ATTACHED COPY	09/28/2023	09/05/2023	362.37
	AMAZON CAPITAL SERVI	INV #09112023 20 OZ STYROFOAM CUPS - MAINT	09/28/2023	09/14/2023	102.02

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	CHECK DATE	INVOICE DATE	AMOUNT
		DEPT			
	AMAZON CAPITAL SERVI	Office Supplies for admin office	09/28/2023	09/14/2023	509.64
	AMAZON CAPITAL SERVI	Business cards for labeling Chromebook Cases	09/28/2023	09/07/2023	74.29
		Address labels for labeling Chromebook devices			
		USB a to b 25ft for connecting newline panels to computers for touch accessibility			
	AMAZON CAPITAL SERVI	SUPPLIES FOR HEALTH SERVICES PER L. JARRETT:	09/28/2023	09/25/2023	77.78
		DISPOSABLE SPECULA FOR PICCOLIGHT OTOSCOPE/ALWAYS RADIANT TEEN			
232400051	Continental Research	INV #0047474 WASP-AWAY-NG - MAINT DEPT	09/28/2023	09/07/2023	3,686.20
		MISC SUPPLIES FOR BUS BARN - TRANSPORTATION DEPT			
232400052	DIGITAL GRAPHICS LLC	Sign for auction items	09/28/2023	09/11/2023	36.00
	DIGITAL GRAPHICS LLC	decals- 8.5 x 5.5 Wildcat Technology	09/28/2023	09/18/2023	116.50
232400053	LABATT FOOD SERVICE		09/28/2023	09/21/2023	4,994.38
	LABATT FOOD SERVICE		09/28/2023	09/21/2023	3,963.56
	LABATT FOOD SERVICE		09/28/2023	09/21/2023	4,547.61
	LABATT FOOD SERVICE		09/28/2023	09/21/2023	5,107.70
	LABATT FOOD SERVICE		09/28/2023	09/21/2023	349.94
	LABATT FOOD SERVICE		09/28/2023	09/21/2023	135.32
232400054	MATHESON	5 bottles switched out and 10 rolls of welding wire delivered	09/28/2023	09/25/2023	952.02
232400055	UNIFIRST CORPORATION	INV #2780057414 & 2780058713 RUG & UNIFORM SERVICES FOR WEEK OF 9/7 & 9/14/2023 - CUSTODIAL/TRANSPORTATION DEPT	09/28/2023	09/07/2023	143.08
47480	AccuFlex Services In	Payroll accrual	09/20/2023	09/20/2023	206.15
47481	RAINS ISD CHILD NUTR	Payroll accrual	09/20/2023	09/20/2023	1,680.47
	RAINS ISD CHILD NUTR	Payroll accrual	09/20/2023	09/20/2023	0.00
	RAINS ISD CHILD NUTR	Payroll accrual	09/20/2023	09/20/2023	0.00
47482	TEXAS CLASSROOM TEAC	Payroll accrual	09/20/2023	09/20/2023	66.26
47483	RAINS ISD	Payroll accrual	09/20/2023	09/20/2023	6,378.17
	RAINS ISD	Payroll accrual	09/20/2023	09/20/2023	0.00
	RAINS ISD	Payroll accrual	09/20/2023	09/20/2023	170.33
92023	OFFICE OF THE ATTORN	Payroll accrual	09/20/2023	09/20/2023	1,316.50
	OMNI	Payroll accrual	09/20/2023	09/20/2023	2,605.00
92123	RAINS ISD	Payroll accrual	09/21/2023	09/20/2023	10,566.04
	RAINS ISD	Payroll accrual	09/21/2023	09/20/2023	-51.36
	RAINS ISD	Payroll accrual	09/21/2023	09/20/2023	44.38
9052024	INTERNAL REVENUE SER	Payroll accrual	09/05/2023	09/05/2023	728.33
	INTERNAL REVENUE SER	Payroll accrual	09/05/2023	09/05/2023	1,880.61
	INTERNAL REVENUE SER	Payroll accrual	09/05/2023	09/05/2023	270.38
	INTERNAL REVENUE SER	Payroll accrual	09/05/2023	09/05/2023	728.33
	INTERNAL REVENUE SER	Payroll accrual	09/05/2023	09/01/2023	652.57
	INTERNAL REVENUE SER	Payroll accrual	09/05/2023	09/01/2023	1,390.33
	INTERNAL REVENUE SER	Payroll accrual	09/05/2023	09/01/2023	652.57
	INTERNAL REVENUE SER	Payroll accrual	09/05/2023	09/01/2023	-46.51
	INTERNAL REVENUE SER	Payroll accrual	09/05/2023	09/01/2023	0.00
	INTERNAL REVENUE SER	Payroll accrual	09/05/2023	09/01/2023	-46.51
	INTERNAL REVENUE SER	Payroll accrual	09/05/2023	09/01/2023	46.51
	INTERNAL REVENUE SER	Payroll accrual	09/05/2023	09/01/2023	0.00
	INTERNAL REVENUE SER	Payroll accrual	09/05/2023	09/01/2023	46.51
	INTERNAL REVENUE SER	Payroll accrual	09/05/2023	09/05/2023	2.34
	INTERNAL REVENUE SER	Payroll accrual	09/05/2023	09/05/2023	0.00
9202023	National Life Group	Payroll accrual	09/20/2023	09/20/2023	763.54
9212024	INTERNAL REVENUE SER	Payroll accrual	09/21/2023	09/20/2023	15,843.61
	INTERNAL REVENUE SER	Payroll accrual	09/21/2023	09/20/2023	54,867.60

CHECK		INVOICE		CHECK	INVOICE	AMOUNT
NUMBER	VENDOR	DESCRIPTION		DATE	DATE	
9212024	INTERNAL REVENUE SER	Payroll accrual		09/21/2023	09/20/2023	3,367.10
	INTERNAL REVENUE SER	Payroll accrual		09/21/2023	09/20/2023	15,843.61
	INTERNAL REVENUE SER	Payroll accrual		09/21/2023	09/20/2023	179.45
	INTERNAL REVENUE SER	Payroll accrual		09/21/2023	09/20/2023	6.20
	INTERNAL REVENUE SER	Payroll accrual		09/21/2023	09/20/2023	165.00
	INTERNAL REVENUE SER	Payroll accrual		09/21/2023	09/20/2023	179.45
	INTERNAL REVENUE SER	Payroll accrual		09/21/2023	09/20/2023	44.36
	INTERNAL REVENUE SER	Payroll accrual		09/21/2023	09/20/2023	180.02
	INTERNAL REVENUE SER	Payroll accrual		09/21/2023	09/20/2023	0.00
	INTERNAL REVENUE SER	Payroll accrual		09/21/2023	09/20/2023	44.36
	INTERNAL REVENUE SER	Payroll accrual		09/21/2023	09/20/2023	-59.57
	INTERNAL REVENUE SER	Payroll accrual		09/21/2023	09/20/2023	-336.18
	INTERNAL REVENUE SER	Payroll accrual		09/21/2023	09/20/2023	-59.57
	INTERNAL REVENUE SER	Payroll accrual		09/21/2023	09/20/2023	51.48
	INTERNAL REVENUE SER	Payroll accrual		09/21/2023	09/20/2023	269.17
	INTERNAL REVENUE SER	Payroll accrual		09/21/2023	09/20/2023	51.48
9282023	FBS ADMINISTRATORS L	Payroll accrual		09/20/2023	09/20/2023	37.40
9282025	Gentry Financial Gro	Payroll accrual		09/20/2023	09/20/2023	1,137.62
	Gentry Financial Gro	Payroll accrual		09/20/2023	09/20/2023	638.53
	Gentry Financial Gro	Payroll accrual		09/20/2023	09/20/2023	4,113.63
	Gentry Financial Gro	Payroll accrual		09/20/2023	09/20/2023	1,664.24
	Gentry Financial Gro	Payroll accrual		09/20/2023	09/20/2023	950.00
	Gentry Financial Gro	Payroll accrual		09/20/2023	09/20/2023	124.86
	Gentry Financial Gro	Payroll accrual		09/20/2023	09/20/2023	1,421.66
	Gentry Financial Gro	Payroll accrual		09/20/2023	09/20/2023	27.20
	Gentry Financial Gro	Payroll accrual		09/20/2023	09/20/2023	1,173.90
	Gentry Financial Gro	Payroll accrual		09/20/2023	09/20/2023	207.60
	Gentry Financial Gro	Payroll accrual		09/20/2023	09/20/2023	221.00
	Gentry Financial Gro	Payroll accrual		09/20/2023	09/20/2023	1,324.70
	Gentry Financial Gro	Payroll accrual		09/20/2023	09/20/2023	965.75
	Gentry Financial Gro	Payroll accrual		09/20/2023	09/20/2023	317.20
	Gentry Financial Gro	Payroll accrual		09/20/2023	09/20/2023	1,812.50
	Gentry Financial Gro	Payroll accrual		09/20/2023	09/20/2023	7.25
	Gentry Financial Gro	Payroll accrual		09/20/2023	09/20/2023	1.30
	Gentry Financial Gro	Payroll accrual		09/20/2023	09/20/2023	7.25
	Gentry Financial Gro	Payroll accrual		09/20/2023	09/20/2023	46.40
	Gentry Financial Gro	Payroll accrual		09/20/2023	09/20/2023	8.00
	Gentry Financial Gro	Payroll accrual		09/20/2023	09/20/2023	3.90
	Gentry Financial Gro	Payroll accrual		09/20/2023	09/20/2023	21.75
Totals for checks						961,131.02

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
181	COCURRICULAR	0.00	0.00	25,598.62	25,598.62
199	GENERAL FUND	0.00	166.75	666,366.49	666,533.24
211	TITLE I	0.00	0.00	2,429.05	2,429.05
240	FOOD SERVICE	0.00	0.00	86,390.29	86,390.29
244	VOC. ED.-BASIC GRANT	0.00	0.00	8,225.00	8,225.00
255	TITLE II,TCH/PRIN.TRNING RECUR	0.00	0.00	512.87	512.87
282	ESSER III	0.00	0.00	26,330.99	26,330.99
410	STATE TEXTBOOK FUND	0.00	0.00	3,600.55	3,600.55
461	Campus Activity	0.00	0.00	3,896.96	3,896.96
494	Rains CDC/After School / Wild	0.00	0.00	633.96	633.96
495	District Athletics 12AAA	0.00	0.00	55.00	55.00
863	PAYROLL CLEARING	136,924.49	0.00	0.00	136,924.49
***	Fund Summary Totals ***	136,924.49	166.75	824,039.78	961,131.02

***** End of report *****

**RAINS INDEPENDENT
SCHOOL DISTRICT**

EFFICIENCY AUDIT

**DATA FOR THE FISCAL YEAR
ENDED AUGUST 31, 2022**

RUTHERFORD, TAYLOR & COMPANY, P.C.
Certified Public Accountants
3500 Joe Ramsey Blvd.
Greenville, Texas 75401
(903) 455-6252

RAINS INDEPENDENT SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
YEAR ENDED AUGUST 31, 2022

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**RUTHERFORD,
TAYLOR &
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Certified Public Accountants

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**REPORT OF INDEPENDENT AUDITORS ON AN EFFICIENCY AUDIT
CONDUCTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Members of the Board
Rains Independent School District

Rutherford, Taylor & Company, PC conducted an efficiency audit as prescribed by the State of Texas Legislative Budget Board for Rains Independent School District (District). The purpose of this report is to communicate the results of the efficiency audit.

The purpose of our efficiency audit was to assess the District's fiscal management, efficiency and utilization of resources, and whether the District has implemented best practices utilized by Texas school districts before an election to adopt a Maintenance and Operations (M&O) property tax rate.

Our efficiency audit was conducted in accordance with the standards applicable to performance audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the performance audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our performance audit objectives. We believe that the evidence obtained provides a reasonable basis for our observations and conclusions based on our performance audit objectives.

The procedures performed did not constitute an audit, a review, or a compilation of the District's financial statements or any part thereof, nor an examination of management's assertions concerning the effectiveness of the District's internal-control systems or compliance with laws, regulations, or other matters. Accordingly, the performance of the procedures did not result in the expression of an opinion or any other form of assurance on the District's financial Statements or any part thereof, nor an opinion or any other form of assurance on the District's internal-control systems or its compliance with laws regulations, or other matters.

October 6, 2023
Greenville, Texas

RAINS INDEPENDENT SCHOOL DISTRICT
EFFICIENCY AUDIT
YEAR ENDED AUGUST 31, 2022

SECTION I – EXECUTIVE SUMMARY

Overview of Procedures Performed

In conducting the efficiency audit for the District, we gained an understanding of the District's fiscal management, efficiency, and utilization of resources, and whether the District has implemented best practices utilized by Texas School districts. This was accomplished by analyzing data from the fiscal year ended August 31, 2022 and prior, maintained by the Texas Education Agency (TEA) and the District. An overview of the objectives and approach performed during the efficiency audit are provided in Section III of this report. District data on accountability, students, staffing and finances, with peer districts and state comparisons are described in Section IV of this report.

RAINS INDEPENDENT SCHOOL DISTRICT
EFFICIENCY AUDIT
YEAR ENDED AUGUST 31, 2022

SECTION II – KEY INFORMATION ABOUT THE DISTRICT

Rains Independent School District (District) has called an election to increase the District's maintenance and operation (M&O) property tax rate for tax year 2023 (fiscal year 2024). Maintenance and operation taxes are levied to provide revenue for the operation of public schools. The District held a voter-approved tax rate election (VATRE) in November 2022, and it was not approved. The District election to increase the proposed M&O property tax rate is on November 7, 2023.

The M&O property tax rate for fiscal year 2024 is \$ 0.7892 and the rate will be further compressed for fiscal year 2025 as required by HB3. The District Board anticipates adopting an M&O property tax rate above the State compressed tax rate which will trigger a VATRE. An efficiency audit, as required by Texas law, is deemed necessary in order to provide full transparency to taxpayers. The District has adopted a budget surplus of \$ 224 for fiscal year 2024 and has implemented cost efficiencies that have been factored into the fiscal year 2024 budget.

The District has adopted its 2024 budget with a property tax rate (tax year 2023) of \$ 0.7892 which is an decrease from the prior year property tax rate of \$ 0.8546. The estimated increased revenue from approval of the VATRE is approximately \$ 2 million and represents 10.8% of the District's 2023-2024 adopted budget for general fund total revenues.

The District's peer districts average M&O property tax rate is \$ 0.9158. The state average M&O property tax rate is \$ 0.9009. The two averages are approximately \$ 0.0612 and \$ 0.0463 more than the 2022 M&O property tax rate adopted by the District.

The average home taxable value (value used for tax levy) of a single-family residential property for tax year 2023 is \$ 200,616. The average tax bill as a result of the M&O property tax rate change is \$ 1,278, or a \$ 117 increase compared to what the average resident would pay without an M&O property tax rate change.

Based on the adopted 2024 budget the District has a balanced budget without the VATRE.

Based on the outcome of the efficiency audit, the District will first address any cost inefficiencies reflected in the efficiency audit. Secondly, the District will determine if any other funds are available to cover General Fund needs in fiscal year 2024.

The District will also determine if budget assumptions such as staffing ratios need adjusting in fiscal year 2024. If a VATRE is successful, the District intends to use the additional tax revenue to continue offering competitive teacher and staff salaries, continue offering quality student programs and activities, and general maintenance of the District facilities and programs. The District will continue to identify opportunities for operational effectiveness within the budget in order to create capacity to accommodate future student growth and needs.

If the VATRE were not to pass, the District would need to consider less compensation increases for teachers and staff, consider reducing staff positions, and reducing student programs to offset the revenue loss (shortage).

The District engaged Rutherford, Taylor & Company, P.C. to conduct the efficiency audit. Efficiency audits focus on informing voters about the District's fiscal management, efficiency, utilization of resources, and whether the District has implemented best practices. The information includes data and tools that the State of Texas currently utilizes to measure school district efficiency.

Some key information about the District:

- The District's total operating revenue for all funds, for fiscal year 2022 totaled \$ 12,995 per student, while its peer districts average and State average total \$ 13,402 per student and \$ 12,504 per student respectively.
- The District's total operating expenditures for all funds for fiscal year 2022 totaled \$ 12,095 per student, while its peer districts average and state average were \$ 12,302 per student and \$ 11,939 per student, respectively.
- The District earned a Superior Rating for the School Financial Integrity Rating System of Texas (FIRST) for the last five years as determined and reported by the Texas Education Agency.
- The Texas Education Agency reviews and tracks the performance of both school districts and individual schools with the Texas A-F Accountability System. The results are posted year-to-year. The District, as a whole, earned a "C" (77 out of 100 points) in 2021-2022, the last year accountability ratings were issued. The detail by campus for the 2021-2022 accountability rating is shown below.

RAINS INDEPENDENT SCHOOL DISTRICT
EFFICIENCY AUDIT
YEAR ENDED AUGUST 31, 2022

SECTION II – KEY INFORMATION ABOUT THE DISTRICT (CONTINUED)

<u>Ratings</u>	<u># of Campus</u>
A	
B	
C	3
Not Rated	1

Additional details and audit results are included in Section IV.

RAINS INDEPENDENT SCHOOL DISTRICT
EFFICIENCY AUDIT
YEAR ENDED AUGUST 31, 2022

SECTION III – OBJECTIVES AND APPROACH

Objectives

The objective of our efficiency audit was to assess the District's fiscal management, efficiency and utilization of resources , and whether the District has implemented best practices utilized by Texas school districts.

Approach

In order to achieve the objectives, set forth above, Rutherford, Taylor & Company, PC performed the following procedures:

1. Selected peer districts, developed a simple average and used the same comparison group throughout the audit.
2. Reported on the overall accountability rating (A to F and a corresponding scale score of 1 to 100).
3. Compared the District's peer districts' average score and listed the following Districts campus information
 - a. Accountability rating count for each campus level within the district.
 - b. Names of the campuses that received an F accountability rating.
 - c. Campuses that are required to implement a campus turnaround plan.
4. Reported on the District's School FIRST rating. For a rating of less than A, listed the indicators not met.
5. Reported on student characteristics for the District, its peer districts and the State average including:
 - a. Total Students
 - b. Economically Disadvantaged
 - c. English Learners
 - d. Special Education
 - e. Bilingual/ESL Education
 - f. Career and Technical Education
6. Reported on the attendance rate for the District, its peer districts and the state.
7. Reported on the five – year enrollment for the District for the most recent school year and four (4) years prior, the average annual percentage change based on the previous five years and the projected next school year.
8. Reported on the following indicators related to the District's revenue, its peer districts' average and the state average and explained any significant variances.
 - a. Local M&O Tax (Retained) (Without debt service and recapture)
 - b. State
 - c. Federal
 - d. Other local and intermediate
 - e. Total revenue
9. Reported on the following indicators related to the District's expenditures, its peer districts' average, and the state average and explained significant variances from the peer districts' average, if any. In addition, explain the reasons for the District's expenditures exceeding revenue, if applicable.
 - a. Instruction
 - b. Instructional resources and media
 - c. Curriculum and staff development
 - d. Instructional leader
 - e. School leadership
 - f. Guidance counseling services
 - g. Social work services
 - h. Health services
 - i. Transportation
 - j. Food service operation
 - k. Extracurricular
 - l. General administration
 - m. Plant maintenance and operations
 - n. Security and monitoring
 - o. Data processing service
 - p. Community services
 - q. Total operating expenditures
10. Reported on the following indicators for payroll and selected District salary expenditures compared to its peer districts' average and the state average and explained any significant variances from the peer districts' average in any category.
 - a. Payroll as a percentage of all funds
 - b. Average teacher salary
 - c. Average administrative salary
 - d. Superintendent salary

RAINS INDEPENDENT SCHOOL DISTRICT
EFFICIENCY AUDIT
YEAR ENDED AUGUST 31, 2022

SECTION III – OBJECTIVES AND APPROACH (CONTINUED)

Approach (Continued)

11. Reported on the general fund operating fund balance, excluding debt service and capital outlay, for the past five years and per student for the District and its peer district. Analyzed unassigned fund balance per student and as a percentage of three month operating expenditures and explained any significant variances.
12. Reported the District's allocation of staff, and student to teacher and student to total staff ratios for the District, its peer districts and the state average. The following staff categories were used:
 - a. Teaching
 - b. Support
 - c. Administrative
 - d. Paraprofessional
 - e. Auxiliary
 - f. Students per total staff
 - g. Students per teaching staff
13. Reported on the District's teacher turnover rate as well as its peer districts and the state's average reported on the following programs offered by the District, including the number of students served, percentage of enrolled students served, program budget, program budget as a percentage of the District's budget, total staff for the program, and student to staff ratio for the program.
 - a. Special Education
 - b. Bilingual Education
 - c. Migrant Programs
 - d. Gifted and Talented Programs
 - e. Career and Technology Education
 - f. Athletics and Extracurricular Activities
 - g. Alternative Education Program/Disciplinary Alternative Education Program
 - h. Juvenile Justice Alternative Education Program
14. Described how the District maximizes available resources from state sources and regional education service centers to develop or implement programs or deliver services.
15. Report on the District's annual external audit report's independent auditor's opinion as required by Government Auditing Standards.
16. Explained the basis of the TEA assigning the District a financial-related monitoring/oversight role during the past three years, if applicable.
17. In regard to the District's budget process, provided a response to each of the following questions:
 - a. Does the District's budget planning process include projections for enrollment and staffing?
 - b. Does the District's budget process include monthly and quarterly reviews to determine the status of annual spending?
 - c. Does the District use cost allocation procedures to determine campus budgets and cost centers?
 - d. Does the District analyze educational costs and student needs to determine campus budgets?
18. Provided a description of the District's self-funded programs, if any, and analyzed whether program revenues are sufficient to cover program cost.
19. Reported whether the District administrators are evaluated annually and, if so, explained how the results inform District operations.
20. In regard to the District's compensation system, provided a response to the following questions:
 - a. Does the District use salary bonuses or merit pay systems? If yes, explain the performance based systems and the factors used.
 - b. Do the District's salary ranges include minimum, midpoint, and maximum increments to promote compensation equity based on the employee's education, experience, and other relevant factors?
 - c. Does the District periodically adjust its compensation structure using verifiable salary survey information, benchmarking and comparable salary data?
 - d. Has the District made any internal equity and/or market adjustments to salaries within the past two years?
21. In regard to planning, provided a response to each of the following questions:
 - a. Does the District Develop a District Improvement Plan (DIP) annually?
 - b. Do all campuses in the District develop a Campus Improvement Plan (CIP) annually?
 - c. Does the District have an active and current facilities master plan? If yes, does the District consider these factors to inform the plan:
 - i. Does the District use enrollment projections?
 - ii. Does the District analyze facility capacity?
 - iii. Does the District evaluate facility condition?
 - iv. Does the District have an active and current energy management plan?
 - v. Does the District maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?

RAINS INDEPENDENT SCHOOL DISTRICT
EFFICIENCY AUDIT
YEAR ENDED AUGUST 31, 2022

SECTION III – OBJECIVES AND APPROACH (Continued)

Approach (Continued)

22. In regard to District academic information, we will provide a response to each of the following questions:
 - a. Does the District have a teacher mentoring program?
 - b. Are decisions to adopt new programs or discontinue existing programs made based on quantifiable data and research?
 - c. When adopting new programs, does the District define expected results?
 - d. Does the District analyze student test results at the district and/or campus level to design, implement and/or monitor the use of curriculum and instructional programs?
23. Provided a response to the question if the District modifies programs, plans staff development opportunities, or evaluates staff based on analyses of student results.

RAINS INDEPENDENT SCHOOL DISTRICT
EFFICIENCY AUDIT
YEAR ENDED AUGUST 31, 2022

**SECTION IV – DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING, AND FINANCES,
WITH PEER DISTRICTS AND STATE COMPARISONS**

1. Peer Districts

The Texas Education Agency (TEA) Snapshot Peer Search identified a total of 20 peer districts based on size (1,600 to 2,599 students). The District selected 10 out of 20 peer districts and are shown below.

Figure 1
Peer Districts

District Name	County	2021-2022 Enrollment
Bowie ISD	Montague	1,689
Quinlan ISD	Hunt	2,585
Pittsburg ISD	Camp	2,344
Sweetwater ISD	Nolan	2,076
Fairfield ISD	Freestone	1,700
Mineola ISD	Wood	1,632
Kemp ISD	Kaufman	1,692
Gladewater ISD	Gregg	1,703
Vernon ISD	Wilbarger	1,871
Pleasant Grove ISD	Bowie	2,321

2. Accountability Rating

The Texas Education Agency (TEA) annually assigns an A to F rating and a corresponding scaled score (1-100) to each district and campus based on student assessment results and other accountability measures. To align with Senate Bill 1365, school districts and campuses received an A, B, or C rating or were assigned a label of Not Rated: Senate Bill 1365. This Not Rated: Senate Bill 1365 label was applied when the domain or overall score for the district or campus was less than 70.

Figure 2
Accountability Rating Comparison
2021-2022

	District Rating (A-f)	District Rating (1-100)	Peer District Average Score (1-100)
Rating/Score	C	77	84

The “F” accountability rating was not applicable for 2021-2022. The results for the District’s 4 campuses that were assigned a rating are shown below:

Figure 3
Accountability Rating by Campus Level
2021-2022

	Elementary Schools	Middle Schools	High Schools
A			
B			
C	1	1	1
D			
F			
Not Rated		1	

RAINS INDEPENDENT SCHOOL DISTRICT
EFFICIENCY AUDIT
YEAR ENDED AUGUST 31, 2022

**SECTION IV – DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING, AND FINANCES,
WITH PEER DISTRICTS AND STATE COMPARISONS (Continued)**

2. Accountability Rating (Continued)

Campuses with an “F” accountability Rating – N/A due to Senate Bill 1365
Campuses with Required to Implement a Campus Turnaround plan – None Noted

3. Financial Rating

The State of Texas’ School financial accountability rating system, know as the School Financial Integrity Rating System of Texas (FIRST), ensures that Texas public schools are held accountable for the quality of their financial management practices and that they improve those practices. The system is designed to encourage Texas public schools to better manage their financial resources to provide the maximum allocation possible for direct instructional purposes.

The School Financial Integrity Rating System of Texas (FIRST) holds districts accountable for the quality of their financial management practices. The rating is based on five (5) critical indicators as well as minimum number of points for an additional ten (10) indicators. Beginning with 2015-2016 Rating (based on the 2014-2015 financial data), the Texas Education Agency moved from “Pass/Fail” system and began assigning a letter rating. The ratings and corresponding points are shown below:

Rating	Points
A=Superior	90-100
B=Above Standard	80-89
C=Meets Standard	60-79
F=Substandard Achievement	less than 60

The District’s 2021-2022 rating based on school year 2020-2021 data was an “A” (Superior). The District also earned Superior Rating in 2018, 2019, 2020, and 2021.

Figure 4
School FIRST Rating

	District Rating (A-F)
Rating	A

4. Student Characteristics, Attendance, and 5-year Enrollment

Student Characteristics

Every student is served differently in public schools based on their unique characteristics. Such data is captured by the Texas Education Agency on an annual basis. Figure 5 provides student counts for five (5) select students characteristics, which are described below:

Economically Disadvantaged – This term has an identical meaning to educationally disadvantaged, which is defined by the Texas Education Code (TEC) 5.001 (4) as a student who is “eligible to participate in the national free or reduced lunch program”

English Learners – The TEA defines an English Learner as a student who is in the process of acquiring English and has another language as the primary language; it is synonymous with English Language Learner (ELL) and Limited English Proficient (LEP).

RAINS INDEPENDENT SCHOOL DISTRICT
EFFICIENCY AUDIT
YEAR ENDED AUGUST 31, 2022

**SECTION IV – DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING, AND FINANCES,
WITH PEER DISTRICTS AND STATE COMPARISONS (Continued)**

4. Student Characteristics, Attendance and 5 year Enrollment (Continued)

Special Education – These are students with a disability as defined by Federal regulations (34 CFR 300.304 through 300.311). State of Texas Laws (Texas Education Code 29.003) or the Commissioner’s / State Board of Education Rules (89.1040)

Bilingual/ESL Education – TEC 29.055 describes students enrolled in a bilingual education program as those students in a full-time program of dual-language instruction that provides for learning basic skills in the primary language of the students and for carefully structured and sequenced mastery the English language skills. Students enrolled in an English as a Second Language (ESL) program receive intensive instructions in English from teachers trained in recognizing and dealing with language difference.

Career and Technical Education – Students enrolled in State approved career and technology Education programs.

Figure 5
Selected Student Characteristics
2021-2022

	Total Student Population Count	Percentage of Student Population	Peer District Average Percentage	State Average Percentage
Total Students	1729	100%	NA	NA
Economically Disadvantaged	1019	58.9%	63.9%	60.6%
English Learners	116	6.7%	10.4%	21.7%
Special Education	224	13.0%	12.8%	11.7%
Bilingual / ESL Education	110	6.4%	10.0%	21.8%
Career and Technical Education	NA	NA	NA	NA

Source: Texas Education Agency, Texas Academic Performance Reports

Data for the Career and Technical Education was not provided by the TEA in 2021-2022.

There are 5.4 million students served by public schools in the State of Texas. Of those students, 3.2 million or 60.6% are economically disadvantaged. The percentage of economically disadvantaged students served by the District compared to its total student population totaled 58.9%, which is 5.0% and 1.7% less than the peer districts and state average, respectively. Pittsburg Independent School District has the highest economically disadvantaged students percentage of 78.4%, while Pleasant Grove Independent School District had the lowest percentage of 32.7%

The peer districts average total student count was 1,961. Of the peer districts evaluated, Quinlan Independent School District had the highest total student count of 2,585, while Mineola Independent School District had the lowest student count of 1,632.

Attendance

Figure 6
Attendance Rate
2020-2021

	District Total	Peer District Average	State Average
Attendance Rate	94.8%	96.1%	95.0%

Source: Texas Education Agency, Public Education Information Management System District Attendance, Graduation, and Dropout Rates Report.

RAINS INDEPENDENT SCHOOL DISTRICT
EFFICIENCY AUDIT
YEAR ENDED AUGUST 31, 2022

**SECTION IV – DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING, AND FINANCES,
WITH PEER DISTRICTS AND STATE COMPARISONS (Continued)**

4. Student Characteristics, Attendance and 5 year Enrollment (Continued)

A school district's state funding is a complex calculation with many inputs. One of the primary drivers used in the calculation is student attendance. The District's attendance rate is 1.3% and 0.2% less than its peer districts average and the state average, respectively. It should be noted that the District's 2020-2021 attendance rate has decreased from the prior two years. The 2019-2020 attendance rate was 98.5% and 2018-2019 attendance rate was 95.1%.

Five Year Enrollment

The attendance rate should be evaluated in conjunction with the number of students enrolled. As shown in Figure 7, the District has experienced an average annual increase over the last five year of 0.6%. When the current enrollment data for 2023 is incorporated, the average increase in enrollment is 0.7%.

Figure 7 5 - Year Enrollment 2018-2022		
	Enrollment	% Change
2022	1,729	1.2%
2021	1,709	-1.0%
2020	1,727	0.3%
2019	1,722	1.1%
2018	1,704	1.2%
Average annual percentage change based on the previous five years		0.6%
2023 (1)	1,754	1.4%
Average annual percentage changed based on the previous five years and the 2023 Fiscal year		0.7%

* Note (1) Based on Fiscal year 2023 PEIMS Data from the District.

5. District Revenue

	District		Peer District		State Average	
	Revenue Per Student	Percentage of Total	Revenue Per Student	Percentage of Total	Revenue Per Student	Percentage of Total
Local M&O Tax (retained) (1)	\$ 4,377	33.7%	\$ 4,673	34.9%	\$ 4,960	39.7%
State (2)	5,025	38.6%	5,202	38.8%	4,516	36.1%
Federal	2,961	22.8%	2,851	21.3%	2,611	20.9%
Other Local and Intermediate	632	4.9%	676	5.0%	417	3.3%
Total Revenue	\$ 12,995	100.0%	\$ 13,402	100.0%	\$ 12,504	100.0%

Note (1): Excludes Recapture

Note (2): Excludes TRS-on-Behalf

Source: Texas Education Agency, Texas Academic Performance Reports

RAINS INDEPENDENT SCHOOL DISTRICT
EFFICIENCY AUDIT
YEAR ENDED AUGUST 31, 2022

**SECTION IV – DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING, AND FINANCES,
WITH PEER DISTRICTS AND STATE COMPARISONS (Continued)**

The financial data above included all funds, except for the Districts capital projects fund and debt service fund. Approximately \$ 919 thousand of the Teacher Retirement System (TRS) contributions made by the State of Texas on-behalf of the District were also excluded from the state revenues. In accordance with Governmental Accounting Standards Board, on-behalf contributions must also be recorded as expenditures. However, the source reports used for the analyses did not exclude these on-behalf expenditures. The on-behalf contributions of \$ 919 thousand equates to \$ 532 per Student.

The District's revenue per student is \$ 407 less than the peer districts average, but \$ 491 more than the state's average.

6. District Expenditures

Figure 9
Actual Expenditures
2021-2022

	District		Peer District		State Average	
	Expenditures Per Student	Percentage of Total	Expenditures Per Student	Percentage of Total	Expenditures Per Student	Percentage of Total
Instruction	\$ 6,646	54.9%	\$ 6,829	55.3%	\$ 6,671	55.8%
instruction Resources and Media	107	0.9%	117	1.0%	120	1.0%
Curriculum and Staff Development	128	1.1%	112	0.9%	291	2.4%
Instructional Leadership	353	2.9%	130	1.1%	206	1.7%
School Leadership	578	4.8%	699	5.7%	688	5.8%
Gudiance Counseling Services	471	3.9%	430	3.5%	468	3.9%
Social Work Services	41	0.3%	9	0.1%	43	0.4%
Health Services	66	0.5%	134	1.1%	139	1.2%
Transportation	432	3.6%	389	3.2%	353	2.9%
Food Service Operation	695	5.7%	571	4.6%	598	5.0%
Extracurricular	626	5.2%	548	4.5%	355	3.0%
General Administration	399	3.3%	552	4.5%	393	3.3%
Facilities Maintenance and Operations	1,282	10.6%	1,374	11.2%	1,177	9.9%
Security and Monitoring Services	56	0.5%	103	0.8%	131	1.1%
Data Processing Service	71	0.6%	274	2.2%	246	2.1%
Community Services	144	1.2%	31	0.3%	60	0.5%
Total Expenditures	\$ 12,095	100.0%	\$ 12,302	100.0%	\$ 11,939	100.0%

Source: Texas Education Agency, Public Education Information Management System District Financial Actual Reports.

Capital Outlay, debt service payments and other intergovernmental expenditures are not considered operating expenses.

Overall, the District spends less per student than the peer district average. The percentage spent in Instruction is .4% and .9% less than the peer districts average and state average, respectively. The District's percentage of expenditures spent in remaining areas in 1.0% or less that the peer districts.

The District's percentage of expenditures spent in Food Service is more than the state average by 0.7%. The District's extracurricular percentage of expenditures are more than the state average by 2.2%. The facilities maintenance and operations were also more than the state average by 0.7%.

The overall expenditures per student compared to peer averages and the state appear to not have a deficiency to identify.

RAINS INDEPENDENT SCHOOL DISTRICT
EFFICIENCY AUDIT
YEAR ENDED AUGUST 31, 2022

**SECTION IV – DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING, AND FINANCES,
WITH PEER DISTRICTS AND STATE COMPARISONS (Continued)**

7. District Payroll Expenditures Summary

Figure 10

Payroll Expenditure Summary
2021-2022

	District	Peer District Average	State Average
Payroll as a Percentage of All Funds	78.5%	76.6%	78.0%
Average Teacher Salary	\$ 48,825	\$ 51,623	\$ 58,887
Average Administrative Salary	76,904	82,484	90,288
Superintendent Salary	135,000	161,138	159,574

Source: Texas Education Agency, Public Education Information Management System District Financial Actual Reports.

The District spends more on payroll costs than its peer districts average and the state average. Also, the District, on average, spends less per teacher than its peer districts average and the State's average.

The average administrative salary is lower than the peer districts and the state average. The superintendent's salary is lower than the peer districts and state average in addition. It is important to note that the data for state average for Superintendent is comprised of school districts across the State with enrollment ranging from 24 to 194,607 students.

8. Fund Balance

Figure 11
Fund Balance
School Year Range

Year	DISTRICT			PEER DISTRICTS AVERAGE			
	General Fund Unassigned Fund Balance Per Student	General Fund Unassigned Balance as a percentage of Operating Expenditures	General Fund Unassigned Fund Balance as a Percentage of 3-Month Operating Expenditures	Year	General Fund Unassigned Fund Balance Per Student	General Fund Unassigned Balance as a percentage of Operating Expenditures	General Fund Unassigned Fund Balance as a Percentage of 3-Month Operating Expenditures
Current Year	\$ 2,403	26.1%	104.3%	Current Year	\$ 4,454	46.4%	185.7%
1 Year Prior	1,625	17.6%	70.6%	1 Year Prior	4,126	43.6%	174.4%
2 Years Prior	1,468	16.7%	66.8%	2 Years Prior	3,405	37.7%	150.7%
3 Years Prior	1,482	18.3%	73.2%	3 Years Prior	3,467	41.6%	166.4%
4 Years Prior	1,244	15.6%	62.4%	4 Years Prior	3,223	38.7%	154.7%

The General Fund is the operating fund in a governmental entity. Fund balance represents current resources/assets available to the government less any current obligation/liabilities. Within fund balances there are five (5) categories: Non-spendable, restricted, committed, assigned and unassigned. The categories are described below.

- Non-spendable fund balance cannot be spent because it is either (a) not in a spendable form, such as inventory or (b) legally or contractually required to be maintained intact.
- Restricted fund balance is net resources that are restricted to use by an external party, such as a federal grantor.
- Committed fund balance is set aside for a specific purpose as resolved by the board of Trustees.
- Assigned fund balance is fund balance that has been set aside by management for a specific purpose.
- Unassigned fund balance is the remaining amount that is not restricted, committed, or assigned for a specific purpose.

RAINS INDEPENDENT SCHOOL DISTRICT
EFFICIENCY AUDIT
YEAR ENDED AUGUST 31, 2022

**SECTION IV – DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING, AND FINANCES,
WITH PEER DISTRICTS AND STATE COMPARISONS (Continued)**

The Texas Education Agency evaluates unassigned fund balance by comparing it to three months (25%) of annual operating expenditures. If the District does not meet the goal of three months, the percentage is shown as less than 100%. Amounts per student that exceed three (3) months are reflected as percentage greater than 100%.

The District did not meet the three month average goal in four of the five years. This is due to the increasing cost of operations and lack of local tax revenue to counter increase costs. The District in the past years has undergone improvement projects to the facilities to increase the quality of education given to its students. This in combination with other factors have contributed to the lack of adequate unassigned fund balances.

9. District Staffing Levels

Figure 12 Staff Ratio Comparisons 2021-2022			
	District Total	Peer District Average	State Average
Teaching Staff (Percentage of Total Staff)	46.0%	50.1%	49.3%
Support Staff (Percentage of Total Staff)	6.3%	5.5%	10.7%
Administrative Staff (Percentage of Total Staff)	4.5%	4.6%	4.1%
Paraprofessional Staff (Percentage of Total Staff)	19.3%	14.3%	11.1%
Auxiliary Staff (Percentage of Total Staff)	23.9%	25.5%	24.8%
Students Per Total Staff	5.8	6.4	7.2
Students Per Teaching Staff	12.5	12.7	14.6

Source: Texas Education Agency, Public Education Information Management System District Staff Information Reports.

The District's total staff for the year ended August 31, 2022 was 300 compared to that of its peer district average of 311. The District has less students per staff than the peer districts average and state average. The District's students per teaching ratio is less than the peer district average and the State average of 0.2 and 2.1 students, respectively.

10. Teacher Turnover Rates

Figure 13 Teacher Turnover Rates 2021-2022			
	District Turnover Rate	Average Peer District Turnover Rate	State Turnover Rate
Teachers	30.8%	24.6%	17.7%

Source: Texas Education Agency, Public Education Information Management System District Staff Information Reports.

The District's turnover rate is 6.2 percent and 13.1percent higher than the peer districts average and state average, respectively. The highest turnover rate within the peer districts was Kemp Independent School District at 39.1 percent while the lowest turnover rate was Mineola Independent School District at 16.1 percent.

RAINS INDEPENDENT SCHOOL DISTRICT
EFFICIENCY AUDIT
YEAR ENDED AUGUST 31, 2022

**SECTION IV – DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING, AND FINANCES,
WITH PEER DISTRICTS AND STATE COMPARISONS (Continued)**

11. Special Programs

Figure 14
Special Programs Characteristics
2021-2022

	Number of Students Served	Percentage Enrolled Student Served	Program Budget Per Students Served	Program Budget as a Percentage of District Budget	Total Staff for Program	Students for Total Staff for Program
English Learners	110	6.4%	\$ 679	0.40%	5	22
Special Education	224	13.0%	9,858	12.6%	54	4.1
Athletics and Extracurricular Activities	847	49.0%	892	26.1%	11	77
Gifted and Talented Programs	106	6.1%	81	0.1%	2	53
Career and Technical Education	381	22.0%	2,139	4.7%	11	36.3

RAINS INDEPENDENT SCHOOL DISTRICT
EFFICIENCY AUDIT
YEAR ENDED AUGUST 31, 2022

SECTION V – ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION

1. State and Regional Resources

The District uses the states available school fund allotment to fund state mandated programs. Additionally, the District takes advantage of the Regional Educational Service centers expertise when needed. The District continuously explores all options for funding, including state and federal sources and local grant sources. All funding, state, local or federal, is tied directly to the District Strategic Plan and student performance.

2. Reporting

For the year ended August 31, 2022, Rutherford, Taylor & Company, PC issued an unmodified opinion on the financial statements. There are three possible opinions: Unmodified, modified (e.g., scope limitation or departure from generally accepted accounting principles: or a disclaimer of an opinion. And unmodified opinion is considered a clean opinion,

3. Oversight

Not Applicable

4. Budget Process

Figure 15

Budeget Process

Questions	Yes/No	Not Applicable
Does the District's budget planning process include projections for enrollment and staffing?	Yes	
Does the District's budget process include monthly and quarterly reviews to determine the status of annual spending?	Yes	
Does the District use cost allocation procedures to determine camputs budget and cost centers?	Yes	
Does the District analyze educational costs and student needs to determine campus budgets?	Yes	

5. Self-funded Programs

The District's self-funded unemployment, insurance claims, and workers' compensation programs are accounted for and reported in the District's internal service fund. At August 31, 2022, the insurance claims and workers' compensation fund reported net position of \$ 427 thousand, which was an increase in net position from the prior fiscal year of \$ 405 thousand.

6. Staffing

All District administrators are evaluated annually by the end of the District's fiscal year end, August 31st. Evaluations help to ensure that highly qualified and effective administrators lead campuses and departments and focus on student achievement.

RAINS INDEPENDENT SCHOOL DISTRICT
EFFICIENCY AUDIT
YEAR ENDED AUGUST 31, 2022

SECTION V – ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION (Continued)

7. Compensation System

Figure 16 Compensation System		
Questions	Yes/No	Not Applicable
Does the District use salary bonuses or merit pay?	No	
Do the District's salary ranges include minimum, midpoint and maximum increments to promote compensation equity based on the employee's education, experience, and other relevant factors?	Yes	
Does the District periodically adjust its compensation structure using certifiable salary survey information, benchmarking and comparable salary data?	Yes	
Has the District made an internal equity and/or market adjustments to salaries within the past two years?	Yes	

8. Planning

Figure 17 Operational Information		
Questions	Yes/No	Not Applicable
Does the District develop a District Improvement Plan (DIP) annually?	Yes	
Do all campuses in the District develop a Campus Improvement Plan (CIP) annually?	Yes	
Does the District have an active and current facilities master plan? If yes, does the District consider these factors to inform the plan:	No	
Does the District use enrollment projections?		NA
Does the District analyze facility capacity?		NA
Does the District evaluate facility conditions?		NA
Does the District have an active and current energy management plan?	Yes	
Does the District maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?	Yes	

RAINS INDEPENDENT SCHOOL DISTRICT
EFFICIENCY AUDIT
YEAR ENDED AUGUST 31, 2022

SECTION V – ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION (Continued)

9. Programs

Figure 18 Academic Information		
Questions	Yes/No	Not Applicable
Does the District have a teacher mentoring program?	Yes	
Are decisions to adopt new programs or discontinue existing programs made based on quantifiable data and research?	Yes	
When adopting new programs, does the District define expected results?	Yes	
Does the District analyze student test results at the District and/or campus level to design, implement and/or monitor the use of curriculum and instructional programs?	Yes	
Does the District modify programs, plan staff development opportunities, or evaluate staff based on analyses of student test results?	Yes	

RAINS COUNTY APPRAISAL DISTRICT

**PO Box 70
Emory TX 75440
903-473-2391
FAX 903-473-4040
www.rainscad.org**

**RAINS ISD
RECEIVED
AUG 21 2023
1759 W US Hwy 69
Emory, TX 75440**

08/17/23

RAINS ISD
RAINS I.S.D.
JENNIFER JOHNSON
P.O. Box 247
EMORY TX 75440

Dear Entity:

It is time again to select the Appraisal District Board of Directors. These Directors will serve a two-year term beginning January 1, 2024. The board will consist of five members.

The numbers of votes are calculated by using the established levy for 2022 tax year. I enclosed a list with the number of votes, each entity has.

An Appraisal District director must reside in the appraisal district for at least two years immediately preceding the date of taking office.

A person may serve on the governing body of a taxing unit in the appraisal district for example, a city councilman, school board trustee, county commissioner, or other board member and still be eligible to serve as a director. The common law doctrine of incompatibility (holding offices that have conflicting demands on the holder) does not prohibit the same persons from holding both offices. There is no limit to the number of officials that may serve on the board.

Current Board of Directors members are:

Chairman	Ken Player
Vice-Chair	
Secretary	Alice Wenzel
	Mickey Cooper
	Todd Moore

All Board of Directors listed above are willing to serve another term. However, you may nominate any person that you would like; it does not have to be the same as above, as long as they meet the requirements.

An employee of a taxing unit in the appraisal district is not eligible to serve as a director. The only time that a taxing unit's employee may serve is if that employee is also an elected official. For example, a city councilman who is employed as a school business manager may serve as a director.

In accordance with Section 6.035 (a)(2) a person cannot serve on the Board of Directors if he or she owns property on which delinquent taxes have been owed for more than sixty (60) days after the date the person knew or should have known of the delinquency.

The law changed as of September 1, 1989, adding a provision to the Tax Code that prohibits nepotism and conflict of interests for Appraisal Directors and Chief Appraisers.

In considering individuals to serve as directors, taxing units should look for expertise in such areas as accounting, financial, management, personnel administration, contracts, computers, real estate, or taxation.

It will take a total of 834 votes to elect a candidate to the board. In the event of a tie, the Board of Directors Manual published by the State Comptroller allows selection by lot.

Please return the names of your nominees and their addresses to my office no later than **October 15, 2023**.

Respectfully,



Sherri McCall
Chief Appraiser



Texas Association of School Boards

Legal Services

P.O. Box 400 • Austin, Texas 78767-0400 • 512.467.3610 • 800.580.5345 • legal.tasb.org • legal@tasb.org

Serving Texas Schools Since 1949

To: Administrative Assistant to the Superintendent
From: TASB Legal Services
Date: Sept. 12, 2023
Subject: 2023 Fall Legal Seminars

It's almost time for TASB Legal Services' annual Legal Seminars. We know you are often the go-to person for registering board members and administrators, so we wanted to make sure you had the information necessary to register your district officials.

Included with this letter is a copy of the brochure your superintendent and board members recently received in the mail.

LOCATIONS:

Tyler	Waco	South Padre Island
Nov. 14	Nov. 15	Nov. 18

We will be providing training for board members and administrators on the following topics:

- Top Governance Questions
- Term Contract Nonrenewal
- Student Health and Safety
- Safety Planning and Facilities
- Legal and Legislative Update

REGISTRATION INFORMATION:

Fee: The \$175 registration fee for the in-person seminars includes breaks and meals.

REGISTER ONLINE: Go to tasb.org/legal-seminars to register. All registrations should be prepaid by check, credit card, or district purchase order. Registrations will not be processed without payment information.

You must have an active TASB account to register, whether registering yourself or others. To obtain TASB account access, go to tasb.org, and under the green TASB login, click "Request Access." An active TASB account is also required to report CEC.

This program offers up to 5 hours of TEA-approved credit in school board member training under the State Board of Education's Framework for School Board Development. An application for accreditation for this activity has been submitted to the MCLE Committee of the State Bar of Texas and is pending.

For more information about registration, the seminars, or special requirements, email the TASB registrar at registrar@tasb.org or call 800-580-8272, extension 3611.

SCHEDULE

Tuesday, November 14, 2023

Tyler - Courtyard by Marriott
7424 South Broadway Avenue
Tyler, TX 75703

Reservations: 903-509-4411
Rate: \$99/night
Hotel reservation cut-off date: October 30, 2023
Group Name: TASB Fall Legal Seminar

Wednesday, November 15, 2023

Waco - Hilton Garden Inn
5800 Legend Lake Parkway
Waco, TX 76712

Reservations: 254-633-4233
Rate: \$139/night
Hotel reservation cut-off date: October 25, 2023
Group Name: TASB Fall Legal Seminar

Saturday, November 18, 2023

South Padre Island - Courtyard by Marriott
6700 Padre Blvd.
South Padre Island, TX 78597

Reservations: 956-433-0590
Rate: \$140/night
Hotel reservation cut-off date: November 1, 2023
Group Name: TASB Fall Legal Seminar

REGISTRATION

The \$175 registration fee for the full-day seminars includes breaks and meals.

REGISTER ONLINE:

Go to tasb.org/legal-seminars to register. All registrations should be prepaid by check, credit card, or district purchase order. Registrations will not be processed without payment information.

You must have an active TASB account to register, whether registering yourself or

others. To obtain TASB account access, go to tasb.org, and under the green TASB login, click "Request Access." An active TASB account is also required to report CEC.

For more information about registration, the seminars, or special requirements, email the TASB registrar at registrar@tasb.org or call 800-580-8272, ext. 3611.

CANCELLATION:

You can now make edits to existing registration orders online. During pre-registration periods, registration orders can be viewed, edited, or canceled. This is done through the blue register button and selecting View My Registrations on the top right of the page. If any changes to fees are warranted due to this change, TASB will process those as appropriate within one week upon receipt.

The minimum number of registrants per in-person location is 20. If that number is not met one week before the seminar, TASB reserves the right to cancel the event. If the event must be canceled, TASB will refund registration in full but will not be responsible for any indirect, special, or consequential damages (including transportation, lodging, and meal costs) sustained by the registrant.

TOPICS

TOP GOVERNANCE QUESTIONS:

Believe it or not, trustees across the state ask many of the same governance-related questions. A TASB Legal Services Attorney will go over real-life governance situations that trustees and administrators ask us every day.

TERM CONTRACT NONRENEWAL:

What is the board's role in contract nonrenewals? Are there pitfalls the board should avoid? Our sample meeting agendas, motions, and notices will provide a simple roadmap to guide the board and administration safely through contract decision time.

STUDENT HEALTH AND SAFETY:

Student achievement increases when student health and safety are prioritized by a district. In recent years, the legislature has focused on issues involving student safety, including improvements for physical and mental health. Join us for a discussion on important updates, including

medication laws, SHAC requirements, procedures for mental health and safety concerns, and more.

SAFETY PLANNING AND FACILITIES:

School safety is a priority for school districts. Lawmakers and state agencies are updating laws and regulations to address school safety, and trustees need to maintain a working knowledge of these legal requirements. In this session, a TASB attorney will discuss legal and practical considerations relating to district's safety and securing school district facilities.

LEGAL AND LEGISLATIVE UPDATE:

Are you ready for a legal presentation that is informative and fun? Then you'll love our Legal Update! Learn a lot (and laugh a little) while hearing about the 2023 legislative changes and other legal news. This session is offered as the mandatory legislative update or 1.5 hours of continuing education credit.

TRAINING CREDIT

This program offers up to 5 hours of TEA-approved credit in school board member training under the State Board of Education's Framework for School Board Development. An application for accreditation for this activity has been submitted to the MCLE Committee of the State Bar of Texas and is pending.

For more information, visit tasb.org/legal-seminars or call 800-580-5345.