

Agenda of Regular Meeting

The Board of Trustees Rains ISD

A Regular Meeting of the Board of Trustees of Rains ISD will be held Monday, January 8, 2024, 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
 - III.A. Rains Elementary
 - III.B. School Board Appreciation Month
- IV. ITEMS FOR DISCUSSION AND/OR ACTION
 - IV.A. Consent Agenda
 - IV.A.1. Minutes of the Previous Meeting
 - IV.A.2. Bank Signatures Changes
 - IV.A.3. Financial Reports
 - IV.A.4. Board Member(s) Conflict of Interest Statement(s)- Board Policy BBFA (LEGAL)
 - IV.A.5. Annual Applications for Tax-Exempt Status, Historic or Archeological Site Property
 - IV.A.6. School Photographer Contract
 - IV.A.7. RHS Yearbook Contract
 - IV.A.8. High School & Jr. High Cheerleading Constitutions, 2024-2025
 - IV.B. Business and Finance
 - IV.B.1. Annual Audit Report for Previous Year
 - IV.B.2. Budget Review and Forecast
 - IV.B.3. 2024-25 Budget Calendar
 - IV.C. Federal Programs/Accountability/PEIMS
 - IV.C.1. Review and Update RISD Return to School Guidance
 - IV.D. Curriculum and Instruction
 - IV.D.1. Maximum Class Size Exception Waiver
 - IV.E. Superintendent Reports
 - IV.E.1. District Activities & Projects
 - IV.E.2. Report of Disbursements

LOCALLY ELECTED, COMMUNITY CONNECTED



School Board Recognition Month
January 2024

Expenditures December 2023

Account Number Fnd	2023-24 Revised Budget	2023-24 FYTD Activity	Unencumbered Balance
181 E 36 --- COCURREXTRACURRACTIVITIES	839,453.00	332,847.50	506,605.50
199 E 11 --- INSTRUCTION	10,247,054.00	3,342,867.59	6,904,186.41
199 E 12 --- INST. RESOURCES & MEDIA SVCS	216,424.00	83,164.59	133,259.41
199 E 13 --- CURRICULUM DEV.& INST.STF DEV	190,669.00	77,294.80	113,374.20
199 E 21 --- INSTRUCTIONAL LEADERSHIP	394,115.00	140,938.80	253,176.20
199 E 23 --- SCHOOL LEADERSHIP	964,454.00	378,892.31	585,561.69
199 E 31 --- GUIDANCE & COUNSELING	681,812.00	225,615.82	456,196.18
199 E 32 --- SOCIAL WORK SERVICES	102,000.00	100,000.00	2,000.00
199 E 33 --- HEALTH SERVICES	145,247.00	62,553.38	82,693.62
199 E 34 --- PUPIL TRANSPORTATION	985,695.00	387,197.64	598,497.36
199 E 36 --- COCURREXTRACURRACTIVITIES	0.00	0.00	0.00
199 E 41 --- GENERAL ADMINISTRATION	751,445.00	346,684.68	404,760.32
199 E 51 --- PLANT MAINTENANCE & OPERATIONS	2,256,694.00	944,776.92	1,311,917.08
199 E 52 --- SECURITY & MONITORING SERVICES	75,530.00	5,662.71	69,867.29
199 E 53 --- DATA PROCESSING SERVICES	121,500.00	93,749.70	27,750.30
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	189,014.64	210,185.36
240 E 35 --- FOOD SERVICES	1,139,036.00	543,658.06	595,377.94
	19,510,328.00	7,254,919.14	37.2% 12,255,408.86
			33.3% of year

**Non Payroll
Expenditures
December 2023**

Account Number Fnd	2023-24 Revised Budget	2023-24 FYTD Activity	Unencumbered Balance
181 E 36 --- COCURRE./EXTRACURR.ACTIVITIES	405,631.00	123,985.14	281,645.86
199 E 11 --- INSTRUCTION	735,098.00	347,272.24	387,825.76
199 E 12 --- INST. RESOURCES & MEDIA SVCS	51,380.00	30,339.70	21,040.30
199 E 13 --- CURRICULUM DEV.& INST.STF DEV	77,788.00	15,363.34	62,424.66
199 E 21 --- INSTRUCTIONAL LEADERSHIP	52,000.00	19,456.10	32,543.90
199 E 23 --- SCHOOL LEADERSHIP	32,716.00	13,805.89	18,910.11
199 E 31 --- GUIDANCE & COUNSELING	57,300.00	19,239.90	38,060.10
199 E 32 --- SOCIAL WORK SERVICES	102,000.00	100,000.00	2,000.00
199 E 33 --- HEALTH SERVICES	4,550.00	13,914.53	-9,364.53
199 E 34 --- PUPIL TRANSPORTATION	335,196.00	108,445.05	226,750.95
199 E 36 --- COCURRE./EXTRACURR.ACTIVITIES	0.00	0.00	0.00
199 E 41 --- GENERAL ADMINISTRATION	177,753.00	120,852.49	56,900.51
199 E 51 --- PLANT MAINTENANCE & OPERATIONS	1,019,113.00	499,937.75	519,175.25
199 E 52 --- SECURITY & MONITORING SERVICES	18,000.00	-16,999.94	34,999.94
199 E 53 --- DATA PROCESSING SERVICES	121,500.00	93,749.70	27,750.30
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	597.23	685,023.77
	3,875,646.00	1,489,959.12	38.4%
			2,385,687
			33.3% of year

**Payroll
Expenditures
December 2023**

Account Number Fnd	2023-24 Revised Budget	2023-24 FYTD Activity	Unencumbered Balance
181 E 36 --- COCURRE./EXTRACURR.ACTIVITIES	433,822.00	208,862.36	224,960
199 E 11 --- INSTRUCTION	9,511,956.00	2,994,335.97	6,517,620
199 E 12 --- INST. RESOURCES & MEDIA SVCS	165,044.00	52,824.89	112,219
199 E 13 --- CURRICULUM DEV.& INST.STF DEV	112,881.00	61,931.46	50,950
199 E 21 --- INSTRUCTIONAL LEADERSHIP	342,115.00	121,482.70	220,632
199 E 23 --- SCHOOL LEADERSHIP	931,738.00	365,086.42	566,652
199 E 31 --- GUIDANCE & COUNSELING	624,512.00	206,375.92	418,136
199 E 32 --- SOCIAL WORK SERVICES	0.00	0.00	0
199 E 33 --- HEALTH SERVICES	140,697.00	48,638.85	92,058
199 E 34 --- PUPIL TRANSPORTATION	650,499.00	273,788.13	376,711
199 E 36 --- COCURRE./EXTRACURR.ACTIVITIES	0.00	0.00	0
199 E 41 --- GENERAL ADMINISTRATION	573,692.00	225,832.19	347,860
199 E 51 --- PLANT MAINTENANCE & OPERATIONS	1,237,581.00	406,158.26	831,423
199 E 52 --- SECURITY & MONITORING SERVICES	57,530.00	22,662.65	34,867
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	195,034.30	258,381
	15,235,482.00	5,183,014.10	34.0% 10,052,468
			33.3% of year

RAINS JH & HIGH SCHOOL



WILDCAT CHEERLEADING

**2024-2025
CONSTITUTION**

RHS Cheer Constitution

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Parent's Initials _____

Cheerleader's Initials _____

I. PURPOSE

Being a part of the Rains ISD cheerleader/mascot program is an honor and special privilege.

The purpose of the program is to create, promote and uphold good sportsmanship, good citizenship and wholesome enthusiastic school spirit in accordance with school rules.

Cheerleaders/mascots are first and foremost representatives of their school and should exemplify both individual and group behavior suitable to their position and in accordance with the RISD Student Code of Conduct. Because of these responsibilities, members of the cheerleading squad will be expected to maintain a higher standard of behavior both on and off campus and maintain a higher standard in academic achievement than that of their peers.

Any speculation of misconduct or misbehavior will result in a meeting with the Cheer Coach and/or administration, and further action will be taken if necessary.

II. OBJECTIVE

Cheerleaders are expected to be physically and mentally skilled in learning and remembering cheers (Reference sources: National Cheerleading Association manual, American Cheerleading Association manual, Universal Cheerleading Association manual). They are also expected to be able to publicly demonstrate a skill level suitable for the team position and the timing necessary for group performance. Off the field, they are to enthusiastically support all athletic teams through advertisement, personal attitude and attendance at events chosen by the coach and/or principal.

A. RHS Cheerleader/Mascot Pledge:

I have read and understand the rules and regulations in which I must abide throughout the entire year in order to remain a RHS Cheerleader/Mascot.

I understand that being a RHS cheerleader/mascot is a privilege and not a right.

I understand that I am required to attend ALL cheer/mascot activities throughout the year.

I pledge my full loyalty, support and cooperation to my team and Cheer Coach.

I pledge to promote spirit and good sportsmanship.

I will support each and every team of RHS.

I am aware of the time and full year of total dedication involved in taking on the position of a RHS cheerleader/mascot.

I solemnly pledge to be alcohol and drug free, to strongly support my team and all RHS teams by constantly promoting good sportsmanship, and to be enthusiastic at all activities at all times.

I pledge to be courteous and respectful, to be scholastically determined, and to be of the very highest character, thereby fulfilling every rule and regulation of the RHS cheerleading program.

I am willing to prove my capability for this honorable position, so I am a credit to myself, to my school, and to my community.

Parent's Initials _____

Cheerleader's Initials _____

III. MEMBERSHIP

A. GENERAL OVERVIEW

- Cheerleaders must give freely of their time for any cheerleading activity throughout the year.
- This includes all fundraisers, summer practices, summer camp, pre-competition activities, etc.
- All conflicts with other school activities and other non-school activities must be discussed with the Cheer Coach in advance; for example cheerleaders involved in all other sports or those involved in theater, UIL, etc. must communicate practice and game schedules. Games take priority over practice when making decisions between the two activities. Scheduling translates from May to May.
- Employment is absolutely not an excuse for missing any cheerleading activity and will result in demerits for missed practices, games, and other events that are mandatory. Work is also not an excuse to leave practice early or be late. This may be discussed on a case by case situation ONLY when a situation arises during an unexpected, last minute situation. ex: playoff games.
- Cheerleaders/Mascot must follow all UIL guidelines for eligibility and attendance requirements.
- The Varsity team will consist of up to fourteen members and one mascot.
- The Junior Varsity team will consist of up to ten members, and one mascot.
- The Junior High squad will consist of up to twelve members and one mascot. A Junior High cheerleader must be an incoming 7th or 8th grader.
- Cheerleaders and mascots must return school-purchased materials, uniforms, and equipment to the Cheer Coach on or before tryout day or the day of the Spring Athletic Banquet, whichever is sooner. These items must be returned in their entirety and in the same or in expected used condition. If ANY part of the uniform or equipment is missing, the cheerleader and parent is responsible for the cost to replace it. If a cheerleader or mascot is dismissed or quits, he/she must return the school-purchased materials, uniforms, and equipment to the Cheer Coach immediately upon leaving the squad. He/she must also submit, in writing, a dated letter to the Cheer Coach stating their decision to leave the squad. Also, if a cheerleader or mascot is dismissed or quits, he/she will not be invited or allowed to attend the Spring Athletic Banquet (as a cheerleader or mascot) or be recognized as a cheerleader or mascot. In addition, if a cheerleader is dismissed or quits prior to the end of the cheer season, they forfeit any monies already paid and will not receive any clothing not already purchased.
- Cheerleaders will be dressed consistently in uniforms, leggings, accessories, etc. in all public appearances. We want to present an image as “one” at all times.
- Candidates must disclose all medical conditions, medical concerns, allergies to medications, and any other allergies on their Application/Parent Permission Form. Disclosure will not affect the candidate’s opportunity to try out. The information will be held confidential and will be used for safety and preventative measures only.
- Cheerleaders must cooperate with the Cheer Coach, teachers, administrators, and fellow cheerleaders. Cheerleaders must promote and maintain good relationships with other school organizations and the student body. Problems and conflicts are to be discussed within our organization between coaches and should not be discussed outside the organization. Especially on Social Media.

Parent’s Initials _____

Cheerleader’s Initials _____

SOCIAL MEDIA CLAUSE:

Any cheerleader/mascot in an extra- curricular organization or campus club (e.g. band/cheerleader/athlete/student council, etc.) representing themselves, or their organization, through electronic media (i.e. websites, personal home pages: Facebook, Instagram, SnapChat, Tik Tok, Twitter, blogs, text messages, chat rooms or similar websites/files accessible through a server or internet), or using electronic communication devices (i.e. camera phones, digital photos, electronic descriptions) in such a way to cause school officials to reasonably anticipate substantial disruptions of or material interference with the activities of the organization or school will be subject to the disciplinary actions determined by appropriate school officials and/or organization's Cheer Coaches, including probation or dismissal from the organization.

Cheerleader Signature _____ Date _____

Parent Signature _____ Date _____

B. ATTENDANCE

All cheerleaders must follow attendance guidelines at all times.

Cheerleaders must attend all activities scheduled by the Cheer Coach.

- Must attend camp
- Must attend all scheduled/mandatory practices
- Must ride to and from all cheer functions with the squad/coach (*exceptions to this rule will be made on an individual basis if the cheerleader or mascot asks prior to the event and is signed out by a parent or legal guardian with prior written approval.*)
- Must maintain attendance requirements as set forth by RISD student handbook policies
- Must attend at least two and one half classes on game day. If NOT, the cheerleader may NOT perform that evening. (*exception...missing class due to a school related absence*).
- Cheerleader/Volleyball and Cheerleader/Softball players that have a volleyball/softball game on the same night as a football/basketball game are still required to cheer at all football/basketball games. Volleyball/Softball players must leave their game as soon as it is over and attend the football/basketball game. Cheerleader(s) and/or parents must contact the coach as soon as the volleyball game is finished. Scenarios in which the distance is too great to travel safely and timely, special consideration will be given to dual-sport athletes. Not arriving in a timely manner will result in one or more demerits; this applies to any other same day conflicting extra-curricular activities.

C. ACTIVITIES

All cheerleaders will perform at all pep rallies, games, and other assigned activities. Varsity Cheerleaders will perform at all Varsity football games; Junior Varsity will cheer for 9th/JV games. Junior Varsity will have the option to cheer with Varsity 3rd Quarter of Homecoming.

- If Varsity football becomes involved in playoff activities, then the Varsity and Junior Varsity will get to perform 3rd Quarter at the playoff games. Otherwise, Junior Varsity will cheer for Junior Varsity and Varsity will cheer for Varsity.
- Varsity Cheerleaders will also perform at all district basketball games. Junior Varsity Cheerleaders will be required to perform at all district boys and/or girls basketball home games. Only cheerleaders that play Varsity basketball are excused from the first quarter of cheering for boys basketball.
- Varsity also cheers for any playoff basketball games no matter where the game is held.
- Varsity will cheer at ALL Volleyball playoff games.

Parent's Initials _____

Cheerleader's Initials _____

D. FINANCES

Figures are based on the previous cheerleading season and are approximate and subject to change based on budget and/or fundraising.

All financial obligations are under the supervision of the head cheer coach.

Policies and expectations shall be made known at the Mandatory Tryout Meeting.

Failure to make timely payments may result in probationary status or suspension and could lead to dismissal.

1. Uniforms

- Rains Independent School District Cheerleading Budget provides Varsity with one basic uniform year.
- Uniforms are property of Rains I.S.D. and must be returned in condition received. Cheerleaders are responsible for buying socks, tights, hairbows, briefs, shoes, emblems, wind suits, game-day shirts, camp clothes, etc.
- All uniforms belonging to RISD must be returned by the first day of tryouts.

2. Dismissal/Resignation

- Any cheerleader dismissed from a squad will not receive a refund on any expense - no matter when they are dismissed.
- Any cheerleader who resigns from a squad will not receive a refund on any expense - no matter when they resign.

IV. TRYOUTS

A. QUALIFICATIONS TO TRYOUT

- a. A student is eligible to tryout for cheerleader if the following conditions are met:
- b. Must be enrolled in RISD before the tryout meeting is held
- c. Must be academically eligible, according to UIL policy, at the grade reporting period prior to elections
- d. Must be cleared from administration for attendance and discipline
- e. Parent/Guardian AND candidate must attend parent meeting or meet with sponsor during a scheduled meeting before tryouts
- f. Candidate must attend three out of four pre-tryout training sessions
- g. Candidate must attend school the day of tryouts
- h. Candidate is in good standing with the RISD Cheer Constitution
- i. Returning candidates must have successfully completed the cheer season in the prior school year. The candidate did not quit the cheer squad (excluding documented medical or family emergencies) and/or the candidate was not removed from the team in the prior school year due to disciplinary issues. If a cheerleader quits without cause, or was removed, she/he will be required to sit out for one full cheer season.
- j. All prior fees are paid and up to date

Parent's Initials _____

Cheerleader's Initials _____

B. TRYOUT GUIDELINES

All required paperwork must be turned in ON TIME as stated at the parent meeting.

- a. Any candidate competing for captain or co-captain must have the required forms on file in order to run.
- b. Candidates and parents must sign a form stating that they understand and will comply with all the information in the packet before the student is allowed to participate in the tryout process.
- c. Candidates must wear solid white t-shirts (best with no logo), blue or black shorts (with only a school accent color white, black or gray), and solid white socks for tryouts. T-shirts cannot be transparent and a white undershirt or white sports bra is preferred. Hair must be pulled back neatly and securely with a blue, white or black ribbon or bow. In fairness to all, former and current cheerleaders may not wear any cheerleading bows or cheerleading shoes used by your prior squads or any other squad.

C. TRYOUT PROCEDURES

Candidates for cheerleader will participate in a 4 day tryout clinic. (2 days will be mandatory with the 3rd & 4th day being optional) During these 4 days, the candidates will learn all necessary material for the tryout process.

Friday - Formal evaluation with judges.

- Each candidate will run through the following rotation
 1. Cheer/Chant
 2. Jumps/tumbling
 3. Dance
- On tryout day, each candidate must go before a panel of judges (UCA/NCA) to perform a cheer, chant and dance in small groups and spirit jumps and tumbling individually. Candidates must have all necessary performance skills to be an active and motivated cheerleader. The final tryout score will be a combination of the 3 judge's- skills - scores for a total of 105 possible points.
- Candidates for mascots must perform before the same panel of judges as the cheerleaders and perform a skit that is spirited, G-rated, and no longer than 3 minutes. The performance will be a pantomime performed in the Wildcat suit and should incorporate the mascot's rule of getting the crowd involved and raising school spirit. Props may be used to enhance the routine, but they should not take away from the routine. Music will be allowed, but must be approved in advance by the Cheer Coach. The skit must be reviewed and approved by the Cheer Coach. Review of music and skit must be made with Cheer Coach on or before the Thursday of the cheer clinic (before tryouts). This allows time for any changes that must be corrected. Candidates must have all necessary performance skills to be an active mascot. The final tryout score will be a combination of the judge's – skills – scores for a total of 105 possible points. Candidates MUST meet the combined minimum score of 70 for Varsity and 55 for JV.

Parent's Initials _____

Cheerleader's Initials _____

- Any candidate (up to 14) with a minimum combined judge's score of at least 75 OR the ten candidates with the highest total combined scores from the judges who are eligible for the Varsity squad will become the R.H.S. Varsity Cheerleaders. There will be no more than 14 members on Varsity. In case of a tie, candidates will go back before the judges. If there is a low scoring curve, the coach and monitoring administrator will review the natural break of higher and lower scores to settle Varsity/JV level discrepancy. The next 8-10 scores that are eligible for Junior Varsity squad will become the R.H.S. Junior Varsity Cheerleaders. The required minimum score for the Junior Varsity squad must be a combined judge's score of 55.
- Candidates who are selected as a cheerleader will be required to attend a camp during the summer. Failing to attend every day of camp will result in immediate removal from the squad.
- Exceptions will be considered on a case-by-case basis and will not be approved unless extremely important outstanding circumstances that cannot be controlled by the applicant are in question. Approval must be sought from Cheer Coach and campus principal prior to try-outs.
- **TRYOUTS WILL BE CLOSED TO EVERYONE EXCEPT PRINCIPALS, TABULATORS AND COACHES. THERE WILL BE NO STUDENTS INVOLVED IN THE COLLECTION OR TABULATION OF SCORES. ANY DEVIATION BY THE CANDIDATES FROM THE TRYOUT REQUIREMENTS MAY RESULT IN THE DISQUALIFICATION OF THE CANDIDATE.**

D. Score Sheet

Judge 1

Number	Comments	Entrance (spirit, etc)	Jumps	Tumbling	Chant (Group)	Dance (Group)	Cheer	Overall Impression	Total 1	Total 2 (in event of a tie)

Entrance: Spirit - Enthusiasm - Facial Expression - Voice - Overall Entrance
Jumps: Toe-Touch -PLUS- 2 Optional Jumps
Tumbling: Cartwheel or Roundoff (1) - Combo Roundoff/Cartwheel (2) Back Handspring (3) - Back Tuck/or tumbling combo (4/5) (if executed clean and at the judges discretion)
Chant/Dance (Group Performance): Motions - Sharpness - Synchronization - Voice Projection - Facial Expressions - Knowledge of Material - Dance Technique - Overall Effect
Cheer: Motions - Sharpness - Motion Technique - Voice Projection - Knowledge of Cheer
Overall Impression

Rank 0-5 with 5 being the highest *Total of 35 possible points* *2/1/2021*

All scores are at the judge's discretion and are final. *Judges Initials _____*

Parent's Initials _____

Cheerleader's Initials _____

V. CAPTAINS

HEAD CHEERLEADERS

It is an Honor to be selected RHS Varsity or JV Cheer captain or co-captain as well as a huge responsibility. These individuals should be an example for the rest of the squad. The captain/s is expected to support in word and in action all guidelines set forth in this constitution along with the rules of RISD.

1. A candidate wishing to try out for Varsity captain/s must be a returning varsity cheerleader that has a minimum of one year of Rains Varsity cheer experience and at least two years of high school cheer experience. Also, these candidates MAY NOT play another fall sport (i.e.: Volleyball or Cross Country).
2. A member wishing to try out for Varsity Co-Captain does not have to be a previous Varsity cheerleader, however, he/she does have to have at least one year of high school cheer experience and CAN play another fall sport.
3. Each squad will select a Head Cheerleader(s) according to the following:

Interview 20%

Grades 10%

Score 10%

3 current Teacher evaluations (cannot be from current cheer coach) 20%

Binder 40%

TOTAL = 100%

Plus final approval of the Cheer Coach.

Those competing for Head Cheerleader must have submitted the required forms to the Cheer Coach on the given date.

4. The Head Cheerleader is in charge should the Cheer Coach not be available.
5. The Head Cheerleader is in a very responsible position. The Cheer Coach and fellow squad members look to him/her for leadership, dedication, enthusiasm and the ability to work with others "to get the job done." The Head Cheerleader also has the authority to recommend (to the Cheer Coach) that a demerit be issued to his/her squad members. This can be done by the Head Cheerleader when he/she has told his/her squad members something to do and it was not done either by an individual or as a whole squad. The Cheer Coach will be notified of what the cheerleaders or cheerleader is supposed to do and when this is not accomplished the Cheer Coach will listen to the Head Cheerleader's recommendation and make the Final Decision.

VI. MERITS

Merits are given for conduct above and beyond the expectations of a cheerleader.

Merits cannot cancel demerits earned for Misconduct.

MERIT COUNT SYSTEM

+5 merits:

'A' Honor roll for nine weeks

+3 merits:

'A/B' Honor roll for nine weeks

Perfect attendance at school for nine weeks (all day, each class)

+2 merits:

Perfect attendance at practices and performances each nine weeks

+1-5 merits:

-Any behavior above and beyond expectations

-Volunteering with a school or community function

-Exceptional behavior observed by another teacher and reported to cheer staff

*Demerits earned in Section VII can be canceled out by acquiring 3 merits for every 1 demerit, **EXCEPT** for demerits earned due to official school discipline referrals, those cannot be canceled out.*

Parent's Initials _____

Cheerleader's Initials _____

VII. DISCIPLINE

This guide to our discipline system is not meant to be inclusive of every, or exclusive of any situation. The guide may be adapted during the year by the coaches as needed. Any serious offenses, whether specifically addressed in the Cheer Constitution or not, may result in the student being placed directly on probation/suspension or immediately removed from the squad. There is no legal entitlement to being a cheerleader.

DEMERIT CYCLE: The demerit cycle is: From Election Day to the next Election Day.

1. DEMERIT OVERVIEW

- a. One or more demerits will be assigned by the coach as s/he deems appropriate.
- b. A cheerleader will receive demerits when he/she fails to satisfactorily complete his/her responsibilities.
- c. Infraction of any accepted school policy.
- d. Showing disrespect to Cheer Coach, fellow cheerleaders, teachers, or administration
- e. Arguing with the coach and other cheerleaders/mascots.
- f. Negative and uncooperative attitude
- g. Failure to comply with squad regulations
- h. Lying to Cheer Coach- DISHONESTY
- i. Causing unnecessary drama
- j. Any conduct unbecoming to an R.H.S. cheerleader. Rains High School cheerleaders, mascots and managers are official ambassadors of Rains Independent School District and will be expected to behave in a manner exemplary of good moral and social conduct at all times: BOTH ON AND OFF THE CAMPUS!

2. DEMERIT ASSIGNMENT

These are general rules and guidelines for all Rains High School Cheerleaders.

Failure to comply may, at times, require judgment calls to be made.

These decisions will be left up to the individual Cheer Coach for each squad.

The Cheer Coach reserves the right to upgrade any penalty (immediate benching, office referral) depending on the severity of the situation.

Parent's Initials _____

Cheerleader's Initials _____

3. A cheerleader/mascot will receive **ONE DEMERIT** for:

- Failing to satisfactorily complete an assigned responsibility; specific to doing what the coach says with urgency. *(This also means that the Cheer Coach will not stay after you to do something. A designated day and time for something to be done will be assigned and it is your responsibility to the Cheer Coach, not vice versa).*
- Failing to be on time as determined by Cheer Coach *(includes practice, pep rallies, games, special events, any cheerleading functions)*. * Each hour of practice or cheer activity missed without Cheer Coach prior approval. Preferably 24 hours advance notice.
- Failing to carry out their “share” of the burdens (cleaning up supplies, painting signs, decorating gym, decorating halls, decorating lockers, carrying run-throughs, pom-poms, megaphones to and from the field on game nights, and carrying material for pep rally).
- Failing to promote any money making projects the squad decides upon. This means that there will be a requirement set for each cheerleader. The cheerleader must meet his/her fundraising requirement and certainly may exceed that requirement if he/she so chooses.
- Failing to learn cheers, chants, stunts, or pyramids, thus causing embarrassment to those members of the squad who have worked hard. Cheerleaders will not be permitted from keeping the squad from performing a cheer, chant, or dance routine just because they have not learned it. Every time a cheerleader does not know something that has been previously taught, he/she will receive a demerit from the head cheerleader or Cheer Coach.
- Failing to work with fellow cheerleaders, Cheer Coach, other teachers, and administrators in a cooperative manner.
- Failing to wear a uniform or any part of it or accessories to the uniform.
- Failing to perform at your maximum, failing to stay peppy, enthusiastic, and active during the entire game. “Active” means cheering, chanting, jumping and stunting. Cheerleaders and mascots will not stand idle, congregate to talk, or practice a cheer while cheering in front of a crowd. If you are ill, do not cheer
- Failing to seek Cheer Coach approval and/or notify the Cheer Coach before being absent for any cheerleading activity (including practice).
- Failing to follow instructions for reporting grades. Each nine weeks the cheerleader must give a copy of his/her report card to the Cheer Coach before the Friday after report cards are issued.
- Un-sportsman-like conduct or lack of upstanding character. (This includes the use of foul language in whatever context)
- Arguing about receiving demerits.
- Talking to parents/friends/significant others while the game is in progress.
- Being on cellphone during practices, games, or any cheer event.
- Failing to notify the Cheer Coach before leaving the gym or football field; going to a vehicle, parking lot, or rest room without permission as this is a safety issue.
- Wearing colored nail polish while in uniform *(unless school colors are worn by the whole squad)*
- Failing to have hair back securely *(unless decided otherwise by the Cheer Coach for the entire squad)*, including bangs longer than the eyebrows
- Not having neat/attractive makeup

Parent's Initials _____

Cheerleader's Initials _____

4. A Cheerleader/Mascot will receive ***MORE THAN ONE DEMERIT*** for:

+3 demerits:

- Receiving any disciplinary referral including swats, after school detention, or Friday school.
- Given to a cheerleader on the first day they are assigned to ISS for tardies. If they are assigned another day of ISS for tardies, they will receive an additional 6 demerits and each additional day after.

+5 demerits:

- Wearing a R.H.S. uniform without Cheer Coaches approval. *This includes windsuits, shoes, and accessories.*
- Missing a game, pep rally, camp day, cheer activity without notifying Cheer Coach or not suiting up for such events.
- Either on or off the field, cheerleaders and mascots shall not show any type of public display of affection. Please refer to the Student Code of Conduct for definition of Public Display of Affection. This includes hugging, embracing, kissing, or close body contact, etc. after a ball game. **EVEN** when taking/posting pictures.
- Attending a required game not in uniform (possible probation)
- Fake fingernails without permission (***DO NOT HAVE FAKE FINGERNAILS PUT ON DURING THE CHEER SEASON, unless permission given by the Cheer Coach/es for a special occasion.***) They could result in eye injury or other injury or a fingernail being torn off.
- Truancy

+6 demerits:

- Cheating in any class on any assignment or on any forms.

+7 demerits:

- Forged note
- Being assigned to In School Suspension (ISS) for a disciplinary issue such as misbehavior in class, etc. (demerits will be assigned on a case by case situation if more than one day in a row)

+20 demerits = AUTOMATIC DISMISSAL:

- Being assigned to the Alternative Education Program (DAEP)
- Being expelled
- Smoking (or vaping)
- Drinking alcohol
- Taking illegal drugs
- Attending parties where alcohol is present at any time during your contract year of being an RHS cheerleader/mascot.
- Attending parties where illegal drugs are present at any time during your contract year of being an RHS cheerleader/mascot.

Parent's Initials _____

Cheerleader's Initials _____

5. DEMERIT ACCUMULATION

- A cheerleader who has accumulated 5 demerits will lose performance privileges.
- A cheerleader who has accumulated 10 demerits will be benched from all activities for one week or a minimum of 2 activities/events. *A benched cheerleader will attend the pep rally and game in full uniform and sit in an area designated by the Cheer Coach and must attend all practices.*
- A cheerleader who has accumulated 15 demerits will be suspended from the squad for 3 weeks or a minimum of 6 activities/events, but will still attend all practices.
- A cheerleader who has accumulated 20 or more demerits will be dismissed from the squad.

6. DISMISSAL FROM SQUAD

Any cheerleader or mascot receiving 20 demerits will be dismissed from the team.

Members must display appropriate behavior both in and out of school.

Any violation of the following will result in the cheerleaders immediate removal from the squad for the remainder of the current season / school year and will impact their ability to try out for cheer in the following season / school year:

- a. Use of tobacco, alcohol, or drugs;
- b. Suspension from school or DAEP placement;
- c. Excessive absences, tardiness, or disciplinary issues;
- d. Unexcused absences.
- e. Questionable behavior. Depending on the situation, specific punishment will be assessed at the time of the offense and dismissal may result after consultation with campus principal and Superintendent.

****IN THE EVENT THAT ANY PART OF THE CHEERLEADER CONSTITUTION
CONFLICTS WITH UIL GOVERNED RULES OR RISD SCHOOL BOARD POLICIES, UIL
OR RISD BOARD POLICY RULES WILL PREVAIL.****

FORFEITING THE SQUAD

If a cheerleader/mascot decides to forfeit their position on the cheerleading squad any time after the first day of school, this makes him/her unable to participate in ANY cheerleading activities for the remainder of the school year. In addition, due to their decision, there will not be a refund of any expense.

Candidate Signature _____ Date: _____

Parent's Initials _____

Cheerleader's Initials _____

IIX. CHEER COACH AUTHORITY

The interpretations of all rules are the sole right of the school district. It has the right to add or change those things it feels must be changed for the benefit of the organization.

Cheerleaders and parents must have respect for the coaches' dedication to the Rains High School Cheer Program. Any concerns or questions will be discussed over a scheduled meeting during the coach's conference period or immediately after school, following the 24-Hour Contact Clause. (see parent contract).

The Cheer Coach must approve all activities, projects, trips, expenditures, and fundraisers concerning the cheerleading organization.

Cheerleading uniforms and accessories will be worn only when indicated by the Cheer Coach.

IX. LETTERING & JACKET POLICIES

To receive a Varsity letter, a cheerleader must serve as a Varsity cheerleader for one year. To receive a letterman's jacket, a cheerleader must serve 2 years on the cheerleading squad. One of those years must be as a Varsity Cheerleader. If a Varsity Cheerleader letters, then s/he will receive an honors cord for graduation upon completion of their Senior cheer season. If a cheerleader is removed from the squad or quits the squad before graduation, s/he forfeits the right to wear the cord.

X. STATEMENTS OF UNDERSTANDING

A. Candidate Statement:

I have read and understand the RHS Cheerleading Constitution.

By signing this constitution, I agree to abide by all rules and regulations. I also understand that I am expected to show positive leadership at all times.

Candidate Signature _____ Date: _____

B. Parent Statement:

I have read and understand the RHS Cheerleading Constitution.

By signing this constitution, I understand my child must abide by all rules and regulations.

Parent Signature _____ Date: _____

Parent's Initials _____

Cheerleader's Initials _____

WILDCAT CHEER PARENT CONTRACT**RAINS HIGH SCHOOL**

All parents and/or legal guardians and athletes must sign

All parents and/or legal guardians and athletes must sign. It is imperative that all parents involved with the Cheer Squad at Rains High School understand and agree to abide by the guidelines set forth in this agreement. The best interest of the team will always be put ahead of the interest of an individual. Parent actions and behaviors can affect not only the individual child, but the team as a whole.

- Our teams are taught to focus on working hard and performing to the best of their ability. The way other teams perform or how other coaches coach should not dictate how our athletes feel about their performance. *“Hard work beats talent when talent doesn’t work hard.”*
- Encourage and support **all** athletes on the team. Make sure all your comments are positive.
- Respect parents, coaches, athletes and administration for all teams. The Rains High School Cheer Squad needs to be role models of good sportsmanship. Both athletes and parents will cheer **for our team, not against the opposing team.**
- Parents understand that at all events they are representing our program and our school and will behave in an appropriate manner.
- During events, please allow the team to prepare, cheer and perform without interruption. We need the athletes’ full attention to prepare and perform to our best ability. Your child needs to make sure she has everything she needs before the event. **Parents should not need to bring items to their child.**
- When your child is frustrated with the program, coach or teammates, you will support her need to vent to you. You will listen and offer constructive comments to help her resolve the conflict herself.
- If the athlete finds conflict with a teammate, you will encourage positive discussion between the athletes.
- **You will refrain from escalating any situation your athlete is experiencing by talking to other members of the team, their parents, or the coach.**
- You will wait **24 hours** before contacting the coach if there is an incident or concern; unless there is a serious injury/incidence. Emotions often run high during a game, practice, competition or event, and a 24 hour waiting period gives both parties an opportunity to reflect on the issues at hand.
- You will wait 24 hours, through the weekend, or break for a response. You will not send a second email or call again until this time has passed.
- If you feel it is necessary to contact the coach because your child is unable to resolve the conflict herself, you will request a meeting through email. You will not address the coach with your concern in any manner other than through this request.
- You will refrain from calling the coach on their personal cell phone unless there is a severe injury or emergency, or you need to report an absence.
- You will refrain from calling coaches, for any reason, at their home.
- It is your responsibility to call the coach if your child is going to miss any or part of a team function. **Text messages and emails will NOT be accepted to excuse an absence.**
- Email is to be used for all concerns, scheduling questions, etc. to protect the coach's personal time.
- All emails sent to the team or to all of the parents on the team will be sent by the coaches. **Mass emails or group text to the team and parents to voice opinions and concerns are NOT appropriate.**
- Any concerns brought forth must have factual documentation. **ONLY** your child will be discussed, not other members of the team.
- Parents will not arrive before, during, or after practices or events to meet with the coaches. It is important that the coach is able to focus fully on the team. To request a time to meet, email the coach in advance; and understand that the coaches have lives outside of cheer and the meeting may not happen that day.

Parent’s Initials _____

Cheerleader’s Initials _____

- Athletes will not be permitted to use their cell phone, without permission, during practices and events. There are also times that athlete cell phones will be in the possession of the coach and will not be readily accessible to athletes.
- You will respect the coaching decision made and allow the coaching staff to do their job.
- You understand that all decisions made by the coaching staff and/or school administration will be final.
- You understand that the benefit of an individual will not be put ahead of the benefit of the team.
- When meeting with the coach, you will refrain from accusations and harmful language. You will speak with respect and consideration. Personal attacks of athletes, coaching staff, and administration will not be tolerated.
- As a parent, you are able to speak for yourself, and not the team as a whole.
- Appropriate channels of communication: If there is an issue with a specific coach, contact the coach first via email. If the issue is still not resolved, contact the varsity coach or administration.
- Coaches are not responsible for parents that are upset with other parents or athletes on the team. These disagreements should be handled by the parties concerned.
- You understand that it is necessary to have active parents involved with the cheer program, and as a parent of an athlete you will help when needed and expected. It is not the responsibility of other parents to fundraise for your child.
- You understand that the primary purpose of this program is to provide my child with a positive experience in which to learn good leadership skills, develop positive team relations and provide a positive learning environment to grow as athletes. However, there may be times when team members become frustrated with coaches and other team members. Please encourage them to come and talk to their coaches before the problem gets out of hand! In addition, team members and parents will not be persecuted for bringing problems to the attention of a coach in an appropriate manner and at an appropriate time.
- You understand that it is your responsibility to carefully read the Cheer Constitution and sign the agreement.
- You understand that it is your responsibility as the parent/legal guardian to pay all bills in a timely manner. If bills are not paid your child can be benched as a result.

When concerns or conflicts arise, as a parent of the RHS Cheer Squad, I will promise to abide by the guidelines set forth. I recognize failure to do so will affect my athlete's participation in this program. The first infraction will result in a written warning from the coaching staff. The second infraction, my athlete and I will not participate in any Spirit activity and practice for one week. The third infraction will result in the removal of my athlete from the cheerleading squad.

_____ (print parent name) _____ (parent signature/date)

_____ (print parent name) _____ (parent signature/date)

As a Rains High School Cheerleader, I recognize my parents' and my failure to follow the guidelines set forth will affect my participation in this program. The first infraction will result in a written warning from the coaching staff. The second infraction, my parents and I will not participate in any Spirit activity and practice for one week. The third infraction will result in my removal from the cheerleading squad.

_____ (athlete name) _____ (athlete signature/date)

Parent's Initials _____

Cheerleader's Initials _____

RAINS JH & HIGH SCHOOL

(JH Edition)



WILDCAT CHEERLEADING

**202~~3~~4 - 202~~4~~5
CONSTITUTION**

PURPOSE

Being a part of the Rains ISD cheerleader/mascot program is an honor and a special privilege. The program's purpose is to create, promote and uphold good sportsmanship, citizenship, and wholesome enthusiastic school spirit per school rules. Cheerleaders/mascots are the first and foremost representatives of their school. They should exemplify individual and group behavior suitable to their position per the RISD Student Code of Conduct. Because of these responsibilities, cheerleading squad members will be expected to maintain a higher standard of behavior on and off campus and academic achievement than their peers. **Any speculation of misconduct or misbehavior will result in a meeting with the Cheer Coach, and further action will be taken if necessary.**

OBJECTIVE

Cheerleaders are expected to be physically and mentally skilled in learning and remembering cheers (Reference sources: National Cheerleading Association manual, American Cheerleading Association manual, Universal Cheerleading Association manual). They are also expected to be able to publicly demonstrate a skill level suitable for the team position and the timing necessary for group performance. Off the field, they are to enthusiastically support all athletic teams through advertisement, personal attitude, and attendance at events chosen by the coach and/or principal.

MEMBERSHIP

Cheerleaders must give freely of their time for any cheerleading activity throughout the year. •

This includes all fundraisers, summer practices, summer camp, pre-competition activities, etc.

- All conflicts with other school and non-school activities must be discussed with the Cheer Coach in advance; for example, cheerleaders involved in **all** other sports or those involved in theater, UIL, etc., must communicate practice and game schedules. Games take priority over the practice when making decisions between the two activities. Scheduling translates from May to May.
- Cheerleaders must promote and maintain good relationships with other school organizations and the student body. Cheerleaders must cooperate with the Cheer Coach, teachers, administrators, and fellow cheerleaders. Problems and conflicts are to be discussed **within our organization between coaches and should only be addressed within the organization, especially on Social Media.**
- **SOCIAL MEDIA CLAUSE:**
Any cheerleader/mascot in an extracurricular organization or campus club (e.g., band/cheerleader/athlete/student council, etc.) representing themselves, or their organization, through electronic media (i.e., websites, personal home pages: Facebook, Instagram, SnapChat, Tik Tok, Twitter, blogs, text messages, chat rooms or similar websites/files accessible through a server or internet), or using electronic communication devices (i.e., camera phones, digital photos, electronic descriptions) in such a way to cause school officials to reasonably anticipate substantial disruptions of or material interference with the activities of the organization or school will be subject to the disciplinary actions determined by appropriate school officials and/or organization's Cheer Coaches, including probation or dismissal from the organization.
- Cheerleaders/Mascots must follow all UIL guidelines for eligibility and attendance requirements.
- The Junior High squad will consist of **up to twelve** members and **one** mascot. A Junior High cheerleader must be an incoming 7th or 8th grader.
- Cheerleaders and mascots must return school-purchased materials, uniforms, and equipment to the Cheer Coach on or before tryout day or the day of the Spring Athletic Banquet, whichever is sooner. These items must be returned entirely and in the same or the expected used condition. If **ANY** part of the uniform or equipment is missing, the cheerleader and parent are responsible for the cost of replacing it.

- If a cheerleader or mascot is dismissed or quits, they must return the school-purchased materials, uniforms, and equipment to the Cheer Coach immediately upon leaving the squad. They must also submit, in writing, a dated letter to the Cheer Coach stating their decision to leave the team. Also, suppose a cheerleader or mascot is dismissed or quits. In that case, they will not be invited or allowed to attend the Spring Athletic Banquet (as a cheerleader or mascot) or be recognized as a cheerleader or mascot. In addition, if a cheerleader is dismissed or quits before the end of the cheer season, they forfeit any monies already paid and will not receive any clothing not already purchased.
- Candidates **must disclose all medical conditions, medical concerns, allergies to medications, and any other allergies on their Application/Parent Permission Form.** The information will be confidential and used for safety and preventative measures only. Disclosure will not affect the candidate's opportunity to try out.
- Tryout eligibility of a candidate who has been dismissed or has resigned from the cheer program for any reason will be at the discretion of the coach and/or an administrator. Any candidate allowed to try out under these circumstances will enter the cheer program with a signed probationary contract as determined by the coach and the principal.

QUALIFICATIONS TO TRYOUT

A student is eligible to tryout for cheerleader if the following conditions are met:

- Must be enrolled in RISD before the tryout meeting is held
- Must be academically eligible, according to UIL policy, at the grade reporting period before elections
- Must be cleared from the administration for attendance and discipline
- Parent/Guardian AND candidate must attend parent meeting or meet with the sponsor during a scheduled meeting before tryouts.
- Candidate must attend two out of three pre-tryout training sessions
- Candidate must attend school on the day of tryouts
- The candidate is in good standing with the RISD Cheer Constitution
- All prior fees are paid and up to date

TRYOUT GUIDELINES

- All required paperwork must be turned in ON TIME, as stated at the parent meeting. • Any candidate competing for **captain or co-captain** must have the required forms on file to run.
- Candidates and parents must sign a form stating that they understand and will comply with all the information in the packet before the student can participate in the tryout process.
 - Candidates must wear solid white t-shirts (best with no logo), blue or black shorts (with only a school accent color white, black, or gray), and solid white socks for tryouts. T-shirts cannot be transparent, and a white undershirt or white sports bra is preferred. Hair must be pulled back neatly and securely with a blue, white, or black ribbon or bow. In fairness to all, former and current cheerleaders may not wear any cheerleading bows or cheerleading shoes used by their prior squads or any other squad.

Procedure for Tryouts

Candidates for cheerleaders will participate in a 3-day tryout clinic. (2 days will be mandatory.) During these 3 days, the candidates will learn all the necessary material for the tryout process.

Friday - Formal evaluation with judges.

- Each candidate will run through the following rotation
 1. Cheer/Chant
 2. Jumps/tumbling
 3. Dance

Candidates must have all the necessary performance skills to be active and motivated cheerleaders. On tryout day, each candidate must go before a panel of judges (UCA/NCA) to perform a cheer, chant, dance in small groups, and spirit jumps and tumbling individually. The final tryout score will be a combination of the 2 judge's- skills - scores for **100 possible points**.

- Candidates for mascots must go before the Cheer Coaches and the same panel of judges as the cheerleaders and perform a spirited, G-rated skit, 3 minutes at maximum. The performance will be a pantomime performed in the Wildcat suit and should incorporate the mascot's rule of getting the crowd involved and raising school spirit. Props may be used to enhance the routine, but they should not take away from the routine. Music will be allowed but must be approved by the Cheer Coach. The skit must be reviewed and approved by the Cheer Coach. Review of music and skit must be made with Cheer Coach **on or before the Thursday of the cheer clinic (before tryouts)**. This allows time for any changes that must be corrected. Candidates must have all the necessary performance skills to be active mascots. The final tryout score will be a combination of the judge's – skills – scores for **100 possible points**. Candidates **MUST** meet the combined minimum score of 55.
- Any candidate (up to 12) with a minimum combined judge's score of at least 55 **OR** the twelve candidates with the highest total combined scores from the judges who are eligible for the Junior High squad will become the R.J.H.S. Cheerleaders. There will be no more than 12 members on the squad. In case of a tie, candidates will go back before the judges.

If there is a low scoring curve, the coach and monitoring administrator will review the natural break of higher and lower scores to settle level discrepancies.

- **Candidates selected as cheerleaders will be required to attend a camp during the summer.** Failure to attend camp every day will result in **immediate removal from the squad**. Exceptions will be considered on a case-by-case basis. Approval must be sought from Cheer Coach and campus principal **before** tryouts.

TRYOUTS WILL BE CLOSED TO EVERYONE EXCEPT PRINCIPALS, TABULATORS, AND COACHES. THERE WILL BE NO STUDENTS INVOLVED IN THE COLLECTION OR TABULATION OF SCORES. ANY DEVIATION BY THE CANDIDATES FROM THE TRYOUT REQUIREMENTS MAY RESULT IN THE DISQUALIFICATION OF THE CANDIDATE.

ATTENDANCE

All cheerleaders must follow attendance guidelines at all times.

- Must attend camp
- Must attend all scheduled/mandatory practices
- Must ride to and from all cheer functions with the squad/coach (exceptions to this rule will be made individually if the cheerleader or mascot asks before the event and is signed out **by a parent or legal guardian with prior written approval.**)
- Must maintain attendance requirements as set forth by RISD student handbook policies
- Must attend at least two and one-half classes on game day. If NOT, the cheerleader may NOT perform that evening. (exception...missing class due to a school-related absence and at the discretion of the Cheer Coach.)

Parent's Initials _____ Cheerleader's Initials _____ 3

- Cheerleader/Volleyball with a volleyball game.
 - on the same night as a football game are still required to cheer at all football games. **Volleyball players** must leave their game as soon as it is over and attend the football game. The cheerleader(s) and/or parents must contact the coach as soon as the volleyball game is finished. **Not arriving in a timely manner will result in one or more demerits; this applies to any other same-day conflicting extra-curricular activities.** This will be determined on a case-by-case situation depending on travel time between games and at the discretion of the Cheer Coaches.

FINANCES

Figures are based on the previous cheerleading season and are approximate and subject to change based on budget and/or fundraising. All financial obligations are under the supervision of the head cheer coach. Policies and expectations shall be made known at the Mandatory Tryout Meeting. Failure to make timely payments may result in a probationary status or suspension and could lead to dismissal.

- Uniforms
 - Rains Independent School District Cheerleading Budget provides one basic uniform year. Uniforms are property of Rains I.S.D. and must be returned in the condition received. Cheerleaders are responsible for buying socks, tights, hair bows, briefs, shoes, emblems, wind suits, game-day shirts, camp clothes, etc.
- Dismissal/Resignation/Graduation
 - Any cheerleader dismissed from a squad will not receive a refund on any expense—no matter when they are dismissed and/or quit.
 - All uniforms and equipment belonging to RISD must be returned before graduation.

CHEERLEADING ACTIVITIES

All cheerleaders will perform at all pep rallies, games, and other assigned activities. • All JH Cheerleaders (7th+8th) will perform at all JH football games; The combined squad will cheer for 7 + 8 B, 7A, and 8A altogether. Cheerleaders are expected to stay and cheer for the duration of all 3 JH football games.

CHEER COACH AUTHORITY

Cheerleaders must attend all activities scheduled by the Cheer Coach.

- The Cheer Coach must approve all activities, projects, trips, expenditures, and fundraisers concerning the cheerleading organization.
- Cheerleading uniforms and accessories will only be worn when the Cheer Coach indicates.
- **Cheerleaders will be dressed consistently in uniforms, leggings, accessories, and all public appearances. We want to present an image as “one” at all times.**
- **The interpretations of all rules are the sole right of the school district. It has the right to add or change those things it feels must be changed for the organization's benefit.** • Cheerleaders and parents must respect the coaches' dedication to the Rains Junior High School Cheer Program; any concerns or questions will be discussed over a scheduled meeting during the coach's conference period or immediately after school.

HEAD CHEERLEADERS

It is an Honor to be selected as JH Cheer captain or co-captain, as well as a huge responsibility. These individuals should be an example for the rest of the squad. The captain/s is expected to support in word and action all guidelines set forth in this constitution and the rules of RISD. 1. Each squad will select a Head Cheerleader(s) according to the following:

*Interview 20%, Grades 20%, Score 20%, 3 current Teacher evaluations (cannot be from current cheer coach) 240%, = **TOTAL 100%** and *final approval of the Cheer Coach.* Those competing for Head Cheerleader must have submitted the required forms to the Cheer Coach on the given date.

4. The Head Cheerleader is in charge should the Cheer Coach not be available. 5. The Head Cheerleader is in a very responsible position. The Cheer Coach and fellow squad members look to him/her for leadership, dedication, enthusiasm, and the ability to work with others "to get the job done." The Head Cheerleader also has the authority to recommend (to the Cheer Coach) that a demerit be issued to his/her squad members. This can be done by the Head Cheerleader when he/she has told his/her squad members something to do, and it was not done either by an individual or as a whole squad. The Cheer Coach will be notified of what the cheerleader is supposed to do, and when this is not accomplished, the Cheer Coach will listen to the Head Cheerleader's recommendation and make the Final decision.

DEMERITS

The demerit cycle is: **From Election Day to the next Election Day.**

- The coach will assign one or more demerits as s/he deems appropriate.
- A cheerleader who has accumulated 3 demerits will lose performance privileges.
- A cheerleader with 5 demerits will be benched from all activities for one week. A benched cheerleader will attend the pep rally and game in full uniform and sit in an area designated by the Cheer Coach.
- A cheerleader with 8 demerits will be suspended from the squad for 3 weeks.
- A cheerleader with 10 or more demerits will be dismissed from the squad.
- A cheerleader will receive demerits when he/she fails to complete his/her responsibilities satisfactorily.

DEMERITS AT THE DISCRETION OF THE COACH:

- Infraction of any accepted school policy.
- Showing disrespect to Cheer Coach, fellow cheerleaders, teachers, or administration/causing unnecessary drama
- Arguing with the coach and other cheerleaders/mascots.
- Negative and uncooperative attitude
- Failure to comply with squad regulations
- Lying to Cheer Coach- DISHONESTY
- Any conduct unbecoming to an R.J.H.S. cheerleader. Rains Junior High School cheerleaders, mascots, and managers are official ambassadors of Rains Independent School District. They will be expected to behave in a manner exemplary of good moral and social conduct at all times: **BOTH ON AND OFF THE CAMPUS!**

THE CHEERLEADER/MASCOT WILL RECEIVE ONE DEMERIT FOR:

1. Failing to satisfactorily complete an assigned responsibility, specifically to do what the coach says with urgency. (This also means that the Cheer Coach will not stay after you to do something. A designated day and time for something to be done will be assigned, and it is your responsibility to the Cheer Coach, not vice versa).
2. Failing to be on time as determined by Cheer Coach (includes practice, pep rallies, games, special events, and any cheerleading functions). * Each hour of practice or cheer activity missed without the Cheer Coach's prior approval. Preferably 24 hours advance notice.
3. **Failing to carry out their "share" of the burdens (cleaning up supplies, painting signs, decorating the gym, decorating halls, and lockers, carrying run-throughs, pom-poms, and megaphones to and from the field on game nights, and carrying material for pep rally).**
4. Failing to promote any money-making projects the squad decides upon. This means that there will be a requirement set for each cheerleader. The cheerleader must meet his/her requirement and may exceed that requirement if he/she chooses.
5. Failing to learn cheers, chants, stunts, or pyramids, thus causing embarrassment to those members of the squad who have worked hard. Cheerleaders will not be permitted from keeping the squad from performing a cheer, chant, or dance routine just because they have not learned it. Every time a cheerleader does not know something that has been previously taught, he/she will receive a demerit from the head cheerleader or Cheer Coach.
6. Failing to work cooperatively with fellow cheerleaders, Cheer coaches, other teachers, and administrators.
7. Failing to wear a uniform or any part of it or accessories to the uniform.
8. Failing to perform at your maximum, failing to stay peppy, enthusiastic, and active during the entire game. "Active" means cheering, chanting, jumping, and stunting. Cheerleaders and mascots will not stand idle, congregate to talk or practice a cheer while cheering in front of a crowd. If you are ill, do not cheer.
9. Failing to seek Cheer Coach approval and/or notify the Cheer Coach before being absent for any cheerleading activity (including practice).
10. Failing to follow instructions for reporting grades. Every nine weeks, the cheerleader must give a copy of his/her report card to the Cheer Coach before the Friday after the report cards are issued.
11. Un-sportsman-like conduct or lack of upstanding character. (This includes the use of foul language in whatever context)
12. Arguing about receiving demerits.
13. Failing to notify the Cheer Coach before leaving the gym or football field; or going to a vehicle, parking lot, or restroom without permission is a safety issue.
14. Offenses committed outside school, even not in uniform, may result in demerits (or removal from the squad). The number of demerits or dismissals from the squad will be determined at the time of the offense, depending upon the severity of the offense. This refers to inappropriate behavior by a cheerleader, as determined by a committee of administration staff, the cheerleader Cheer Coach, the parent(s)/guardian(s), and the student, and is subject to appeal.
15. Failure of parent compliance with constitutional rules for which their son/daughter is accountable and any blatant disrespect/confrontation with or public altercation with a coach/Cheer Coach.
16. **Violation of any requirements mentioned in the constitution may result in demerits. Cheerleaders and mascots are equally held to the same standards for all rules and regulations. For purposes of this constitution, all rules and regulations that pertain to cheerleaders also pertain to mascots.**

17. **These are general rules and guidelines for all Rains Junior High School Cheerleaders. Failure to comply may, at times, require judgment calls to be made. These decisions will be left up to the individual Cheer Coach for each squad. The Cheer Coach reserves the right to upgrade any penalty (immediate benching, office referral) depending on the severity of the situation.**

CHEERLEADERS/MASCOT will receive appropriate punishment

(for example; running, sit-ups, push-ups, and additional skills

practice) **for the following:**

- Wearing colored nail polish while in uniform (unless the whole squad wears school colors). (**DO NOT HAVE FAKE FINGERNAILS PUT ON DURING THE CHEER SEASON**-unless permission is given by the Cheer Coach/es for a special occasion. They could result in eye injury or other injuries or a fingernail being torn off).
- Failing to have hair back securely (unless decided otherwise by the Cheer Coach for the entire squad), including bangs longer than the eyebrows and makeup neat and attractive for any cheerleading activity. Hair bows are permitted as long as they are blue and/or white. (If the squad buys hair bows to match, they will be expected to wear them. They will be considered a part of the uniform. Cheerleaders and mascots will not wear jewelry of any kind to any event. This includes earrings (of any kind), necklaces, watches, belly rings, and any other body-piercing jewelry. Hair must be tied back, and no jewelry rules apply to all cheerleading practices, games, and camps. Wearing jewelry poses a safety concern. ● **Failing to return from the half-time break before the start of the third quarter.** This means be on the football field/basketball court before play begins. Boys who play on the football team will leave at half time of the game before their game to get ready to play football. ● Failing to pay attention to what your squad or team is doing. Talking to fans across the fence at football games or in the stands at basketball games is not allowed. **Standing together and visiting during a game is not allowed.** Stand apart and cheer for your team at all times unless a player is hurt. At this time, you drop to one knee.
- Failing to cooperate with the Head Cheerleader and other members of the squad. ● Talking during instruction is given by the Cheer Coach or head cheerleader. ● Chewing gum while at a cheerleading event. (If the Cheer Coach has to tell you to spit out your gum, then you will receive a demerit).
- Wasting time at practice instead of practicing.
- Any additional action that coaches feel warrants punishment

A Cheerleader/Mascot will receive MORE THAN ONE DEMERIT for:

DEMERITS OFFENSE

10 *Smoking, drinking, taking illegal drugs, and attending parties where alcohol and drugs are present at any time during your contract year of being an RHS cheerleader/mascot.

AUTOMATIC DISMISSAL.

7 - *Being assigned to In-School Suspension (ISS) for a disciplinary issue such as misbehavior in class, etc. (demerits will be assigned on a case by case situation if more than one day in a row)

3 - Receiving any disciplinary referral, including swats, after-school detention, or Saturday school.

3 - 3 demerits will be given to a cheerleader on **the first day** they are assigned to ISS for tardies. If they are assigned another day of ISS for tardies, they will receive an additional **6 demerits** and each additional day after.

5 - *Wearing an R.J.H.S. uniform without Cheer Coaches' approval. This includes wind suits, shoes, and accessories.

5 - *Missing a game, pep rally, or cheer activity without notifying Cheer Coach or not suiting up for such events.

5 - *Either on or off the field, cheerleaders, and mascots shall **not** show **any** type of public display of affection. Please refer to the *Student Code of Conduct* for the definition of a Public Display of Affection. This includes hugging, embracing, kissing, or close body contact after a ball game. **EVEN when taking/posting pictures.**

5 - *Truancy

7 - *Forged note

6 - *Cheating in any class on any assignment or any form.

5 - *Attending a required game, not in uniform (possible probation).

10 - *Being assigned to the Alternative Education Program (DAEP) or being expelled **AUTOMATIC DISMISSAL.**

(Note: 10 demerits result in automatic dismissal from the cheerleading squad).

- This guide to our discipline system is not meant to be inclusive of every or exclusive of any situation
- The guide may be adapted during the year by the coaches as needed.
- If a coach deems an offense severe enough, a student may be placed directly on probation/suspension or removed from the squad at the sole discretion of the coach.
- There is no legal entitlement to being a cheerleader.

DISMISSAL FROM SQUAD

Any cheerleader or mascot receiving 10 demerits will be dismissed from the team. Members must display appropriate behavior both in and out of school. Any violation of the following will result in the cheerleader's permanent removal from the squad:

- a. Use of tobacco, alcohol, or drugs;
- b. Suspension from school or DAEP placement;
- c. Excessive absences, tardiness, or disciplinary issues;
- d. Unexcused absences.
- e. Questionable behavior. Depending on the situation, specific punishment will be assessed at the time of the offense, and dismissal may result after consultation with the campus principal and Superintendent.

****IN THE EVENT THAT ANY PART OF THE CHEERLEADER CONSTITUTION CONFLICTS WITH UIL-GOVERNED RULES OR RISD SCHOOL BOARD POLICIES, UIL OR RISD BOARD POLICY RULES WILL PREVAIL.**

FORFEITING THE SQUAD

****If a cheerleader/mascot decides to forfeit their position on the cheerleading squad any time after the first day of school, this makes him/her unable to participate in ANY cheerleading activities for the remainder of the school year. In addition, due to their decision, there will not be a refund of any expense.**

Statement of Understanding

I have read and understand the RJHS Cheerleading Constitution. I agree to abide by all rules and regulations by signing this constitution. I also understand that I am expected to always show positive leadership.

Candidate Signature _____ **Date:** _____

I have read and understand the RJHS Cheerleading Constitution. By signing this constitution, I understand my child and I must abide by all rules and regulations.

Parent Signature _____ **Date:** _____

RHS Cheerleader/Mascot Pledge

I have read and understand the rules and regulations I must abide by throughout the year to remain an RHS Cheerleader/Mascot. I understand that being an RHS cheerleader/mascot is a privilege, not a right. I understand that I must attend ALL cheer/mascot activities throughout the year. I pledge my full loyalty, support, and cooperation to my team and Cheer Coach. I pledge to promote the spirit and good sportsmanship. I will support each and every team of RHS. I am aware of the time and full year of total dedication involved in taking on the position of an RHS cheerleader/mascot. I solemnly pledge to be alcohol and drug-free, to strongly support my team and all RHS teams by constantly promoting good sportsmanship, and to be enthusiastic at all activities at all times. I pledge to be courteous and respectful, scholastically determined, and of the very highest character, fulfilling every rule and regulation of the RHS cheerleading program. I am willing to prove my capability for this honorable position so I am a credit to myself, to my school, and my community.

Candidate Signature _____ Date _____

Parent's Initials _____ Cheerleader's Initials _____ 9

RAINS INDEPENDENT SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
YEAR ENDED AUGUST 31, 2023

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, 2023

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CERTIFICATE OF BOARD

Rains Independent School District
Name of School District

Rains
County

190-903
Co.-Dist. Number

We, the undersigned, certify that the attached auditor's report of the above named school district was reviewed and _____ **approved**/ _____ **disapproved** for the year ended August 31, 2023, at a meeting of the board of school trustees of such school district on _____.

Signature of Board Secretary

Signature of Board President

If the auditor's report was checked above as disapproved, the reasons(s) therefore is/are (attach list if necessary):

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Members of the Board
Rains Independent School District

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rains Independent School District (District), as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Rains Independent School District as of August 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures including examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charges with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the other information section of exhibits presented in the table of contents but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 5, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Rutherford, Taylor & Company, P.C." The signature is written in a cursive, flowing style.

January 5, 2024
Greenville, Texas

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Members of the Board
Rains Independent School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rains Independent School District (District), as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 5, 2024.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Report on Internal Control – Continued

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rutherford, Taylor & Company, PC

January 5, 2024
Greenville, Texas

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Members of the Board
Rains Independent School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Rains Independent School District's (District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the type of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud, or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

Internal Control over Compliance with the Uniform Guidance – Continued

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weakness, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of This Report

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



January 5, 2024
Greenville, Texas

RAINS INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED AUGUST 31, 2023

Summary of Auditor's Results (Section I)

Financial Statements –

Type of auditor's report issued	Unmodified Opinion
Internal Control over Financial Reporting: Material Weaknesses identified	None
Significant deficiencies identified that are not considered to be material weaknesses	None reported
Noncompliance material to the financial statements noted	None

Federal Awards –

Internal control over major programs: Material weaknesses identified	None
Significant deficiencies identified that are not considered to be material weaknesses	None reported
Type of Auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance	No
Identification of Major Programs	Education Stabilization Fund Cluster: ESSER II (84.425d) ESSER III (84.425u) ESSER III – TCLAS (84.425u)
Dollar threshold used to distinguish between Type A and B programs	\$ 750,000
Entity qualifies as a low risk auditee	Yes
Pass-through Entity	Texas Education Agency

RAINS INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2023

Financial Statement Findings (Section II)

NONE

RAINS INDEPENDENT SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2023

Federal Award Findings and Questioned Costs (Section III)

NONE

RAINS INDEPENDENT SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2023

Prior Year Findings (Section IV)

NONE

RAINS INDEPENDENT SCHOOL DISTRICT
CORRECTIVE ACTION PLAN
YEAR ENDED AUGUST 31, 2023

Corrective Action Plan (Section V)

NONE

RAINS INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED AUGUST 31, 2023

This section of Rains Independent School District's annual financial report presents our discussion and analysis of the District's financial performance during the year ended August 31, 2023. Please read it in conjunction with the District's basic financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

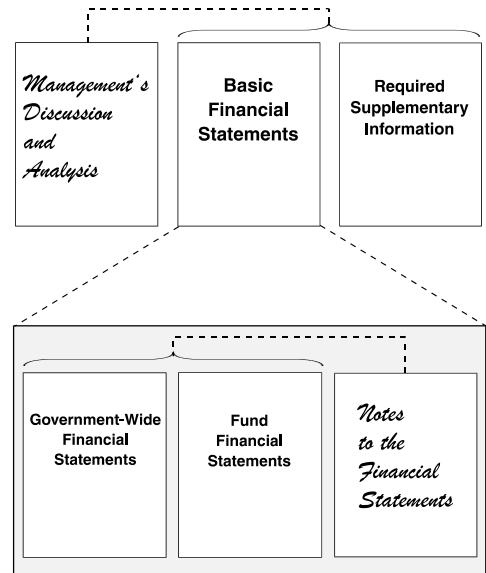
- The District's total combined net position was \$ 10,935,456 at August 31, 2023.
- During the year, the District's expenses were \$ 888,709 less than the \$ 23,504,566 generated in taxes and other revenues for governmental activities.
- Current year expenditures increased 7.96% over the prior year with revenues decreasing 2.69% from the previous year.
- The General Fund reported a fund balance this year of \$ 3,486,796, a decrease of \$ 744,660 from the prior year. The District completed capital outlays for long term assets totaling over \$ 1,000,000.
- The District issued no new debt during the year.

OVERVIEW OF THE FINANCIAL STATEMENT

This annual report consists of three parts—management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the government, reporting the District's operations in more detail than the government-wide statements.
- The governmental funds statements tell how general government services were financed in the short term as well as what remains for future spending.
- Proprietary fund statements offer short- and long-term financial information about the activities the government operates like businesses, such as the print shop.
- Fiduciary fund statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong.

Figure A-1, Required Components of the District's Annual Financial Report



The basic financial statements also include notes that explain some of the information in the basic financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the basic financial statements. Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

**RAINS INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED AUGUST 31, 2023**

Figure A-2 summarizes the major features of the District's basic financial statements, including the portion of the District government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

GOVERNMENT-WIDE STATEMENTS

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

Figure A-2. Major Features of the District's Government-wide and Fund Financial Statements

<i>Type of Statements</i>	Fund Statements			
	Government-wide	Governmental Funds	Proprietary Funds	Fiduciary Funds
<i>Scope</i>	Entire Agency's government (except fiduciary funds) and the Agency's component units	The activities of the district that are not proprietary or fiduciary	Activities the district operates similar to private businesses: self insurance	Instances in which the district is the trustee or agent for someone else's resources
<i>Required financial statements</i>	<ul style="list-style-type: none"> • Statement of net assets • Statement of activities 	<ul style="list-style-type: none"> • Balance sheet • Statement of revenues, expenditures & changes in fund balances 	<ul style="list-style-type: none"> • Statement of net assets • Statement of revenues, expenses and changes in fund net assets • Statement of cash flows 	<ul style="list-style-type: none"> • Statement of fiduciary net assets • Statement of changes in fiduciary net assets
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; the Agency's funds do not currently contain capital assets, although they can
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid	All revenues and expenses during year, regardless of when cash is received or paid

The two government-wide statements report the District's net assets and how they have changed. Net assets—the difference between the District's assets and liabilities—is one way to measure the District's financial health or position.

- Over time, increases or decreases in the District's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the District, one needs to consider additional nonfinancial factors such as changes in the District's tax base and student population.

The government-wide financial statements of the District include the governmental activities. Most of the District's basic services are included here, such as instruction, extracurricular activities, curriculum and staff development, health services and general administration. Property taxes and grants finance most of these activities.

FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the District's most significant funds—not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.
- The Board of Trustees establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The District has the following kinds of funds:

- Governmental funds—Most of the District's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information on the subsequent page that explains the relationship (or differences) between them.

RAINS INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED AUGUST 31, 2023

- Proprietary funds—Services for which the District charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information. We use internal service funds to report activities that provide supplies and services for the District's other programs and activities.
- Fiduciary funds—The District is the trustee, or fiduciary, for certain funds. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the District's fiduciary activities are reported in a separate statement of fiduciary net assets. We exclude these activities from the District's government-wide financial statements because the District cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

The District's combined net assets were \$ 10,935,456 at August 31, 2023.

Rains Independent School District's Net Position			Table A-1
	Governmental Activities		Total Percentage Change
	2023	2022	2022-2023
Assets:			
Cash and Investments	\$ 3,503,323	\$ 4,407,534	-20.52%
Other Assets	3,397,530	3,336,840	1.82%
Capital Assets less Accumulated	27,372,492	26,451,122	3.48%
Total Assets	\$ 34,273,345	\$ 34,195,496	0.23%
Total Deferred Outflows of Resources	\$ 4,149,161	\$ 2,946,006	40.84%
Liabilities:			
Current Liabilities	\$ 1,945,603	\$ 1,564,113	24.39%
Long-term Liabilities	18,872,163	18,284,144	3.22%
Total Liabilities	\$ 20,817,766	\$ 19,848,257	4.88%
Total Deferred Inflows of Resources	\$ 6,669,284	\$ 7,246,498	-7.97%
Net Position:			
Net Investment in Capital Assets	\$ 17,789,929	\$ 16,074,980	10.67%
Restricted	382,238	583,337	-34.47%
Unrestricted	(7,236,711)	(6,611,570)	-9.46%
Total Net Position	\$ 10,935,456	\$ 10,046,747	8.85%

Approximately \$ 288,901 of the District's restricted net assets represent funds collected for debt retirement. These funds are restricted for retirement of tax supported debt. The unrestricted net asset represents resources available to fund the programs of the District next year.

CHANGES IN NET ASSETS

The District's total revenues were \$ 23,504,566. 38% of the District's revenue comes from local property taxes (See Table A-2). 57% comes from state aid and federal grants, while only 5% relates to charges for services and other sources including investment earnings.

The total cost of all programs and services was \$ 22,615,857. 53% of these costs are for instruction and instructional related student services.

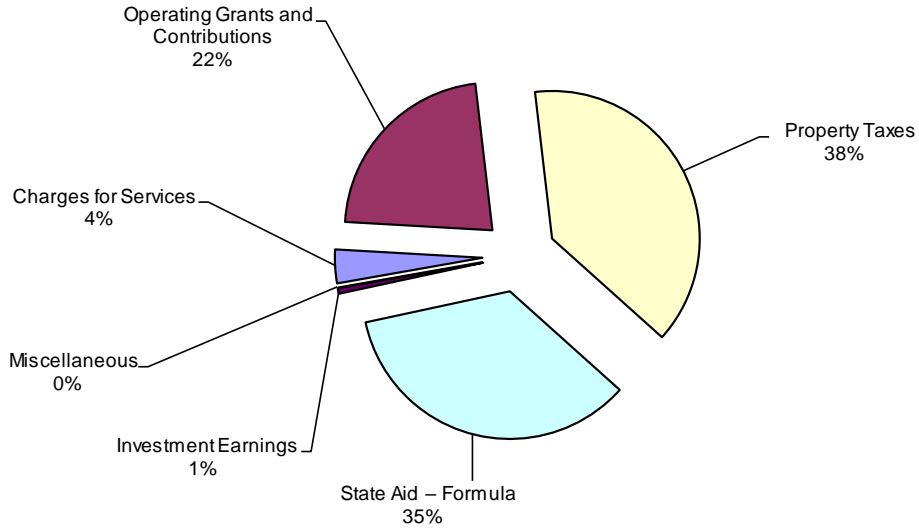
The District's current tax collection percentage (base tax only – current and delinquent) was 98.16%. The total tax collection percentage (base tax and penalty and interest) was 100.49%.

RAINS INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED AUGUST 31, 2023

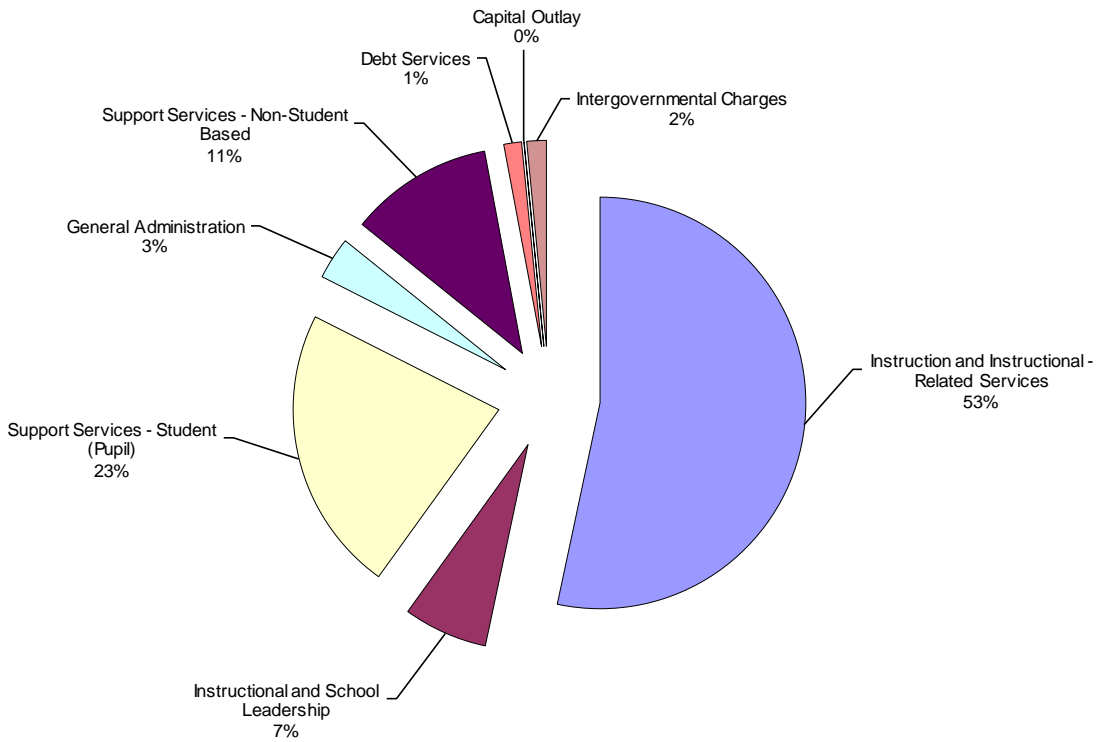
Changes in Rains Independent School District's Net Position			Table A-2
	Governmental Activities		Total Percentage Change
	2023	2022	2022-2023
Program Revenues:			
Charges for Services	\$ 865,781	\$ 1,835,526	-52.83%
Operating Grants and Contributions	5,228,080	4,974,699	5.09%
General Revenues:			
Property Taxes	9,046,686	8,653,735	4.54%
State Aid – Formula	8,222,666	8,596,133	-4.34%
Investment Earnings	141,353	52,333	170.10%
Miscellaneous	-	40,999	100.00%
Total Revenues	<u>\$ 23,504,566</u>	<u>\$ 24,153,425</u>	-2.69%
Expenses:			
Instruction	\$ 11,651,116	\$ 11,009,776	5.83%
Instructional Resources and Media Services	212,207	189,820	11.79%
Curriculum and Staff Development	198,560	212,077	-6.37%
Instructional Leadership	638,110	552,609	15.47%
School Leadership	855,787	896,358	-4.53%
Guidance, Counseling and Evaluation Services	752,653	737,144	2.10%
Social Work Services	70,000	70,823	-1.16%
Health Services	151,018	109,230	38.26%
Student Transportation	1,114,109	818,313	36.15%
Food Services	1,336,296	1,195,854	11.74%
Cocurricular/Extracurricular Activities	1,668,264	1,335,634	24.90%
General Administration	751,430	640,592	17.30%
Facilities Maintenance and Operations	1,761,802	2,115,630	-16.72%
Security and Monitoring Services	374,455	98,392	280.57%
Data Processing Services	145,878	123,451	18.17%
Community Services	266,816	220,524	20.99%
Debt Service	314,064	311,257	0.90%
Capital Outlay	7,048	-	100.00%
Other Intergovernmental Charges	346,244	311,240	11.25%
Total Expenses	<u>\$ 22,615,857</u>	<u>\$ 20,948,724</u>	7.96%
Excess (Deficiency) Before Other Resources, Uses and Transfers	<u>\$ 888,709</u>	<u>\$ 3,204,701</u>	-72.27%
Increase (Decrease) in Net Position	\$ 888,709	\$ 3,204,701	-72.27%
Net Position - Beginning (September 1)	<u>10,046,747</u>	<u>6,842,046</u>	46.84%
Net Position - Ending (August 31)	<u>\$ 10,935,456</u>	<u>\$ 10,046,747</u>	8.85%

RAINS INDEPENDENT SCHOOL DISTRICT
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 YEAR ENDED AUGUST 31, 2023

Sources of Revenue for Fiscal Year 2023 - See Table A-2



Functional Expenses for Fiscal Year 2023- See Table A-2



RAINS INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED AUGUST 31, 2023

- Table A-3 presents the cost of selected District functions as well as the selected function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by state revenues as well as local tax dollars.
- The cost of all governmental activities this year was \$ 22,615,857.
- However, the amount that our taxpayers paid for these activities through local property taxes was only \$ 9,046,686.
- Some of the cost was paid by those who directly benefited from the programs \$ 865,781, or
- By grants and contributions \$ 5,228,080.

Rains Independent School District's Net Cost of Selected District Functions							Table A-3
	Total Cost of Services		%	Net Cost of Services		%	
	2023	2022		Change	2023		2022
Instruction	\$ 11,651,116	\$ 11,009,776	5.83%	\$ 8,993,942	\$ 8,471,270	6.17%	
School Leadership	855,787	896,358	-4.53%	830,678	888,885	-6.55%	
General Administration	751,430	640,592	17.30%	737,928	585,958	25.94%	
Facilities Maintenance and Operations	1,761,802	2,115,630	-16.72%	1,368,415	516,469	164.96%	
Debt Service	314,064	311,257	0.90%	257,396	279,036	7.76%	

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Revenues from governmental fund types totaled \$ 23,504,566, which is a \$ 942,566 decrease from the prior year. The decrease is representative of the lack of insurance proceeds received in the previous year not present in the current year.

Expenditures for governmental fund types totaled \$ 22,615,857, which is a \$ 328,365 decrease from the prior year. The decrease is due to increased facility maintenance and upgrades completed during the previous year.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year, the District revised its General Fund budget several times. With these adjustments, actual expenditures were \$ 925,478 less than final General Fund budget amounts. The most significant positive variance is in the facilities maintenance and operations functional category as well as instruction.

Resources available were \$ 226,883 below the final General Fund budgeted amount. The unfavorable variance was the result of less than anticipated local revenue and state aid revenues earned in the year.

RAINS INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED AUGUST 31, 2023

CAPITAL ASSETS AND DEBT ADMINISTRATION

CAPITAL ASSETS

At year end, the District had invested \$ 50,460,270 in a broad range of capital assets, including land, equipment, buildings, and vehicles (See Table A-4).

Rains Independent School District's Capital Assets			Table A-4
	Governmental Activities		Total Percentage Change
	2023	2022	2022-2023
Land	\$ 754,477	\$ 754,477	0.00%
Construction in Progress	52,800	52,800	0.00%
Buildings and Improvements	43,268,406	41,506,489	4.24%
Vehicles	4,308,747	4,248,032	1.43%
Equipment	2,075,840	1,620,208	28.12%
Totals at Historical Cost	\$ 50,460,270	\$ 48,182,006	4.73%
Less Accumulated Depreciation	(23,087,778)	(21,730,884)	6.24%
Net Capital Assets	<u>\$ 27,372,492</u>	<u>\$ 26,451,122</u>	3.48%

DEBT

At year end, the District had \$ 9,630,213 in debt outstanding as shown in Table A-5. More detailed information about the District's debt is presented in the notes to the basic financial statements.

Bond Ratings -
The District's bonds presently carry "AAA" ratings.

Rains Independent School District's Debt			Table A-5
	Governmental Activities		Total Percentage Change
	2023	2022	2022-2023
Bonds Payable	\$ 8,885,000	\$ 9,605,000	-7.50%
Other Debt Payable	745,213	818,792	-8.99%
Total Debt Payable	<u>\$ 9,630,213</u>	<u>\$ 10,423,792</u>	-7.61%

RAINS INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED AUGUST 31, 2023

ECONOMIC FACTORS

The District's property values continue to increase related to the overall economic recovery. Local property tax rates for maintenance and operations are restricted by Statute to \$.97, without local elections. The State Legislature passed HB3 which included various changes to the property tax rate setting process thus limiting school districts' opportunities for tax modifications and compressing the rates charged to taxpayers. The additional changes required under HB3 could impact the District's financial operations, including cash flow.

Student population has remained at a steady historical growth rate in the District. The economic outlook for the area is for growth to be at or near the historical trend line. Housing has not expanded at the rate of other north central Texas communities. These economic conditions allow the District to maintain constant funding and staffing levels.

The State has increased funding levels for the 2019-2023 biennium, which will affect the revenue levels of the District. The level of funding per attendance credits increased significantly. With these increases, the state imposed requirements to spend at least 30% of the new funding on salaries to personnel with at least 75% of the 30% to be for teachers and other designated classes of employees. With these increases in funding, the District anticipates monitoring expenditure levels to ensure financial stability remains strong.

The global outbreak of coronavirus disease 2019 ("COVID-19") presents various global risks. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. Management of the District is actively monitoring the global situation on its financial condition, liquidity, operations, supplies, vendors, and industry. Given the evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects, if any, of the COVID-19 outbreak on its results of operations and financial condition.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mike Hall, Chief of Business Operations for the District.

BASIC FINANCIAL STATEMENTS

RAINS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
AUGUST 31, 2023

Data Control Codes	1	Governmental Activities
ASSETS		
1110	Cash and Investments	\$ 3,503,323
1225	Property Taxes Receivable, Net	863,636
1240	Due from Other Governments	2,503,950
1290	Other Receivables, Net	11,440
1300	Inventories	18,504
	Capital Assets:	
1510	Land	754,477
1520	Building and Improvements, Net	25,015,655
1530	Furniture and Equipment, Net	1,549,560
1580	Construction in Progress	52,800
		8,935,929
1000	Total Assets	\$ 34,273,345
DEFERRED OUTFLOWS OF RESOURCES		
1701	Deferred Outflows - Refunding	\$ 409,213
1705	Deferred Outflows - Pensions	2,749,153
1706	Deferred Outflows - OPEB	990,795
		3,149,161
1700	Total Deferred Outflows of Resources	\$ 4,149,161
LIABILITIES		
2110	Accounts Payable	\$ 834,910
2140	Interest Payable	13,816
2165	Accrued Liabilities	1,059,189
2180	Due to Other Governments	1,237
2300	Unearned Revenues	36,451
	Noncurrent Liabilities:	
2501	Due within one year	745,000
2502	Due in more than one year	8,885,213
2540	Net Pension Liability	5,725,770
2545	Net OPEB Liability	3,516,180
		17,789,929
2000	Total Liabilities	\$ 20,817,766
DEFERRED INFLOWS OF RESOURCES		
2605	Deferred Inflows - Pensions	\$ 626,931
2606	Deferred Inflows - OPEB	6,042,353
		6,669,284
2600	Total Deferred Inflows of Resources	\$ 6,669,284
NET POSITION		
3200	Net Investment in Capital Assets	\$ 17,789,929
	Restricted For:	
3820	Federal and State Programs	93,337
3850	Debt Service	288,901
3900	Unrestricted	(7,236,711)
		17,855,456
3000	Total Net Position	\$ 10,935,456

The accompanying notes are an integral part of this statement.

RAINS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
YEAR ENDED AUGUST 31, 2023

Data Control Codes	Functions/Programs	1	3	4	Net (Expense) Revenue and Changes in Net Assets
		Program Revenues			
		Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities:					
11	Instruction	\$ 11,651,116	\$ 5,350	\$ 2,651,824	\$ (8,993,942)
12	Instructional Resources and Media Services	212,207	-	4,258	(207,949)
13	Curriculum and Staff Development	198,560	-	16,868	(181,692)
21	Instructional Leadership	638,110	-	352,461	(285,649)
23	School Leadership	855,787	-	25,109	(830,678)
31	Guidance, Counseling and Evaluation Services	752,653	-	199,892	(552,761)
32	Social Work Services	70,000	-	-	(70,000)
33	Health Services	151,018	-	3,442	(147,576)
34	Student Transportation	1,114,109	-	21,018	(1,093,091)
35	Food Services	1,336,296	148,193	1,183,671	(4,432)
36	Cocurricular/Extracurricular Activities	1,668,264	498,409	11,944	(1,157,911)
41	General Administration	751,430	-	13,502	(737,928)
51	Facilities Maintenance and Operations	1,761,802	8,910	384,477	(1,368,415)
52	Security and Monitoring Services	374,455	-	243,547	(130,908)
53	Data Processing Services	145,878	-	51,807	(94,071)
61	Community Services	266,816	204,919	7,592	(54,305)
72	Interest on Long-term Debt	313,064	-	56,668	(256,396)
73	Debt Issuance Costs and Fees	1,000	-	-	(1,000)
81	Capital Outlay	7,048	-	-	(7,048)
99	Other Intergovernmental Charges	346,244	-	-	(346,244)
TG	Total Governmental Activities	<u>\$ 22,615,857</u>	<u>\$ 865,781</u>	<u>\$ 5,228,080</u>	<u>\$ (16,521,996)</u>
TP	Total Primary Government	<u>\$ 22,615,857</u>	<u>\$ 865,781</u>	<u>\$ 5,228,080</u>	<u>\$ (16,521,996)</u>
General Revenues:					
MT	Property Taxes, Levied for General Purposes			\$ 8,202,466	
DT	Property Taxes, Levied for Debt Service			844,220	
IE	Investment Earnings			141,353	
GC	Grants and Contributions Not Restricted to Specific Programs			<u>8,222,666</u>	
TR	Total General Revenues			<u>\$ 17,410,705</u>	
CN	Change in Net Position			\$ 888,709	
NB	Net Position - Beginning (September 1)			<u>10,046,747</u>	
NE	Net Position - Ending (August 31)			<u>\$ 10,935,456</u>	

The accompanying notes are an integral part of this statement.

RAINS INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
AUGUST 31, 2023

Data Control Codes	10 General Fund	Other Governmental Funds	98 Total Governmental Funds	
ASSETS				
1110	Cash and Investments	\$ 4,010,185	\$ -	\$ 4,010,185
1225	Property Taxes Receivable, Net	759,910	103,726	863,636
1240	Due from Other Governments	1,226,184	1,277,766	2,503,950
1260	Due from Other Funds	-	57,998	57,998
1290	Other Receivables	10,359	1,081	11,440
1300	Inventories	-	18,504	18,504
1000	Total Assets	\$ 6,006,638	\$ 1,459,075	\$ 7,465,713
LIABILITIES				
Current Liabilities:				
2110	Accounts Payable	\$ 642,745	\$ 726,974	\$ 1,369,719
2160	Accrued Wages Payable	1,059,189	-	1,059,189
2170	Due to Other Funds	57,998	-	57,998
2180	Due to Other Governments	-	1,237	1,237
2300	Unearned Revenue	-	36,451	36,451
2000	Total Liabilities	\$ 1,759,932	\$ 764,662	\$ 2,524,594
DEFERRED INFLOWS OF RESOURCES				
2601	Deferred Property Tax Revenue	\$ 759,910	\$ 103,726	\$ 863,636
2600	Total Deferred Inflows of Resources	\$ 759,910	\$ 103,726	\$ 863,636
FUND BALANCES				
Nonspendable Fund Balances:				
3410	Inventories	\$ -	\$ 18,504	\$ 18,504
Restricted Fund Balances:				
3450	Federal/State Funds Grants	-	74,833	74,833
3480	Retirement of Long-Term Debt	-	198,991	198,991
Committed Fund Balances:				
3545	Other Committed Fund Balance	-	298,359	298,359
Assigned Fund Balance:				
3570	Capital Expenditures for Equipment	82,000	-	82,000
3600	Unassigned	3,404,796	-	3,404,796
3000	Total Fund Balances	\$ 3,486,796	\$ 590,687	\$ 4,077,483
4000	Total Liabilities, Deferred Inflow of Resources and Fund Balances	\$ 6,006,638	\$ 1,459,075	\$ 7,465,713

The accompanying notes are an integral part of this statement.

RAINS INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE BALANCE SHEET (GOVERNMENTAL FUNDS)
TO THE STATEMENT OF NET POSITION
AUGUST 31, 2023

Total fund balances - Balance Sheet (governmental funds)	\$	4,077,483
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
Capital assets used in governmental activities are not reported in the funds.		27,372,492
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.		863,636
The assets and liabilities of internal service funds are included in governmental activities in the SNP.		27,947
Payables for bond principal which are not due in the current period are not reported in the funds.		(8,885,000)
Payables for debt interest which are not due in the current period are not reported in the funds.		(13,816)
Payables for compensated absences which are not due in the current period are not reported in the funds.		(47,650)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.		409,213
Recognition of the District's proportionate share of the net pension liability is not reported in the funds.		(5,725,770)
Deferred Resource Inflows related to the pension plan are not reported in the funds.		(626,931)
Deferred Resource Outflows related to the pension plan are not reported in the funds.		2,749,153
Bond premiums are amortized in the SNA but not in the funds.		(697,563)
Recognition of the District's proportionate share of the net OPEB liability is not reported in the funds.		(3,516,180)
Deferred Resource Inflows related to the OPEB plan are not reported in the funds.		(6,042,353)
Deferred Resource Outflows related to the OPEB plan are not reported in the funds.		990,795
		<hr/>
Net position of governmental activities - Statement of Net Position	\$	<u>10,935,456</u>

The accompanying notes are an integral part of this statement.

RAINS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED AUGUST 31, 2023

Data Control Codes	10 General Fund	Other Governmental Funds	98 Total Governmental Funds
REVENUES			
5700 Local and Intermediate Sources	\$ 8,339,397	\$ 1,694,873	\$ 10,034,270
5800 State Program Revenues	9,212,564	891,645	10,104,209
5900 Federal Program Revenues	372,811	3,532,583	3,905,394
5020 Total Revenues	\$ 17,924,772	\$ 6,119,101	\$ 24,043,873
EXPENDITURES			
Current:			
0011 Instruction	\$ 9,918,279	\$ 2,056,035	\$ 11,974,314
0012 Instructional Resources and Media Services	200,630	-	200,630
0013 Curriculum and Staff Development	194,962	13,887	208,849
0021 Instructional Leadership	338,414	344,960	683,374
0023 School Leadership	908,979	-	908,979
0031 Guidance, Counseling and Evaluation Services	599,758	184,547	784,305
0032 Social Work Services	70,000	-	70,000
0033 Health Services	150,707	-	150,707
0034 Student Transportation	1,066,585	-	1,066,585
0035 Food Services	-	1,384,149	1,384,149
0036 Cocurricular/Extracurricular Activities	962,136	389,802	1,351,938
0041 General Administration	779,768	-	779,768
0051 Facilities Maintenance and Operations	2,043,528	347,011	2,390,539
0052 Security and Monitoring Services	132,947	241,619	374,566
0053 Data Processing Services	94,064	51,814	145,878
0061 Community Services	-	285,154	285,154
0071 Principal on Long-term Debt	-	720,000	720,000
0072 Interest on Long-term Debt	-	342,400	342,400
0073 Debt Issuance Costs and Fees	-	1,000	1,000
0081 Capital Outlay	1,254,588	-	1,254,588
0099 Other Intergovernmental Charges	346,244	-	346,244
6030 Total Expenditures	\$ 19,061,589	\$ 6,362,378	\$ 25,423,967
1100 Excess (Deficiency) of Revenues Over Expenditures	\$ (1,136,817)	\$ (243,277)	\$ (1,380,094)
OTHER FINANCING SOURCES (USES)			
7915 Transfers In	\$ 450,000	\$ 57,843	\$ 507,843
8911 Transfers Out	(57,843)	-	(57,843)
7080 Net Other Financing Sources (Uses)	\$ 392,157	\$ 57,843	\$ 450,000
1200 Net Changes in Fund Balances	\$ (744,660)	\$ (185,434)	\$ (930,094)
0100 Fund Balances - Beginning (September 1)	4,231,456	776,121	5,007,577
3000 Fund Balances - Ending (August 31)	\$ 3,486,796	\$ 590,687	\$ 4,077,483

The accompanying notes are an integral part of this statement.

RAINS INDEPENDENT SCHOOL DISTRICT
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 YEAR ENDED AUGUST 31, 2023

Net change in fund balances - total governmental funds	\$ (930,094)
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>	
Capital outlays are not reported as expenses in the SOA.	2,278,264
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,356,894)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	106,294
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	30,504
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	720,000
(Increase) decrease in accrued interest expense from beginning of period to end of period.	(1,167)
The net revenue (expense) of internal service funds is reported with government activities.	(400,044)
OPEB expense is recorded in the SOA but not in the funds.	663,953
OPEB contributions in the CY are de-expended and recorded as deferred resource outflows.	129,547
OPEB contributions deferred in the PY are expended in the CY.	(120,614)
Pension expense is recorded in the SOA but not in the funds.	(289,413)
Pension contributions in the CY are de-expended and recorded as deferred resource outflows.	508,420
Pension contributions deferred in the prior year were expended in the current year.	<u>(450,047)</u>
 Change in net position of governmental activities - Statement of Activities	 <u>\$ 888,709</u>

The accompanying notes are an integral part of this statement.

RAINS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FUND NET POSITION - PROPRIETARY FUNDS
AUGUST 31, 2023

<u>Data Control Codes</u>	<u>Internal Service Fund</u>
ASSETS	
Current Assets:	
1110 Cash and Investments	\$ 135,895
Total Current Assets	\$ 135,895
1000 Total Assets	\$ 135,895
LIABILITIES	
Current Liabilities:	
2110 Accounts Payable	\$ 107,948
Total Current Liabilities	\$ 107,948
2000 Total Liabilities	\$ 107,948
NET POSITION	
3900 Unrestricted Net Position	\$ 27,947
3000 Total Net Position	\$ 27,947

The accompanying notes are an integral part of this statement.

RAINS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET POSITION - PROPRIETARY FUNDS
YEAR ENDED AUGUST 31, 2023

<u>Data Control Codes</u>	<u>Internal Service Fund</u>
OPERATING REVENUES	
5700 Local and Intermediate Sources	\$ 111,894
5020 Total Operating Revenues	\$ 111,894
OPERATING EXPENSES	
6400 Other Operating Costs	\$ 61,937
6030 Total Operating Expenses	\$ 61,937
Income (Loss) before Contributions and Transfers	\$ 49,957
8911 Transfer Out	(450,000)
1300 Change in Net Position	\$ (400,043)
0100 Total Net Position - Beginning (September 1)	427,990
3300 Total Net Position - Ending (August 31)	\$ 27,947

The accompanying notes are an integral part of this statement.

RAINS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
YEAR ENDED AUGUST 31, 2023

	Internal Service Fund
Cash Flows from Operating Activities	
Cash Receipts from Interest	\$ 1,528
Cash Receipts from Quasi-External Operating Transfers	110,365
Cash Payments for Claims	(20,074)
Cash Payments for Administration and Reinsurance	(40,714)
Net Cash Provided by (Used for) Operating Activities	\$ 51,105
 Cash Flows from Capital and Other Related Financing Activities	
NONE	
 Cash Flows from Noncapital Financing Activities	
Transfer to General Fund	\$ (450,000)
Cash Flows from Investing Activities	
NONE	
Net Increase (Decrease) in Cash and Investments	\$ (398,895)
Cash and Investments - Beginning (September 1)	534,790
Cash and Investments - Ending (August 31)	\$ 135,895
 Reconciliation of Operating Income to Net Cash Provided by Operating Activities	
Operating Income (Loss)	\$ 49,957
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Increase (Decrease) in Accounts Payable	(485)
Increase (Decrease) in Claims Liability	1,633
Net Cash Provided by (Used for) Operating Activities	\$ 51,105

The accompanying notes are an integral part of this statement.

RAINS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FUND NET POSITION - FIDUCIARY FUNDS
AUGUST 31, 2023

<u>Data Control Codes</u>		<u>Private-Purpose Trust Funds Scholarship Funds</u>
	ASSETS	
	Current Assets:	
1800	Restricted Assets	\$ <u>84,978</u>
	Total Current Assets	\$ <u>84,978</u>
1000	Total Assets	\$ <u>84,978</u>
	LIABILITIES	
	Current Liabilities:	
2110	Accounts Payable	\$ <u>5,319</u>
2000	Total Liabilities	\$ <u>5,319</u>
	NET POSITION	
3800	Held in Trust	\$ <u>79,659</u>
3000	Total Net Position	\$ <u><u>79,659</u></u>

The accompanying notes are an integral part of this statement.

RAINS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS
YEAR ENDED AUGUST 31, 2023

	Private-Purpose Trust Funds
	Scholarship Funds
REVENUES	
Investment Earnings - Interest Revenue	\$ 1,907
Contributions	3,000
Total Revenues	\$ 4,907
EXPENSES	
Scholarship Payments	\$ 8,000
Total Expenses	\$ 8,000
Changes in Net Position	\$ (3,093)
Net Position - Beginning (September 1)	82,752
Net Position - Ending (August 31)	\$ 79,659

The accompanying notes are an integral part of this statement.

RAINS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2023

A. Summary of Significant Accounting Policies

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

1. Reporting Entity

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

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

2. Basis of Presentation – Basis of Accounting

a. Basis of Presentation

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

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

Fund Financial Statements – The fund financial statements provide information about the District's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

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

The District reports the following major governmental funds:

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

RAINS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2023

A. Summary of Significant Accounting Policies (Continued)

In addition, the District reports the following fund types:

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

Debt Service Fund – This fund is used to account for the accumulation of resources for, and the payment of general long-term Debt principal, interest, and related costs.

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

Fiduciary Funds – These funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, or other governments. These include private purpose trust and custodial funds. Private-purpose trust funds account for resources, including both principal and earnings, which must be expended according to the provisions of a trust agreement, and are accounted for in essentially the same manner as proprietary funds. Custodial funds are purely custodial but involve measurement of result of operations. The balance of funds held is restricted for those groups. The restricted balance is a reflection of the measurement and result of the fund operations.

b. Measurement Focus – Basis of Accounting

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

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

The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally measurable until received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of long-term debt and acquisitions under capital lease are reported as other financing sources.

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

RAINS INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 YEAR ENDED AUGUST 31, 2023

A. Summary of Significant Accounting Policies (Continued)

3. Budgetary Data

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

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

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

4. Encumbrance Accounting

Encumbrances for goods or purchased services are documented by purchase orders or contracts. Under Texas law, appropriations lapse at August 31, and encumbrances outstanding at that time are to be either canceled or appropriately provided for in the subsequent year's budget.

End-of-year outstanding encumbrances that were provided for in the subsequent year's budget are:

General Fund	\$	-0-
Special Revenue Fund		-0-
Debt Service Fund		-0-
		-0-
Total	\$	-0-

5. Financial Statement Amounts

Cash and Investments

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

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

Fund Balance

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

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

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

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

RAINS INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 YEAR ENDED AUGUST 31, 2023

A. Summary of Significant Accounting Policies (Continued)

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

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

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

The following schedule provides information about the specific fund balance classification by fund:

	General	Other Governmental	Total
Nonspendable			
Inventory	\$ -	\$ 18,504	\$ 18,504
Restricted			
Debt Retirement	-	198,991	198,991
Food Service	-	74,833	74,833
Committed			
Campus Activity Funds	-	298,359	298,359
Assigned			
Capital Equipment	82,000	-	82,000
Unassigned	3,404,796	-	3,404,796
Totals	\$ 3,486,796	\$ 590,687	\$ 4,077,483

Inventories

On government-wide financial statements, inventories are presented at cost using the weighted average method and are expensed when used. On fund financial statements, inventories of governmental funds are valued at cost. For all funds, cost is determined using the weighted average method, and are determined by physical count. Inventory in governmental funds consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time of purchase. Reported inventories in these funds are equally offset by a fund balance reserve, which indicates they do not represent available spendable resources.

Prepaid Items

Certain payments to vendors reflect cost applicable to future accounting years and are recorded as prepaid items. Prepaid items are recorded as expenditures when the items are consumed or occur.

Capital Assets

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

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

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings and Improvements	15-50
Vehicles	5-10
Other Equipment	3-15

RAINS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2023

A. Summary of Significant Accounting Policies (Continued)

Right of Use Assets and Liabilities

GASB Statement 87, *Leases* created new financial statement accounts "Right of Use" assets and similar offsetting liabilities. A "right of use" asset accounts for the net present value of future payments attached to a leased asset. Common examples of "Right of Use" assets are copiers, printers, and other types of equipment that the District does not take ownership of but uses under the lease agreement. The assets value will be amortized over the life of the lease using a straight-line method. The liability offsetting the "Right of Use" is presented as lease payable.

Subscription-Based Information Technology Arrangements (SBITA)

GASB Statement 96, *Subscription-Based Information Technology Arrangements* created new financial statement assets and offsetting liabilities. A SBITA asset accounts for the net present value of future payments required for right of use subscription assets. To the extent relevant, the standards for SBITA's are based on the standards established by GASB Statement 87, *Leases*. A SBITA is defined as a contract that conveys control of the right of use of another party's information technology (software) as specified in the contract for a period of time in an exchange or exchange-like transaction. The asset will be amortized over the life of the contract allowing the use of the information technology over a straight line method. The asset is included in the financial statement caption right of use asset with the offsetting liability identified as SBITA payable.

Unearned Revenues

Unearned revenues include state funds received but have not been earned in the year. The balance will be earned in the future year and not returned as liabilities.

6. Deferred Outflows and Inflows of Resources

The District implemented GASB Statement Number 68, *Accounting and Financial Reporting for Pensions* and GASB Statement Number 75, *Accounting and Financial Reporting for Postemployment Benefits and Other Pensions*. In addition to assets and liabilities, the government-wide Statement of Net Position and governmental fund Balance Sheet report separate sections for deferred outflows and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position/fund balance that applies to a future year and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent the acquisition of net position/fund balance that applies to a future year and will not be recognized as an inflow of resources (revenue) until that time. The District reports certain deferred inflows and outflows related to pensions on the government-wide Statement of Net Position. At the governmental fund level, earned but unavailable revenue is reported as a deferred inflow of resources.

The District also implemented GASB Statement Number 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, which amends the transition provisions of GASB 68. GASB 71 requires that, at transition, governments recognize a beginning deferred outflow of resource for pension contributions made subsequent to the measurement date of the beginning Net Pension Liability. Implementation is reflected in the financial statements and the prior year adjustment.

7. Receivable and Payable Balances

The District believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

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

8. Interfund Activities

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

RAINS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2023

A. Summary of Significant Accounting Policies (Continued)

9. Vacation, Sick Leave, and Other Compensated Absences

District employees are entitled to certain compensated absences based on their length of employment. Sick leave accrues at various rates established by the State and adopted by the Board of Trustees. Sick leave vests, accumulates, and is recorded as expense as it is incurred. Sick leave is paid upon separation from the District.

The District reimburses employees who voluntarily retire through the Teacher Retirement System (TRS) for up to 50 days of accrued leave based on rates established by the board of trustees. The rate approved is varied based on tenure with the District.

10. Pensions

The fiduciary net position of the Teacher Retirement System of Texas (TRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teacher Retirement System of Texas (TRS) and additions to/ deductions from TRS's fiduciary net position have been determined on the same basis as they are reported by TRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

11. Other Post-Employment Benefits (OPEB)

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

12. Use of Estimates

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

13. New Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued various new accounting standards to better meet the information needed for users of financial statements by improving accounting and financial reporting. The GASB does this by issuing statements that cover various issues identified as needing additional clarification or direction to maintain standardization and comparability of financial information. During the year, the GASB issued no new standards. The following statements with varying effective dates noted are to be implemented in the coming periods:

Statement 99: *Omnibus 2023* (Effective upon issuance with some effective FY beginning after June 15, 2023)

Statement 100: *Accounting Changes and Error Corrections* (Effective FY beginning after June 15, 2023)

Statement 101: *Compensated Absences* (Effective FY beginning after December 15, 2023)

14. Data Control Codes

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

RAINS INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 YEAR ENDED AUGUST 31, 2023

A. Summary of Significant Accounting Policies (Continued)

15. Accounting System

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

B. Deposits, Securities, and Investments

Cash Deposits

The District's funds are deposited and invested under the terms of a depository contract. The contract requires the depository to pledge approved securities in an amount significant to protect the District's day-to-day balances. The pledge is waived only to the extent of the dollar amount of Federal Deposit Insurance District (FDIC) insurance. At year end, all District cash deposits appear to have been adequately covered by FDIC insurance or by pledged collateral held by the District or the depository in the District's name. The District's deposits appear to have not been properly secured throughout the year, as one month's deposits exceeded the pledged securities.

Investments

The District's investment policies and types of investments are governed by the Public Funds Investment Act (PFIA). The Act requires specific training reporting and establishment of local policies. The District appears to be in compliance with all the requirements of the Act.

The PFIA (Government Code Chapter 256) contains specific provisions in the areas of investment practices, management reports, and establishment of appropriate policies. Among other things, it requires a governmental entity to adopt, implement and publicize an investment policy. That policy must address the following areas (1) safety of principal and liquidity, (2) portfolio diversifications, (3) allowable investments, (4) acceptable risk level, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the state maturity date of portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preference for certificates of deposit. Statutes authorize the District to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) banker's acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, (10) and common trust funds. The PFIA governs the District's investment policies and types of investments.

The District's management believes that it complies with the requirements of the PFIA and the District's investment policies.

District investments include investments in TexPool and Lone Star Investment Pool which are local government investment pools. All investments are reported at fair value and are presented as cash and investments.

The following table lists the District's investments at year end:

	Fair Value/ Amortized Cost	Weighted Average Maturity (Days)
Governmental Activities:		
Investments		
Lone Star Investment Pool	\$ 226	37
TexPool	1,056,404	41
Total	\$ 1,056,630	

RAINS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2023

B. Deposits, Securities, and Investments (Continued)

Texas Local Government Investment Pool

The District invests in the Texas Local Government Investment Pool (TexPool), which is a local government investment pool that was established in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and operates under the PFIA, Chapter 2256 of the Texas Government Code. The State Comptroller of Public Accounts oversees TexPool. Federated Investors, Inc. is the administrator and investment manager of TexPool under contract with the State Comptroller. In accordance with the Public Funds Investment Act, the State Comptroller has appointed the TexPool Investment Advisory Board to advise with respect to TexPool. The board is composed equally of participants in TexPool Portfolios and other persons who do not have a business relationship with TexPool Portfolios and are qualified to advise in respect to Texpool Portfolios. The Advisory Board members review the investment policy and management fee structure. TexPool is rated AAAM by Standard and Poor's and operates in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. All investments are stated at amortized cost, which approximates market value of the securities. The stated objective of TexPool is to maintain a stable average of \$1.00 per unit net asset value; however, the \$1.00 net asset value is not guaranteed or insured. The financial statements can be obtained from the Texas Trust Safekeeping Trust Company website at www.ttstc.org.

Lone Star Investment Pool

The Lone Star Investment Pool (Lone Star) is a public funds investment pool created pursuant to the Interlocal Cooperation Act, Texas Government Code, Chapter 791, and the PFIA, Texas Government Code, Chapter 2256. Lone Star is administered by First Public, a subsidiary of the Texas Association of School Boards (TASB), with Standish and American Beacon Advisors managing the investment and reinvestment of Lone Star's assets. State Street Bank provides custody and valuation services to Lone Star. All of the board of trustees' eleven members are Lone Star participants by either being employees or elected officials of a participant. Lone Star has established an advisory board composed of both pool members and non-members. Lone Star is rated AAAM by Standard and Poor's. Lone Star has no limitations or restrictions on withdrawals. The District is invested in the Corporate Overnight Plus Fund of Lone Star. Lone Star has 3 different funds: Government Overnight, Corporate Overnight and Corporate Overnight Plus. Government and Corporate Overnight maintain a net asset value of one dollar and the Corporate Overnight Plus maintains a net Asset value of 50 cents. The Government Overnight and Corporate Overnight Funds value all investments at amortized cost and are operated in accordance with GASB 79. The Corporate Overnight Plus Fund values all investments at fair value and is operated in accordance with GASB 72.

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

a. Credit Risk

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

b. Custodial Credit Risk

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

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

The largest combined balances of cash, saving and time deposit accounts amounted to \$ 7,126,563 and occurred in February 2023. The amount of bond or market value of securities pledged as of the date of the highest combined balance on deposit was \$ 7,381,904. The total amount of FDIC coverage at the time of the highest combined balance was \$ 459,847. Commercial Bank of Texas, Emory Texas is the District's depository.

RAINS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2023

B. Deposits, Securities, and Investments (Continued)

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the District was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. District investments are limited to short term maturities to limit any potential interest rate risk. At year end, the District was not exposed to interest rate risk.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. State statutes do not allow for foreign investments, this eliminating foreign currency rate risk. The District was not exposed to foreign currency risk.

f. Fair Value Measurements

The District categorizes its fair value measurements with the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy below.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The District's assessment of the significance of particular inputs to these fair value measurements require judgement and considers factors specific to each asset or liability.

C. Property Taxes

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

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

The District levied taxes on property within the District at \$ 0.9746 to fund general operations and \$ 0.0874 for the payment of principal and interest on long term debt. The rates were levied on property assessed totaling \$ 939,631,262. The District contracts with a tax attorney for the collection of all delinquent taxes. Delinquent taxes are subject to both penalty and interest plus a 20% delinquent tax attorney collection fee.

RAINS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2023

D. Capital Assets

Capital asset activities during the year were as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<u>Governmental Activities</u>				
Capital Assets not being Depreciated:				
Land	\$ 754,477	\$ -	\$ -	\$ 754,477
Construction in Progress	52,800	-	-	52,800
Total Capital Assets not being Depreciated	\$ 807,277	\$ -	\$ -	\$ 807,277
Capital Assets being Depreciated:				
Building and Improvements	\$ 41,506,489	\$ 1,761,917	\$ -	\$ 43,268,406
Equipment	1,620,208	455,632	-	2,075,840
Vehicles	4,248,032	60,715	-	4,308,747
Total Capital Assets being Depreciated	\$ 47,374,729	\$ 2,278,264	\$ -	\$ 49,652,993
Less Accumulated Depreciation for:				
Buildings and Improvements	\$ 17,150,817	\$ 1,101,934	\$ -	\$ 18,252,751
Equipment	1,295,856	97,135	-	1,392,991
Vehicles	3,284,211	157,825	-	3,442,036
Total Accumulated Depreciation	\$ 21,730,884	\$ 1,356,894	\$ -	\$ 23,087,778
Total Capital Assets being Depreciated, Net	\$ 25,643,845	\$ 921,370	\$ -	\$ 26,565,215
Governmental Activities Capital Assets, Net	\$ 26,451,122	\$ 921,370	\$ -	\$ 27,372,492

Depreciation was charged to governmental activities functions as follows:

Instruction	\$ 717,265
Instructional Resources and Media Services	21,670
Curriculum and Instructional Staff Development	87
Instructional Leadership	1,016
School Leadership	9,863
Guidance, Counseling and Evaluation Services	7,377
Health Services	8,435
Student (Pupil) Transportation	157,516
Food Services	43,914
Cocurricular/Extracurricular Activities	347,919
General Administration	8,315
Plant Maintenance and Operations	26,354
Security and Monitoring Services	7,163
Total	<u>\$ 1,356,894</u>

E. Long Term Obligations

Long Term Obligation Activity

Long-term obligation activities during the year were as follows:

	Beginning Balances	Increases	Decreases	Ending Balances	Amounts Due Within One Year
<u>Governmental Activities:</u>					
General Obligation Bonds	\$ 9,605,000	\$ -	\$ 720,000	\$ 8,885,000	\$ 745,000
Unamortized Bond Premium (Discount)	771,142	-	73,579	697,563	-
Retirement Benefits Payable	47,650	-	-	47,650	-
Total Governmental Activities	\$ 10,423,792	\$ -	\$ 793,579	\$ 9,630,213	\$ 745,000

RAINS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2023

E. Long Term Obligations (Continued)

Bonds

The District has issued various series of general obligation bonds to fund facility construction and improvements. Bonds mature at various times with varying rates of interest. The bonds issued require the District to levy an ad valorem tax annually to retire the current maturities. The District is required to make annual interest payments along with annual principal payments.

The following bonded debt issues are outstanding at year end:

Description	Interest Rate	Original Amount	Outstanding Balances
Unlimited Tax School Building Bonds, Series 2016	2.72%	\$ 8,980,000	\$ 7,360,000
Unlimited Tax School Building Bonds, Series 2021	1.01%	1,775,000	1,525,000
Totals			<u>\$ 8,885,000</u>

Maturity requirements on bonded debt at year end are as follows:

Year Ending August 31	Principal	Interest	Total Requirements
2024	\$ 745,000	\$ 317,375	\$ 1,062,375
2025	770,000	288,425	1,058,425
2026	805,000	258,300	1,063,300
2027	835,000	226,925	1,061,925
2028	870,000	194,300	1,064,300
2029 - 2033	4,860,000	445,025	5,305,025
Totals	<u>\$ 8,885,000</u>	<u>\$ 1,730,350</u>	<u>\$ 10,615,350</u>

There are a number of limitations and restrictions contained in the general obligation bond indentures. The District appears to be in compliance with all significant limitations and restrictions as of year-end.

F. Defined Benefits Pension Plan

1. Plan Description

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

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

2. Pension Plan Fiduciary Net Position

Detailed information about the System's fiduciary net position is available in a separately issued Annual Comprehensive Financial Report (ACFR) that includes financial statements and required information. That report may be obtained on the internet at http://www.trs.texas.gov/pages/about_publications.aspx; by writing to TRS at 1000 Red River Street, Austin, TX 78701-2698; or by calling (512) 542-6592. The information provided in the Notes to the Financial Statements in the 2022 ACFR for TRS provides the following information regarding the Pension Plan fiduciary net position as of August 31, 2022, and 2021.

Net Pension Liability	2022	2021
Total Pension Liability	\$ 243,553,045,455	\$ 227,273,463,630
Less: Plan Fiduciary Net Position	(184,185,617,196)	(201,807,002,496)
Net Pension Liability	<u>\$ 59,367,428,259</u>	<u>\$ 25,466,461,134</u>
Net Position as percentage of Total Pension Liability	75.62%	88.79%

RAINS INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 YEAR ENDED AUGUST 31, 2023

F. Defined Benefits Pension Plan (Continued)

3. *Benefits Provided*

TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3 percent (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity except for members who are grandfathered, the three highest annual salaries are used. The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic post-employment benefit changes, including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan description in (1) above.

Texas Government Code Section 821.006 prohibits benefit improvements, if, as a result of the particular action, the time required to amortize TRS' unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action. Actuarial implications of the funding provided in the manner are determined by the TRS's actuary.

4. *Contributions*

Contribution requirements are established or amended pursuant to Article 16, Section 67 of the Texas Constitution which requires the Texas Legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year.

Employee contribution rates are set in state statute, Texas Government Code, Section 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code Section 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2020 thru 2025.

	<u>Contribution Rates</u>	
	<u>2022</u>	<u>2023</u>
Member	8.00%	8.00%
Non-Employer Contributing Entity (State)	7.75%	8.00%
Employers	7.75%	8.00%
Current Year Employer Contributions		\$ 508,420
Current Year Member Contributions		\$ 1,070,268
Measurement Period NECE On-Behalf Contributions		\$ 747,112

Contributors to the plan include members, employers, and the State of Texas (State) as the only non-employer contributing entity. The State contributes to the plan in accordance with state statutes and the General Appropriations Act (GAA).

As the non-employer contributing entity for public education, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of the pension trust fund during that fiscal year reduced by the amounts described below which are paid by the employers. Employers including public schools are required to pay the employer contribution rate in the following instances:

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

RAINS INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 YEAR ENDED AUGUST 31, 2023

F. Defined Benefits Pension Plan (Continued)

In addition to the employer contributions listed above, there are two additional surcharges an employer is subject to:

- When employing a retiree of the Teacher Retirement System, the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.
- A Public Education Employer contribution surcharge of 1.7% of the member's salary beginning in fiscal year 2022, gradually increasing to 2% in fiscal year 2025 on all covered payroll.

5. *Actuarial Assumptions*

The total pension liability in the August 31, 2022, actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	August 31, 2021 rolled forward to August 31, 2022
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Fair Value
Single Discount Rate	7.00%
Long-term expected Investment Rate	7.00%
Municipal Bond Rate as of August 31, 2022	3.91% - The source for the rate is the Fixed Income Market Data/Yield curve/Data Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index"
Last year ending August 31 in Projection Period (100 years)	2121
Inflation	2.30%
Salary Increases including inflation	2.95% to 8.95% including inflation
Ad hoc post-employment benefit changes	None

The actuarial methods and assumptions used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2021. For full description of these assumption please see the actuarial valuation report dated November 12, 2021.

Discount Rate

A single discount rate of 7.00% was used to measure the total pension liability. The single discount rate was based on the expected rate of return on plan investments of 7.00%. The projection of cash flows used to determine this single discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the rates set by the legislature during the 2019 session. It is assumed that future employer and state contributions will be 8.50% of payroll in fiscal year 2020 gradually increasing to 9.55% of payroll over the next several years. This includes all employer and state contributions for active and rehired retirees.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term rate of return on pension plan investments is 7.00 percent. The long-term expected rate of return on pension pan investments was determined using a building-block method in which best estimates ranges of expected future real rates of return (expected returns, net pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of August 31, 2022 are summarized next page:

RAINS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2023

F. Defined Benefits Pension Plan (Continued)

Asset Class	Target Allocation %**	Long -Term Expected Geometric Real Rate of Return***	Expected Contribution to Long Term Portfolio Returns
Global Equity			
USA	18.00%	4.60%	1.12%
Non-US Developed	13.00%	4.90%	0.90%
Emerging Markets	9.00%	5.40%	0.75%
Private Equity*	14.00%	7.70%	1.55%
Stable Value			
Government Bonds	16.00%	1.00%	0.22%
Absolute Return*	0.00%	3.70%	0.00%
Stable Value Hedge Funds	5.00%	3.40%	0.18%
Real Return			
Real Estate	15.00%	4.10%	0.94%
Energy, Natural Resources & Infrastructure	6.00%	5.10%	0.37%
Commodities	0.00%	3.60%	0.00%
Risk Parity			
Asset Allocation Leverage	8.00%	4.60%	0.43%
Cash	2.00%	3.00%	0.01%
Asset Allocation Leverage	(6.00%)	3.60%	(0.05%)
Inflation Expectation			2.70%
Volatility Drag****			(0.91%)
Expected Return	<u>100%</u>		<u>8.19%</u>

* Absolute Return includes Credit Sensitive Investments.

** Target allocations are based on the FY2022 policy model.

*** Capital Market Assumptions come from Aon Hewitt (as of 8/31/2022)

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

6. *Discount Rate Sensitivity Analysis*

The following presents the District's share of the net pension liability of the plan using the discount rate of 7.00% as well as what the District's share of the net pension liability would be if it were calculated using a discount rate that is 1 – percentage point lower (6.00%) or 1 – percentage point higher (8.00%) than the current rate:

	1% Decrease	Discount Rate	1% Increase
District's proportionate share of the net pension liability	\$ 8,907,128	\$ 5,725,770	\$ 3,147,131

7. *Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At year end, the District reported a liability of \$ 5,725,770 for its proportionate share of the System's net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$ 5,725,770
State's proportionate share that is associated with the District	<u>9,505,213</u>
Total	<u><u>\$ 15,230,983</u></u>

The net pension liability was measured as of August 31, 2021 and rolled to August 31, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer's proportion of the net pension liability was based on the employer's contribution to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2021 thru August 31, 2022.

At August 31, 2022, the employer's proportion of the collective net pension liability was 0.0096446327%, which was an increase of 0.0012565293% from its proportion measured as of August 31, 2021.

RAINS INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 YEAR ENDED AUGUST 31, 2023

F. Defined Benefits Pension Plan (Continued)

Changes Since the Prior Actuarial Valuation

The actuarial assumptions and methods have been modified since the determination of the prior year's Net Pension Liability. These new assumptions were adopted in conjunction with an actuarial experience study. The primary assumption change was the lowering of the single discount rate from 7.25% to 7.00%.

Pension Expense

For the current year, the District recognized pension expense of \$ 1,648,051 and revenue of \$ 908,591 for support provided by the State.

The District reported its proportionate share of the system's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources at year end:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual actuarial experiences	\$ 83,023	\$ 124,833
Changes of actuarial assumptions	1,066,897	265,901
Differences between projected and actual investment earnings	565,688	-
Changes in proportion and differences between the employer's contributions and the proportionate share of contributions	525,125	236,197
Total as of August 31, 2022 measurement date	\$ 2,240,733	\$ 626,931
Contributions paid to TRS subsequent to the measurement date	508,420	-
Total at fiscal year end	\$ 2,749,153	\$ 626,931

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

Year Ending August 31	Amount
2024	\$ 413,957
2025	225,354
2026	83,254
2027	734,398
2028	156,841
Thereafter	(2)

G. Other Post-Employment Defined Benefit Plans

1. *Plan Description*

The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing defined Other Post-Employment Benefit (OPEB) plan that has a special funding situation. The TRS-Care program was established in 1986 by the Texas Legislature.

The TRS Board of Trustees administers the TRS-Care program and the related fund in accordance with Texas Insurance Code Chapter 1575. The Board of Trustees is granted the authority to establish basic and optional group health insurance coverage for participants as well as to amend benefit terms as needed un Chapter 1575.052. The Board may adopt rules, plans, procedures, and orders reasonably necessary to administer the program, including minimum benefits and financing standards

RAINS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2023

G. Other Post-Employment Defined Benefit Plans (Continued)

2. *OPEB Plan Fiduciary Net Position*

Detailed Information about the TRS-Care's fiduciary net position is available in the separately issued TRS Annual Comprehensive Financial Report (ACFR) that includes financial statements and required information. That report may be obtained on the internet at http://www.trs.texas.gov/pages/about_publications.aspx; by writing to TRS at 1000 Red River Street, Austin, TX 78701-2698; or by calling (512) 542-6592.

The components of the Net OPEB Liability of the TRS-Care plan as of August 31, 2022, and 2021 are as follows:

Net OPEB Liability	2022	2021
Total OPEB Liability	\$ 27,061,942,520	\$ 41,113,711,083
Less: Plan Fiduciary Net Position	<u>(3,117,937,218)</u>	<u>(2,539,242,470)</u>
Net OPEB Liability	<u>\$ 23,944,005,302</u>	<u>\$ 38,574,468,613</u>
Net Position as percentage of Total OPEB Liability	11.52%	6.18%

3. *Benefits Provided*

Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. There are no automatic post-employment benefit changes, including automatic COLAs.

The premium rates for retirees are presented in the following table:

TRS-Care Monthly Premium Rates		
	<u>Medicare</u>	<u>Non Medicare</u>
Retiree or Surviving Spouse	\$ 135	\$ 200
Retiree and Spouse	529	689
Retiree or Surviving Spouse and Children	468	408
Retiree and Family	1,020	999

4. *Contributions*

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

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

	<u>2022</u>	<u>2023</u>
Active Employee	0.65%	0.65%
Non-Employer Contributing Entity (State)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/Private Funding remitted by Employers	1.25%	1.25%
Current Year Employer Contributions		\$ 129,547
Current Year Member Contributions		\$ 86,960
Measurement Period NECE On-Behalf Contributions		\$ 147,130

RAINS INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 YEAR ENDED AUGUST 31, 2023

G. Other Post-Employment Defined Benefit Plans (Continued)

In addition to the employer contributions listed above, there is an additional surcharge all TRS employers are subject to (regardless of whether or not they participate in the TRS-Care OPEB program). When employers hire a TRS retiree, employers are required to pay TRS-Care a monthly surcharge of \$ 535 per retiree.

TRS-Care received supplemental appropriations from the State of Texas as the Non-Employer Contributing Entity in the amount of \$ 83 million in fiscal year 2022 from the Federal Rescue Plan Act (ARPA) to help defray Covid-19 related health care costs during fiscal year 2022.

5. *Actuarial Assumptions*

The actuarial valuation was performed as of August 31, 2021. Updated procedures were used to roll forward the total OPEB liability to August 31, 2022. The actuarial valuation was determined using the following actuarial assumptions.

The actuarial valuation of TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. All of the demographic assumptions, rates of retirement, termination, and disability including general inflation and salary increases are identical to those used in the respective TRS Pension valuation. These assumptions were developed in the experience study performed for TRS for the measurement period ended August 31, 2017. The following assumptions and other inputs used for members of TRS-Care are based on an established pattern of practice and are identical to the assumptions used in the August 31, 2021 TRS pension actuarial valuation that was rolled forward to August 31, 2022:

Rates of Mortality	General Inflation
Rates of Retirement	Wage Inflation
Rates of Termination	Salary Increases
Rates of Disability	

The active mortality rates were based on 90 percent of the RP-2014 Employee Mortality Tables for males and females. The post-retirement mortality rates for healthy lives were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables, with full generational projection using the ultimate improvement rates from the mortality projection scale MP-2018.

Additional Actuarial Methods and Assumptions:

Valuation Date	August 31, 2021 rolled forward to August 31, 2022
Actuarial Cost Method	Individual Entry-Age Normal
Inflation	2.30%
Discount Rate	3.91% as of August 31, 2022
Aging Factors	Based on plan specific experience
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.
Salary Increases	3.05% to 9.05%, including inflation
Ad hoc post-employment benefit changes	None

Health Care Trend Rates

The initial medical trend rates were 8.25% for Medicare retirees and 7.25% for Non-Medicare retirees. There was an initial prescription drug trend rate of 8.25% for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25% over a period of 13 years.

Discount Rate

A single discount rate of 3.91% was used to measure the total OPEB liability. There was an increase of 1.96% in the discount rate since the previous year. Because the plan is essentially a “pay-as-you-go” plan, the single discount rate is equal to the prevailing municipal bond rate. The projection of cash flows used to determine the discount rate assumed that contributions from active members and those of the contributing employers and the non-employer contributing entity are made at the statutory required rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to not be able to make all future benefit payments of current plan members. Therefore, the municipal bond rate was used for the long-term rate of return and was applied to all periods of projected benefit payments to determine the total OPEB Liability.

RAINS INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 YEAR ENDED AUGUST 31, 2023

G. Other Post-Employment Defined Benefit Plans (Continued)

The source of the municipal bond rate is the Fidelity "20-year Municipal GO AA Index" as of August 31, 2021 using the Fixed Income Market Data/Yield Curve/Data Municipal bonds with 20 years to maturity that include only federal tax-exempt municipal bonds.

6. *Discount Rate Sensitivity Analysis*

The following schedule shows the impact of the net OPEB liability if the discount rate used was 1% greater than the discount rate that was used (3.91%) in measuring the net OPEB liability as well as what the net OPEB liability would be if it were calculated using a discount rate of 1% less than the rate used.

	1% Decrease	Discount Rate	1% Increase
District's proportionate share of the net OPEB liability	\$ 4,145,855	\$ 3,516,180	\$ 3,006,062

7. *Healthcare Cost Trend Rates Sensitivity Analysis*

The following presents the net OPEB liability of the plan using the assumed healthcare cost trend rate (8.5%), as well as what the net OPEB liability would be if it were calculated using a trend rate that is one-percentage point lower or one-percentage point higher than the assumed healthcare cost trend rate.

	1% Decrease	Discount Rate	1% Increase
District's proportionate share of the net pension liability	\$ 2,897,348	\$ 3,516,180	\$ 4,318,416

8. *OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB.*

At year end, the District reported a liability of \$3,516,180 for its proportionate share of the TRS's net OPEB liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collective net OPEB liability	\$ 3,516,180
State's proportionate share that is associated with the District	4,289,187
Total	\$ 7,805,367

The net OPEB liability was measured as of August 31, 2021 and rolled forward to August 31, 2022 and the total OPEB Liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The District's proportion of the net OPEB Liability was based on the employer's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2021 thru August 31, 2022.

At August 31, 2022, the District's proportion of the collective net OPEB liability was 0.0146850121%, which was a decrease of 0.0001543346% from its proportion measured as of August 31, 2021.

Change Since the Prior Actuarial Valuation

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

- The discount rate changed from 1.95% as of August 31, 2021 to 3.91% as of August 31, 2022. This change decreased the Total OPEB Liability.

Changes of Benefit Terms Since the Prior Measurement Date

There were no changes in benefit terms since the prior measurement date.

RAINS INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 YEAR ENDED AUGUST 31, 2023

G. Other Post-Employment Defined Benefit Plans (Continued)

OPEB Expense

The amount of OPEB expense recognized by the District in the reporting period was (\$ 1,152,009) and revenue of (\$ 608,670) for support provided by the State.

The District reported its proportionate share of TRS-Care's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources at year:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual actuarial experiences	\$ 195,487	\$ 2,929,294
Changes in actuarial assumptions	535,584	2,442,833
Differences between projected and actual investment earnings	10,474	-
Changes in proportion and differences between the employer's contributions and the proportionate share of contributions	<u>119,703</u>	<u>670,226</u>
Total as of August 31, 2022 measurement date	\$ 861,248	\$ 6,042,353
Contributions paid to TRS subsequent to the measurement date	<u>129,547</u>	<u>-</u>
Total at fiscal year end	<u><u>\$ 990,795</u></u>	<u><u>\$ 6,042,353</u></u>

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

<u>Year Ending August 31</u>	<u>Amount</u>
2024	\$ (943,904)
2025	(943,868)
2026	(794,760)
2027	(592,891)
2028	(625,229)
Thereafter	(1,280,453)

H. Medicare Part D Coverage

The Medicare Prescription Drug, Improvement and Modernization Act of 2003 established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. Under Medicare Part D, TRS-Care receives retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. For the years ended August 31, 2023, 2022 and 2021, the subsidy payments received by TRS-Care on behalf of the District were \$ 73,589, \$ 53,321, and \$ 52,352, respectively. These payments are recorded as equal revenues and expenditures in the governmental funds financial statement of the District.

Health Care

During the year, employees of the District were covered by a health insurance plan (the Plan). The District paid premiums of \$ 300 per month per employee and employees, at their option, authorized payroll withholdings to provide dependents coverage under the Plan. All premiums were paid to a licensed insurer. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

The contract between the District and Blue Cross Blue Shield of Texas is renewable September 1 of each year and terms of coverage and premium costs are included in the contractual provisions.

Latest financial statements for Blue Cross Blue Shield of Texas are available for the year ended December 31, 2022 and have been filed with the Texas State Board of Insurance, Austin, Texas, and are public records

RAINS INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 YEAR ENDED AUGUST 31, 2023

I. Risk Management

Workers Compensation

The District participates in the East Texas Educational Insurance Association Workers Compensation Self Insurance Joint Fund. The District is partially self-funded to a loss fund maximum of \$ 77,650 for the 22-23 fiscal year. Additionally, the District incurred fixed costs of \$ 35,942 for their share of claims administration, loss control, record keeping, and cost of excess insurance.

Claims administration is provided by Claims Administrative Services, Inc. Reinsurance is provided for aggregate claim losses exceeding \$ 225,000. The fixed cost charge is based on total payroll paid by the District. Increases or decreases in the fixed costs will adjust subsequent year charges.

The accrued liability for workers' compensation self-insurance of \$ 107,512 includes \$ 41,998 of incurred but not reported claims. This liability is based on the requirements of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues," which require that a liability for claims be reported if information indicates that it is probable that a liability has been incurred and the amount of loss can be reasonably estimated. The liability recorded is an undiscounted actuarial calculation.

Changes in the workers' compensation claims liability amounts in the years of 2023 and 2022 are represented below:

	2023	2022
Beginning Claims Liability	\$ 105,879	\$ 92,513
Claims Incurred (Reduced)	22,034	47,252
Claim Payments	(20,401)	(33,886)
Ending Claims Liability	\$ 107,512	\$ 105,879

Unemployment Compensation Pool

During the current year, the District provided unemployment compensation coverage to its employees through participation in the TASB Risk Management Fund (the Fund). The Fund was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. The Fund's Unemployment Compensation Program is authorized by Section 22.005 of the Texas Education Code and Chapter 172 of the Texas Local Government Code. All members participating in the Fund execute interlocal agreements that define the responsibilities of the parties.

The Fund meets its quarterly obligation to the Texas Workforce Commission. Expenses are accrued each month until the quarterly payment has been made. Expenses can be reasonably estimated; therefore, there is no need for specific or aggregate stop loss coverage for Unemployment Compensation pool.

The Fund engages the services of an independent auditor to conduct a financial audit after the close of each plan year on August 31. The audit is accepted by the Fund's Board of Trustees in February of the following year. The Fund's audited financial statements as of August 31, 2022, are available at the TASB offices and have been filed with the Texas Department of Insurance in Austin.

Other Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During fiscal year 2023, the District purchased commercial insurance to cover these liabilities. There were not significant reductions in coverage in the past fiscal year, and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

J. Litigation

The District appears to have no pending litigation as of August 31, 2023.

RAINS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2023

K. Commitments and Contingencies

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

The effects of the coronavirus-19 (COVID-19) pandemic continues to affect the District's operations including funding for student attendance and operating programs and cost. Continued funding allowances including additional federal funding will cease in future periods. The operational costs associated with these additional revenues will be evaluated along with the need for these services. The cost of the additional federal funded programs may exceed the available resources and require the District to either eliminate or curtail their existence.

L. Subsequent Events

Management has evaluated all events or transactions that occurred after August 31, 2023 up through January 5, 2024 the date the financial statements were issued.

M. Revenue from Local and Intermediate Sources

During the year, the District received revenue from local and intermediate in the District's major funds and aggregate non major funds consisting of the following:

	General	Other Governmental	Totals
Property Tax Collections	\$ 8,094,671	\$ 845,719	\$ 8,940,390
Cocurricular/Extracurricular Activities	93,478	404,742	498,220
Tuition and Fees	5,350	204,919	210,269
Food Service Income	-	148,193	148,193
Investment Income	136,798	4,555	141,353
County Available Funds	-	86,745	86,745
Insurance Recovery	6,000	-	6,000
Other	3,100	-	3,100
Total	<u>\$ 8,339,397</u>	<u>\$ 1,694,873</u>	<u>\$ 10,034,270</u>

N. Receivables

Receivables at year end, for the District's individual major funds and aggregate nonmajor funds, including any applicable allowances for uncollectible accounts are as follows:

	General	Other Governmental	Totals
Due from Other Governments	\$ 1,226,184	\$ 1,277,766	\$ 2,503,950
Property Taxes Receivable	844,345	115,251	959,596
Less: Allowance for Uncollectible			
Property Taxes	(84,435)	(11,525)	(95,960)
Other Receivables	10,359	-	10,359
Net Receivables	<u>\$ 1,996,453</u>	<u>\$ 1,381,492</u>	<u>\$ 3,377,945</u>

RAINS INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 YEAR ENDED AUGUST 31, 2023

O. State Aid Reconciliation

The State provides various types of funding for local school districts as provided for in state statute. The following reconciliation presents funding earned by the District in each category presented. Because of the State's delay in reconciling the funding to local districts, the summary below represents an estimate of earnings. The settle up with the State will occur some 9 to 10 months following the fiscal year end.

Funding is earned for: 1) Available – annual allocation based on prior year enrollment; 2) Foundation – annual allocation based on student attendance, property tax collections and valuations, and special student population; 3) Instructional Facilities Allotment – based on property wealth; and 4) Existing Debt Allotment – based on eligible debt, student attendance and property wealth. Various other sources are received but not reconciled here as these are the major sources of funding

	Available	Foundation	IFA	EDA
CY Summary of Finances (SOF)	\$ 1,012,046	\$ 6,801,261	Not	\$ 56,612
Prior Year Settle Ups	-	(14,506)	Eligible	56
August Instructional Days Change	6,833	417,031		-
Financial Statement Earnings	\$ 1,018,879	\$ 7,203,786	\$ -	\$ 56,668
Financial Statement Amounts				
SOF Receivable (Overpayment)	\$ -	\$ 262,341	\$ -	\$ (1,330)
August Instructional Days Receivable	70,679	893,164	-	-

* Overpayments are represented in the financial statements as Unearned Revenue (government-wide and governmental).

P. Compliance, Stewardship, and Accountability

Expenditures over Appropriations

The following individual funds incurred expenditures in excess of appropriations at functional expenditure levels:

	Budget	Actual	Excess
General Fund:			
Facilities Acquisitions and Construction	1,140,000	1,254,588	114,588
Food Service Fund:			
Food Services	1,249,749	1,384,149	134,400

Q. Interfund Balances and Activities

Interfund Receivables and Payables

The composition of interfund balances at year end are as follows:

Receivable Fund	Payable Fund	Amount
Debt Services Fund	General Fund	\$ 57,998

Transfers between Funds

Transfers between funds during the year consisted of the following:

Transfers To	Transfers From	Amount	Reason
After School Program	General Fund	\$ 57,843	Cover Annual Operations
General Fund	Internal Service Fund	450,000	Reduce Equity for Potential Claims

RAINS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2023

R. Change in Accounting Principle

The Governmental Accounting Standards Board (GASB) issued Statement 96, *Subscription-Based Information Technology Arrangements*, with an effective date of fiscal year beginning after June 15, 2022. This required the District to implement the provisions of the Statement during the year. The Statement requires the recognition of longer than 12 month agreements to utilize other types of subscription based technology. As such there are new financial statement captions on the government wide financial statements. For the fund financial statements, the net present value of the payments is recognized as an expenditure in the initial year of the agreement with subsequent payments represented as debt retirement payments. The Statement requires retroactive restatement of assets and liabilities with the difference modifying the beginning net position.

REQUIRED SUPPLEMENTARY INFORMATION

RAINS INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED AUGUST 31, 2023

Data Control Codes	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
5700 Local and Intermediate Sources	\$ 8,474,400	\$ 8,474,400	\$ 8,339,397	\$ (135,003)
5800 State Program Revenues	9,367,255	9,367,255	9,212,564	(154,691)
5900 Federal Program Revenues	310,000	310,000	372,811	62,811
5020 Total Revenues	\$ 18,151,655	\$ 18,151,655	\$ 17,924,772	\$ (226,883)
EXPENDITURES				
Instruction and Instructional Related Services:				
0011 Instruction	\$ 10,100,712	\$ 10,560,712	\$ 9,918,279	\$ 642,433
0012 Instructional Resources and Media Services	201,897	226,897	200,630	26,267
0013 Curriculum and Staff Development	211,682	216,682	194,962	21,720
Total Instruction and Instr. Related Services	<u>\$ 10,514,291</u>	<u>\$ 11,004,291</u>	<u>\$ 10,313,871</u>	<u>\$ 690,420</u>
Instructional and School Leadership:				
0021 Instructional Leadership	\$ 352,344	\$ 407,344	\$ 338,414	\$ 68,930
0023 School Leadership	973,004	988,004	908,979	79,025
Total Instructional and School Leadership	<u>\$ 1,325,348</u>	<u>\$ 1,395,348</u>	<u>\$ 1,247,393</u>	<u>\$ 147,955</u>
Support Services - Student (Pupil):				
0031 Guidance, Counseling and Evaluation Services	\$ 657,918	\$ 667,918	\$ 599,758	\$ 68,160
0032 Social Work Services	74,000	74,000	70,000	4,000
0033 Health Services	127,308	152,308	150,707	1,601
0034 Student Transportation	1,091,631	1,131,631	1,066,585	65,046
0036 Cocurricular/Extracurricular Activities	840,544	966,544	962,136	4,408
Total Support Services - Student (Pupil)	<u>\$ 2,791,401</u>	<u>\$ 2,992,401</u>	<u>\$ 2,849,186</u>	<u>\$ 143,215</u>
Administrative Support Services:				
0041 General Administration	\$ 683,606	\$ 783,606	\$ 779,768	\$ 3,838
Total Administrative Support Services	<u>\$ 683,606</u>	<u>\$ 783,606</u>	<u>\$ 779,768</u>	<u>\$ 3,838</u>
Support Services - Nonstudent Based:				
0051 Facilities Maintenance and Operations	\$ 2,289,414	\$ 2,289,414	\$ 2,043,528	\$ 245,886
0052 Security and Monitoring Services	79,001	134,001	132,947	1,054
0053 Data Processing Services	119,500	119,500	94,064	25,436
Total Support Services - Nonstudent Based	<u>\$ 2,487,915</u>	<u>\$ 2,542,915</u>	<u>\$ 2,270,539</u>	<u>\$ 272,376</u>
Capital Outlay:				
0081 Capital Outlay	\$ -	\$ 1,140,000	\$ 1,254,588	\$ (114,588)
Total Capital Outlay	<u>\$ -</u>	<u>\$ 1,140,000</u>	<u>\$ 1,254,588</u>	<u>\$ (114,588)</u>
Intergovernmental Charges:				
0099 Other Intergovernmental Charges	\$ 340,389	\$ 355,389	\$ 346,244	\$ 9,145
Total Intergovernmental Charges	<u>\$ 340,389</u>	<u>\$ 355,389</u>	<u>\$ 346,244</u>	<u>\$ 9,145</u>
6030 Total Expenditures	\$ 18,142,950	\$ 20,213,950	\$ 19,061,589	\$ 1,152,361
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 8,705	\$ (2,062,295)	\$ (1,136,817)	\$ 925,478
OTHER FINANCING SOURCES (USES)				
7915 Transfers In	\$ -	\$ -	\$ 450,000	\$ 450,000
8911 Transfers Out	-	-	(57,843)	(57,843)
7080 Net Other Financing Sources (Uses)	\$ -	\$ -	\$ 392,157	\$ 392,157
1200 Net Change in Fund Balance	\$ 8,705	\$ (2,062,295)	\$ (744,660)	\$ 1,317,635
0100 Fund Balance - Beginning (September 1)	4,231,456	4,231,456	4,231,456	-
3000 Fund Balance - Ending (August 31)	\$ 4,240,161	\$ 2,169,161	\$ 3,486,796	\$ 1,317,635

RAINS INDEPENDENT SCHOOL DISTRICT
 SCHEDULES OF THE DISTRICTS PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
 TEACHER RETIREMENT SYSTEM OF TEXAS
 YEAR ENDED AUGUST 31, 2023

	<u>2022*</u>	<u>2021*</u>	<u>2020*</u>	<u>2019*</u>	<u>2018*</u>	<u>2017*</u>	<u>2016*</u>	<u>2015*</u>	<u>2014*</u>
District's proportion of the net pension liability	0.0096446327%	0.0083881034%	0.0082930619%	0.0092445674%	0.0093806094%	0.0089773456%	0.0087516790%	0.0086088000%	0.0052139000%
District's proportionate share of the net pension liability	\$ 5,725,770	\$ 2,136,153	\$ 4,441,595	\$ 4,805,615	\$ 5,163,315	\$ 2,870,471	\$ 3,307,129	\$ 3,043,096	\$ 1,392,705
State's proportionate share of the net pension liability associated with the District	<u>9,505,213</u>	<u>4,335,601</u>	<u>8,894,730</u>	<u>7,818,587</u>	<u>8,326,588</u>	<u>5,239,078</u>	<u>6,379,864</u>	<u>6,133,761</u>	<u>5,293,328</u>
Total	<u>\$ 15,230,983</u>	<u>\$ 6,471,754</u>	<u>\$ 13,336,325</u>	<u>\$ 12,624,202</u>	<u>\$ 13,489,903</u>	<u>\$ 8,109,549</u>	<u>\$ 9,686,993</u>	<u>\$ 9,176,857</u>	<u>\$ 6,686,033</u>
District's covered-employee payroll (for Measurement Year)	\$ 12,881,716	\$ 11,792,754	\$ 11,211,214	\$ 10,298,894	\$ 10,075,498	\$ 9,853,002	\$ 9,821,723	\$ 9,329,100	\$ 8,961,707
District's proportionate share of the net pension liability as a percentage of it's covered-employee payroll	44.45%	18.11%	39.62%	46.66%	51.25%	29.13%	33.67%	32.62%	15.54%
Plan fiduciary net position as a percentage of the total pension liability	75.62%	88.79%	75.54%	75.24%	73.74%	82.17%	78.00%	78.43%	83.25%

Note: Only nine years of data is presented in accordance with GASB 68, paragraph 138. "The information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

* The years above present data for the measurement period ending date. The measurement period represents the period for which the pension plan prepares its reports which provides a 10 month delay for financial reporting in accordance with GASB 68.

RAINS INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DISTRICT CONTRIBUTIONS
 TEACHER RETIREMENT SYSTEM OF TEXAS
 YEAR ENDED AUGUST 31, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 508,420	\$ 450,047	\$ 357,960	\$ 342,174	\$ 322,527	\$ 314,709	\$ 294,225	\$ 278,063	\$ 254,881
Contributions in relations to the contractual required contributions	(508,420)	(450,047)	(357,960)	(342,174)	(322,527)	(314,709)	(294,225)	(278,063)	(254,881)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered employee payroll	\$ 13,429,708	\$ 12,881,716	\$ 11,792,754	\$ 11,211,214	\$ 10,298,894	\$ 10,075,498	\$ 9,853,002	\$ 9,821,723	\$ 9,329,100
Contributions as a percentage of covered employee payroll	3.79%	3.49%	3.04%	3.05%	3.13%	3.12%	2.99%	2.83%	2.73%

Note: Only nine years of data is presented in accordance with GASB 68, paragraph 138. "The information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

RAINS INDEPENDENT SCHOOL DISTRICT
 SCHEDULES OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
 TEACHER RETIREMENT SYSTEM OF TEXAS
 YEAR ENDED AUGUST 31, 2023

	<u>2022*</u>	<u>2021*</u>	<u>2020*</u>	<u>2019*</u>	<u>2018*</u>	<u>2017 *</u>
District's proportion of the Net OPEB Liability (Asset)	0.0146850121%	0.0148393467%	0.0157978897%	0.0156945696%	0.0154745099%	0.0159364920%
District's proportionate share of the Net OPEB Liability (Asset)	\$ 3,516,180	\$ 5,724,199	\$ 6,005,491	\$ 7,422,152	\$ 7,726,564	\$ 6,930,183
State's proportionate share of the Net OPEB Liability (Asset) associated with the District	<u>4,289,187</u>	<u>7,669,151</u>	<u>8,069,941</u>	<u>9,862,383</u>	<u>8,193,405</u>	<u>7,592,075</u>
Total	\$ 7,805,367	\$ 13,393,350	\$ 14,075,432	\$ 17,284,535	\$ 15,919,969	\$ 14,522,258
District's covered-employee payroll (for Measurement Year)	\$ 12,881,716	\$ 11,792,754	\$ 11,211,214	\$ 10,298,894	\$ 10,075,498	\$ 9,853,002
District's proportionate share of the Net OPEB Liability as a percentage of it's covered-employee payroll	27.30%	48.54%	53.57%	72.07%	76.69%	70.34%
Plan fiduciary net position as a percentage of the Total OPEB Liability	11.52%	6.18%	4.99%	2.66%	1.57%	0.91%

Note: Only six years of data is presented in accordance with GASB 75 paragraph 245. "The information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

* The years above present data for the measurement period ending date. The measurement period represents the period for which the pension plan prepares its reports which provides a 12 month delay for financial reporting in accordance with GASB 75.

RAINS INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICTS OPEB CONTRIBUTIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
YEAR ENDED AUGUST 31, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contributions	\$ 129,547	\$ 120,614	\$ 115,929	\$ 120,075	\$ 110,853	\$ 106,752
Contributions in relations to the contractual required contributions	<u>(129,547)</u>	<u>(120,614)</u>	<u>(115,929)</u>	<u>(120,075)</u>	<u>(110,853)</u>	<u>(106,752)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered employee payroll	\$ 13,429,708	\$ 12,881,716	\$ 11,792,754	\$ 11,211,214	\$ 10,298,894	\$ 10,075,498
Contributions as a percentage of covered employee payroll	0.96%	0.94%	0.98%	1.07%	1.08%	1.06%

Note: Only six years of data is presented in accordance with GASB 75, paragraph 245. "The information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

RAINS INDEPENDENT SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED AUGUST 31, 2023

A. Budget

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

1. Prior to August 20 of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning September 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board is then called for the purpose of adopting the proposed budget after ten days' public notice of the meeting has been given.
3. Prior to September 1, the budget is legally enacted through passage of a resolution by the Board.

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

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

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

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

B. Defined Benefit Pension Plan

1. Changes of Assumptions Since the Prior Measurement Date

Actuarial assumptions and methods have been modified since the determination of the prior year net pension liability. These new assumptions were adopted in conjunction with an actuarial experience study. The primary assumption change was the lowering of the single discount rate from 7.25% to 7.00%.

2. Changes of Benefit Terms Since the Prior Measurement Date

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

C. OPEB Healthcare Plan

1. Changes of Assumptions Since the Prior Measurement Date

The single discount rate changed from 1.95% as of last year to 3.91% at August 31, 2022. Lower participation rates and updates to the health care trend rate assumptions were also factors then decreased the District's proportion of the total OPEB liability.

2. Changes of Benefit Terms Since the Prior Measurement Date

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

OTHER SUPPLEMENTARY INFORMATION

RAINS INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE
 YEAR EDNED AUGUST 31, 2023

Tax Roll Year	Last Ten Years Ended August 31	1 Tax Rates		3 Assessed/Appraised Value For School Tax Purposes	10 Beginning Balance 9/1/2022	20 Current Year's Total Levy	30 Maintenance Tax Collections	30a Debt Service Tax Collections	40 Entire Year's Adjustments	50 Ending Balance 8/31/2023
		Maintenance	2 Debt Service							
XXXX	2014 and Prior	Various	Various	Various	\$ 117,525	\$ -	\$ 8,573	\$ 1,481	\$ (1,844)	\$ 105,627
2014	2015	1.040000	0.195000	496,884,368	18,792	-	4,003	750	6,854	20,893
2015	2016	1.040000	0.205000	482,644,772	26,962	-	3,763	742	(2,215)	20,242
2016	2017	1.040000	0.190000	495,281,538	36,420	-	3,829	699	(1,998)	29,894
2017	2018	1.040000	0.190000	550,933,902	40,237	-	5,388	984	7,155	41,020
2018	2019	1.040000	0.190000	569,388,495	57,822	-	8,764	1,601	7,175	54,632
2019	2020	0.970000	0.185000	646,596,982	96,248	-	16,141	3,079	(8,116)	68,912
2020	2021	1.014800	0.140000	722,194,118	142,488	-	31,359	4,326	(13,524)	93,279
2021	2022	0.872000	0.120000	949,267,944	258,476	-	110,107	15,152	47,477	180,694
2022	2023	0.974600	0.087400	939,631,262	-	9,978,884	7,848,315	703,824	(1,082,342)	344,403
1000	Totals				\$ 794,970	\$ 9,978,884	\$ 8,040,242	\$ 732,638	\$ (1,041,378)	\$ 959,596

RAINS INDEPENDENT SCHOOL DISTRICT
SCHOOL BREAKFAST AND NATIONAL SCHOOL LUNCH PROGRAM
BUDGETARY COMPARISON SCHEDULE
YEAR EDNED AUGUST 31, 2023

Data Control Codes	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	
	Original	Final			
REVENUES					
5700	Local and Intermediate Sources	\$ 125,000	\$ 125,000	\$ 151,562	\$ 26,562
5800	State Program Revenues	5,000	5,000	21,621	16,621
5900	Federal Program Revenues	982,000	982,000	1,172,361	190,361
5020	Total Revenues	\$ 1,112,000	\$ 1,112,000	\$ 1,345,544	\$ 233,544
EXPENDITURES					
Current:					
Support Services - Student (Pupil):					
0035	Food Services	\$ 1,074,749	\$ 1,249,749	\$ 1,384,149	\$ (134,400)
	Total Support Services - Student (Pupil)	\$ 1,074,749	\$ 1,249,749	\$ 1,384,149	\$ (134,400)
6030	Total Expenditures	\$ 1,074,749	\$ 1,249,749	\$ 1,384,149	\$ (134,400)
1100	Excess (Deficiency) of Revenues Over Expenditures	\$ 37,251	\$ (137,749)	\$ (38,605)	\$ 99,144
1200	Net Change in Fund Balance	\$ 37,251	\$ (137,749)	\$ (38,605)	\$ 99,144
0100	Fund Balance - Beginning (September 1)	131,942	131,942	131,942	-
3000	Fund Balance - Ending (August 31)	\$ 169,193	\$ (5,807)	\$ 93,337	\$ 99,144

RAINS INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED AUGUST 31, 2023

Data Control Codes	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	
	Original	Final			
REVENUES					
5700	Local and Intermediate Sources	\$ 1,063,400	\$ 1,063,400	\$ 846,905	\$ (216,495)
5800	State Program Revenues	-	-	56,668	56,668
5020	Total Revenues	<u>\$ 1,063,400</u>	<u>\$ 1,063,400</u>	<u>\$ 903,573</u>	<u>\$ (159,827)</u>
EXPENDITURES					
Debt Service:					
0071	Principal on Long-term Debt	\$ 720,000	\$ 720,000	\$ 720,000	\$ -
0072	Interest on Long-term Debt	342,400	342,400	342,400	-
0073	Debt Issuance Costs and Fees	2,000	2,000	1,000	1,000
	Total Debt Service	<u>\$ 1,064,400</u>	<u>\$ 1,064,400</u>	<u>\$ 1,063,400</u>	<u>\$ 1,000</u>
6030	Total Expenditures	<u>\$ 1,064,400</u>	<u>\$ 1,064,400</u>	<u>\$ 1,063,400</u>	<u>\$ 1,000</u>
1100	Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1,000)</u>	<u>\$ (1,000)</u>	<u>\$ (159,827)</u>	<u>\$ (158,827)</u>
1200	Net Change in Fund Balance	\$ (1,000)	\$ (1,000)	\$ (159,827)	\$ (158,827)
0100	Fund Balance - Beginning (September 1)	358,818	358,818	358,818	-
3000	Fund Balance - Ending (August 31)	<u>\$ 357,818</u>	<u>\$ 357,818</u>	<u>\$ 198,991</u>	<u>\$ (158,827)</u>

RAINS INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REQUIRED RESPONSES TO SELECTED SCHOOL FIRST INDICATORS
 AS OF AUGUST 31, 2023

<u>Data Control Codes</u>		<u>Response</u>
SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and / other sources information concerning nonpayment of any terms of any debt agreement at fiscal year end?	No
SF3	Did the school district make timely payments to the Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district was issued a warrant hold and the warrant hold was not cleared within 30 days from the date the warranty hold was issued, the school district is considered to not have made timely payments). Payments to the TRS and TWC are considered timely if a warrant hold that was issued in connection to the untimely payment was cleared within 30 days from the date the warrant hold was issued. Payments to the IRS are considered timely if a penalty or delinquent payment notice was cleared within 30 days from the date the notice was issued.	Yes
SF4	Was the school district issued a warrant hold? Even if the issue surrounding the initial hold was resolved and cleared within 30 days, the shool district is considered to have been inssued a warrant hold.	No
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state or federal funds?	No
SF7	Did the school post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Administrative Code and other statues, laws and rules that were in effect at the school districts fical year-end?	Yes
SF8	Did the school board members discuss the school districts property value at a board meeting within 120 days before the school district adopted its budget?	Yes
SF9	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year-end.	\$ -0-

RAINS INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REQUIRED RESPONSES TO
 STATE MANDATED PROGRAM REQUIREMENTS
 YEAR ENDED AUGUST 31, 2023

<u>Data Control Codes</u>		<u>Response</u>
<u>Section A: Compensatory Education Programs</u>		
<u>AP1</u>	Did your District expend any state compensatory education program state allotment funds during the district's fiscal year?	Yes
<u>AP2</u>	Does the District have written policies and procedures for its state compensatory education program?	Yes
<u>AP3</u>	List the total state allotment funds received for state compensatory education programs during the district's fiscal year.	\$ 1,658,280
<u>AP4</u>	List the actual direct program expenditures for state compensatory education programs during the District's fiscal year. (PICs 24, 26, 28, 29, 30, 34)	\$ 1,451,039
<u>Section B: Bilingual Education Programs</u>		
<u>AP5</u>	Did your District expend any bilingual education program state allotment funds during the District's	Yes
<u>AP6</u>	Does the District have written policies and procedures for its bilingual education program?	Yes
<u>AP7</u>	List the total state allotment funds received for bilingual education programs during the District's fiscal year.	\$ 76,948
<u>AP8</u>	List the actual direct program expenditures for bilingual education programs during the District's fiscal year. (PIC's 25, 35)	\$ 101,120

FEDERAL AWARDS SECTION

RAINS INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR EDNED AUGUST 31, 2023

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal ALN Number	Pass-Through Identifying Number	Federal Expenditures
<u>U.S. DEPARTMENT OF EDUCATION</u>			
Passed through the Texas Education Agency:			
ESEA Title I Part A - Improving Basic Programs	84.010a	23610101190903	\$ 507,357
<i>Total ALN 84.010</i>			<u>507,357</u>
IDEA-B Formula - B	84.027a	236600011909036600	370,127
IDEA-B Formula - ARP - B	84.027x	225350021909035350	77,609
<i>Total ALN 84.027</i>			<u>447,736</u>
IDEA-B Preschool - B	84.173a	236610011909036610	1,754
IDEA-B Preschool - ARP - B	84.173x	225360011909035360	1,320
<i>Total ALN 84.173</i>			<u>3,074</u>
Carl Perkins - Perkins V	84.048a	23420006190903	25,611
<i>Total ALN 84.048</i>			<u>25,611</u>
ESSA Title II Part A - Supporting Effective Education	84.367a	23694501190903	78,405
<i>Total ALN 84.367</i>			<u>78,405</u>
ESEA Title V Part B - Rural & Low Income School	84.358b	2369001190903	61,240
<i>Total ALN 84.358</i>			<u>61,240</u>
Elementary and Secondary Schools Emergency Relief - II - D*	84.425d	21521001190903	428,618
Elementary and Secondary Schools Emergency Relief - III - D*	84.425u	21528001190903	815,660
Elementary and Secondary Schools Emergency Relief - III - TCLAS - D*	84.425u	21528042190903	14,543
<i>Total ALN 84.425</i>			<u>1,258,821</u>
ESSA Title VI Part A - Student Support & Academic Achievement	84.424a	23680101190903	39,573
<i>Total ALN 84.424</i>			<u>39,573</u>
Total passed through Texas Education Agency			<u>2,421,817</u>
Total Department of Education			<u>2,421,817</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Passed through the Texas Department of Agriculture:			
School Breakfast Program - A	10.553	00924	211,128
National School Lunch Program - A	10.555	00924	776,866
Supply Chain Assistance Grant - A	10.555	6TX300400	52,226
USDA - Commodities Delivery Reimburesment	10.560	00924	2,886
NSLP - Equipment Assistance Grant	10.579	00924	23,563
NSLP - Pandemic Electronic Benefit Reimburesment	10.542	00924	3,135
USDA Commodity Food Distribution	10.565	00924	102,556
Total Department of Agriculture			<u>1,172,360</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 3,594,177</u>

* Major Program

A - Child Nutrition Cluster - Total Cluster - \$ 1,040,220

B - Special Education Cluster - Total Cluster - \$ 450,810

D - Education Stabilization Fund Cluster - Total Cluster - \$ 1,258,821

The accompanying notes are an integral part of this statement.

RAINS INDEPENDENT SCHOOL DISTRICT
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED AUGUST 31, 2023

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal activity of the Rains Independent School District and is presented on the modified accrual basis of accounting. Expenditures are recognized in the accounting period in which a fund liability occurs. Funds are considered earned to the extent of expenditures made.

The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position of the District. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

B. Summary of Significant Accounting Policies

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental fund types are accounted for using a current financial resources measurement focus. All federal expenditures were accounted for in the General Fund and Special Revenue Funds which are governmental fund types. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Federal grants are considered to be earned to the extent of expenditures made under the provisions of the grant.

C. Food Distribution

Nonmonetary assistance is reported in the Schedule at the fair market value of the commodities received and used. No provision has been made for amounts on hand on August 31, 2023.

D. Indirect Cost

The District has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

E. Reconciliation of Federal Revenue with Financial Statements

The District records amounts received from the federal government or other recipients of federal grant as federal revenue in the financial statements. This reconciliation identifies the difference between the financial statement revenues and the schedule of expenditures of federal awards:

Total Federal Expenditures (Exhibit K-1)	\$	3,594,177
School Health and Related Services (SHARS)		311,217
Federal Revenue (Exhibit C-3)	\$	3,905,394

Rains ISD
23-24 Budget Review & Forecast
as of December 31, 2023

REVENUE **\$19,510,552.00**

State Revenue

	<i>ADA</i>	<i>WADA</i>
Budgeted	1,593.91	2,381.17
Current	1,575.48	2,372.78
Variance	-18.43	-8.39

	<i>ASF</i>	<i>FSP</i>	
Budgeted	\$9,250,000.00	\$660,000.00	
Estimated	\$8,750,000.00	\$660,000.00	
Variance	-\$500,000.00	\$0.00	-\$500,000.00

	<i>Budget</i>	<i>Projected</i>	
Local Revenue (Property Tax)	\$6,519,000.00	\$7,019,000.00	\$500,000.00

PROJECTED REVENUE **\$19,510,552.00**

EXPENDITURE **\$19,510,328.00**

Adjustments

Personnel Changes **\$90,972.73**

Superintendent Agreement **\$226,200.00**

PROJECTED EXPENDITURES **\$19,827,500.73**

FUND BALANCE

Beginning Fund Balance (as of 8/31/2023) **\$3,486,796.00**

Change in Fund Balance (NET Revenue / Expense 23-24) **-\$316,948.73**

Ending Fund Balance (projected as of 8/31/2024) **\$3,169,847.27**

State Min. FB (2m operating expenses) \$3,304,583.46

State Rec. FB (3m operating expenses) \$4,956,875.18



24-25 Budget Calendar

Monday, January 8	Preliminary Discussion: Superintendent / CFO
Monday, January 8	Board Meeting: Budget Calendar Review
Tuesday, January 9	General Meeting: Budget Overview - Discussion
Monday, January 22 Thursday, February 8	Preliminary Discussions Budget Managers (campus/dept)
Monday, February 12	Board Meeting: Preliminary Budget Discussion
Monday, February 12 Thursday, March 7	Follow-up Discussions Budget Managers (campus/dept)
Monday, March 11	Board Meeting: Follow-up Budget Discussion
Tuesday, March 12 Thursday, April 4	Superintendent / CFO budget review - Preliminary Budget
Monday, April 8	Board Meeting: Preliminary Budget / Positions
Tuesday, April 9 Thursday, May 9	Superintendent / CFO - Draft Budget
Monday, May 13 Thursday, June 6	Board Meeting: Draft Budget / Revenue-Expenditure
Monday, June 3	Rains CAD: Preliminary (Estimated) Property Value Roll
Monday, June 10	Board Meeting: Draft Budget / Revenue - Expenditure
Tuesday, June 11 Wednesday, July 3	Superintendent / CFO: Draft Budget Finalization
Monday, July 8	Board Meeting: Draft Budget / Finalized
Tuesday, July 9 Thursday, August 8	Superintendent / CFO: Proposed Budget
Monday, August 12	Board Meeting: Proposed Budget / Tax Rate
Thursday, August 15	Publish Notice of Public Hearing [10-30 days prior]
Monday, August 26	Special Board Meeting: Public Hearing Adoption of budget and setting of tax rate.



Rains ISD Return to School Guidance 2021-2024

Board Approved July 12, 2021
Revised January 10, 2022
Revised February 8, 2022
Board Approved February 14, 2022
Board Approved August 8, 2022

Introduction

This guide has been designed to provide information to parents, students, and staff. Rains ISD will review this plan every six months at school board meetings to update.

Prior to those board meetings, stakeholders will be given the opportunity to offer input concerning the plan. Stakeholders invited to give input concerning all aspects of this plan as well as plans for uses of ESSER funds include, but are not limited to, staff, students, parents, community members, and board members.

COVID-19 Response Team – Rains ISD has developed a COVID-19 Response Team to respond to concerns and communicate district decisions. Members of the team and email addresses are noted below:

Jim Dunlap	Interim Superintendent	dunlapjrainsisd.org
Mike Hall	Chief of Business Operations	hallm@rainsisd.org
John Portwood	Director of Curr. & Instruction	portwoodj@rainsisd.org
Laticha Jarrett, RN	Director of Health Services	jarrettl@rainsisd.org
Donna Morgan	Director of Special Education	morgand@rainsisd.org
Jeff Akin	High School Principal	akinj@rainsisd.org
Jennifer Moore	Junior High Principal	moorej@rainsisd.org
JC Vance	Intermediate Principal	vancej@rainsisd.org
Bill Morgan	Elementary Principal	morganb@rainsisd.org
Lisa Clark	Director of Technology	ljclark@rainsisd.org
Bryan Oakes	Athletic Director	oakesb@rainsisd.org

Prevention and Mitigation

Health and Safety Guidance

- **Social and Emotional Well-Being** – Students’ social and emotional well-being are a top priority for Rains ISD. Together, schools and families can support students throughout the year. Counselors and staff will:
 - Work to keep routines predictable
 - Reach out to support students in their learning setting
 - Provide a social worker for extra counseling and support
 - Enter into an MOU with Andrews Center to provide support to students, staff, and families
- **Masks** – According to Governor Greg Abbott’s Executive Order GA-36, masks are to be optional in all school facilities.
- **Hand Washing/Sanitizing**
 - Alcohol-based hand sanitizer will be available at various locations throughout the campuses.
 - Teachers will provide hand sanitizer in the classrooms and will periodically remind students during the instructional day.
 - Staff and students are expected to frequently wash or sanitize their hands.
- **Disinfecting Expectations**
 - Staff will have access to disinfectant spray to sanitize working surfaces and shared objects during breaks in instruction.
 - Each classroom and restroom will be cleaned daily.

- **Social Distancing**

- Staff and students will work to maintain social distancing in indoor and outdoor settings, to the extent possible.
- Classrooms will be arranged to allow for as much space as possible between seating areas.

Screening Protocols

- Staff are encouraged to self-screen for symptoms of communicable diseases such as COVID-19 prior to reporting to work each day.
- Parents/guardians are expected to screen their children each day prior to sending their student to school.
- Parents must ensure they do not send a child to school if the child has any communicable disease or COVID-19 symptoms or is lab-confirmed with COVID-19.
- Teachers will monitor students and send them to the nurse if symptoms are present throughout the day.

Response

Nurse aides/nurse are staffed at each campus, and Rains ISD also employs a Director of Health Services, Laticha Jarrett, RN. These individuals have been trained to support and assist with health and safety matters.

- **Staff / Student COVID-19 Protocol**

School systems must exclude staff from attending school in person who are actively sick with COVID-19 or who have received a positive test result for COVID-19. Based on recent updates from the CDC, staff may return when:

- Those who have tested positive for COVID-19 and have symptoms should isolate for at least 5 days. If symptomatic you must be fever free* and have symptoms improved
- For those with no symptoms but test positive, it is recommended that you isolate for at least 5 days.

*Fever free for 24 hours without the use of fever suppressing medications. Fever is a temperature of 100° Fahrenheit (37.8° Celsius) or higher.

***Rains ISD will honor medical instructions/releases provided by physicians.*

- Staff who meet the close contact threshold with a covid-19 positive individual do not need to stay at home.
- District communication will be provided to the staff and students who come into contact with anyone who tests positive for COVID-19.
- Consistent with school notification requirements for other communicable diseases, and consistent with legal confidentiality requirements, schools must notify all teachers, staff, and families of all students in a school if a lab-confirmed COVID-19 case is identified among students, teachers or staff who participate in any on-campus activities. If an individual is determined to have had close contact, he/she or the parent/guardian will be individually contacted.

Instructional Models

Rains ISD will offer traditional in-person learning for instructional delivery for our students:

*Traditional In-Person Learning: (face-to-face, on campus) Students attend school daily, as with a regular school year, and follow safety, sanitation, and social distancing expectations.

The campuses MUST provide instruction in the Texas Essential Knowledge and Skills (TEKS) for the required grade level/subject/course. Monitoring student learning and progress remains integral to the success of the students. This includes attendance, grades, formative/summative assessments, and other monitoring systems that help teachers know how students are making progress.

The following pages of this document address the specifics of school procedures for the 2021-2022 school year.

- **Attendance**
 - District funding and resources are linked to attendance.
 - Attendance will be taken each day for face-to-face learning.
 - Per Texas Education Code (TEC), §25.092, students must attend 90% of the days a course is offered in order to be awarded credit for the course and/or to be promoted to the next grade.
- **Grading**
 - State law requires each district to adopt its own grading policies. This policy must require a classroom teacher to assign a grade that reflects the student's relative mastery of an assignment.
 - Rains ISD grading policies are published annually in the campus Student Handbook.
 - Progress reports and report cards, along with parent conferences, will be used to communicate each student's progress and performance.
- **State and Local Testing** – All students are expected to follow state and local testing requirements.

Special Programs (Special Education, ESL, 504, Dyslexia, GT)

- **Program Participation and Services** – Students currently participating in special program services, such as special education, 504, ESL, GT, and dyslexia will continue to receive services, including monitoring and intervention as established in program handbooks. Parent meetings may be held using in-person or virtual meeting platforms.
- **Evaluations and Testing** – District protocols have been established to evaluate students who have been referred for special programs. Social distancing and/or personal protective equipment (PPE) will be used, as appropriate.

Staff and Student Support

- A safe learning environment will be provided.
- The district will provide: bullying prevention, suicide prevention, child abuse prevention, dating violence prevention, sexual harassment prevention.
- Certified counselors will be provided at each campus.
- A multi-tiered system of support (MTSS) will be provided.
- Interventions will be provided at all grade levels.
- Tutorials will be provided.

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	CHECK DATE	INVOICE DATE	AMOUNT
39233	BSN SPORTS/SPORT SUP	BASEBALL SUPPLIES - REQUESTED BY BRANDON KAJIHIRO KB	12/07/2023	10/25/2023	1,355.66
	BSN SPORTS/SPORT SUP	BASEBALL SUPPLIES - REQUESTED BY BRANDON KAJIHIRO KB	12/07/2023	11/29/2023	2,526.46
39234	CIRCLE C INK	BELLA SWEATSHIRTS FOR CHEER- BLACK JV- BLUE VARSITY- STEPHANIE BALDWIN- CIRCLE C	12/07/2023	11/03/2023	525.00
	CIRCLE C INK	Circle C Ink Shirts for JH STUCO; Anthony Barrios	12/07/2023	11/03/2023	504.00
39235	FASST SPORTS	BASEBALL SUPPLIES - REQUESTED BY BRANDON KAJIHIRO SEE ATTACHED QUOTE KB	12/07/2023	12/01/2023	2,039.00
39236	LAKESHORE LEARNING M	First grade classroom supplies. magnetic day chart, place value games, time games, money games, magnetic folders.	12/07/2023	11/15/2023	147.20
39237	SAMS CLUB DIRECT	SAM'S - SNACK CABINET RESTOCK - BREAKFAST MUFFINS, CHIPS, BREAKFAST BARS, CHOCOLATE BARS	12/07/2023	11/29/2023	291.38
39238	BSN SPORTS/SPORT SUP	HS BOYS BASKETBALL SUPPLIES - SEE ATTACHED QUOTE - REQUESTED BY BRIAN WESTER KB	12/14/2023	11/15/2023	616.23
39240	CIRCLE C INK	TEE'S, LONG SLEEVE TEE'S, HOODIE, SWEATSHIRTS FOR GIRLS JH BASKETBALL - REQUESTED BY ALEXA WHITE KB	12/14/2023	12/11/2023	1,909.00
	CIRCLE C INK	WARM UP TOPS FOR JH GIRLS BASKETBALL - REQUESTED BY ALEXA WHITE KB	12/14/2023	12/11/2023	510.00
	CIRCLE C INK	TEAM SHIRTS FOR HS BOYS BASKETBALL - REQUESTED BY BRIAN WESTER KB	12/14/2023	11/29/2023	1,522.00
	CIRCLE C INK	Resubmitting PO 3002400056, which has already been approved. The requisition group number given was incorrect. This is a student activity account.	12/14/2023	11/28/2023	156.00
	CIRCLE C INK	LONG SLEEVE SHIRT FOR HS BOYS BASKETBALL - REQUESTED BY BRIAN WESTER KB	12/14/2023	12/13/2023	252.00
39241	BSN SPORTS/SPORT SUP	G SERIES GATORADE PERFORMANCE PACKAGE - REQUESTED BY SCOTT DELOZIER KB	12/21/2023	12/18/2023	291.50
39242	CIRCLE C INK	SOFTBALL CLOTHING -REQUESTED BY SCOTT DELOZIER KB	12/21/2023	12/18/2023	1,219.00
	CIRCLE C INK	NJHS - Student Members T-Shirt Order	12/21/2023	12/18/2023	533.00
39243	INTEGRITY PROMOTIONS	Integrity Promotions; JH Fundraiser; Jennifer Moore	12/21/2023	12/15/2023	3,749.82
39244	THE WRITING ACADEMY,	THE WRITING ACADAMY - STUDENT WRITING PROGRAM - ATTN: STACY VITITOW	12/21/2023	12/20/2023	2,120.00
39246	WALMART COMMUNITY	Supplies for salon day, waters, soft drinks, towels etc.	12/21/2023	10/13/2023	65.57
	WALMART COMMUNITY	CIS- \$100 LIMIT TO WALMART FOR STUDENT SUPPLIES	12/21/2023	11/07/2023	83.38
	WALMART COMMUNITY	WAL-MART - STUDENT SUPPLIES FOR SCHOOL CIS (DEO, SOCKS, SHOES, LAUNDRY DETERGENT, SOAP, TOOTHBRUSH, TOOTHPAST, SHIRTS, SHORTS, PANTS, JACKET) ATTN: DORIS CARILLO	12/21/2023	11/08/2023	72.80
232400211	AMAZON CAPITAL SERVI	AMAZON - LARGE CHAIRBACK POCKETS - ATTN: LINDSAY CHAMNESS	12/07/2023	11/09/2023	88.99
	AMAZON CAPITAL SERVI	AMAZON - SEE ATTACHED - ATTN: CARLEY SALE	12/07/2023	11/16/2023	141.06
232400232	AMAZON CAPITAL SERVI	Amazon supplies for JH Career Club; Amanda Peeples	12/14/2023	12/08/2023	332.50
	AMAZON CAPITAL SERVI	Resubmit with the correct requisition group number. Please refer to PO 3002400055 which has already been approved. Amazon Supplies for JH L/S Classroom; Whitney Burnett	12/14/2023	12/06/2023	121.89
232400271	AMAZON CAPITAL SERVI	AMAZON - 6 JUMBO SHOPPING CART FOR ALL 4TH GRADE TEACHERS AND CHRISTMAS GLASSES & HAT FOR CHRISTMAS PARTY FOR STUDENTS	12/21/2023	12/08/2023	702.06
	AMAZON CAPITAL SERVI	AMAZON - SEE ATTACHED - ATTN: JAYLA MOULDER	12/21/2023	11/30/2023	115.56

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	CHECK DATE	INVOICE DATE	AMOUNT
232400271	AMAZON CAPITAL SERVI	Amazon Art Supplies for JH Art; Maegan Kirschner	12/21/2023	12/11/2023	183.67
	AMAZON CAPITAL SERVI	Adaptive furniture for an elementary student	12/21/2023	12/11/2023	524.83
64841	4IMPRINT, INC	JAVELIN PENS FOR OFFICE/ BOARD MEETINGS ETC. - KB	12/01/2023	11/09/2023	193.14
64842	ATHENS ISD	ENTRY FEE FOR HS JV BASEBALL TOURNAMENT IN ATHENS FEB 29 - MAR. 2, 2024 KB	12/01/2023	11/28/2023	400.00
64843	ATSSB REGION 3	TEXAS MUSIC EDUCATORS ASSOCIATION OFFICIAL ENTRY - CURRY	12/01/2023	11/16/2023	135.00
64844	ATSSB REGION 3	ATSSB Region 3 Entry Fee for JH Band	12/01/2023	11/28/2023	405.00
64845	ByteSpeed LLC	Bytespeed performance B760s mini computer for library	12/01/2023	10/31/2023	729.00
64846	Cengage Learning	COSMETOLOGY BOOKS - CIMA - MILADAY STANDARD COSMETOLOGY 14 EDITION - PRACTICUM OF HUMAN SERVICES - REQUESTED BY KARA DAVIS KB	12/01/2023	11/10/2023	1,800.00
64847	CITY OF EMORY	SERVICE THRU NOV 2023	12/01/2023	10/11/2023	9,294.38
64848	COCA-COLA S.W. BEVER		12/01/2023	11/16/2023	505.99
64849	DAKTRONICS, INC	INV #7063073 REPAIRS TO FOOTBALL SCOREBOARD - ATHLETICS DEPT	12/01/2023	11/07/2023	3,823.75
64850	HURLEY, STEPHANIE	Reimbursement for mileage and meals to and from 1520 W. Wall Street, Grapevine TX; MTA Training Kit 3; Stephanie Hurley	12/01/2023	11/28/2023	158.75
64851	IMAGINE LEARNING LLC	SITE LICENSE - EDGENUITY ACADEMIC INTEGRITY ADD-ON - INCLUDES PLAGIARISM CHECK AND SPEED RADAR JH / HG IS 6-12 ON DEMAND TUTORING SITE LICENSE ADD- ON	12/01/2023	11/15/2023	5,070.00
64852	J & R AUTO SUPPLY	INV #01INV013681 TETHERED FUEL CAP FOR BUS #31 - TRANSPORTATION DEPT	12/01/2023	11/09/2023	22.03
64853	MARTIN, SHERRY	ALTERATIONS TO CHEER UNIFORMS- SHERRY MARTIN- STEPHANIE BALDWIN- CHECK TO BE PICKED UP- AWAITING UPDATED W9 TO CHANGE ADDRESS	12/01/2023	10/30/2023	240.00
64854	MATT OSWALT	SCOUTING REPORT FOR THE 23-24 SCHOOL YEAR - REQUESTED BY BRYAN OAKES KB	12/01/2023	10/12/2023	600.00
64855	ROSETTA STONE	ROSETTA STONE LICENSE - REQUESTED BY SHELLEY WILKERSON KB	12/01/2023	11/16/2023	3,825.00
64856	SOUTH RAINS WATER SU	MO SERV FROM 10-17 TO 11-15-23; NOV 2023	12/01/2023	10/11/2023	30.15
64857	TASSP	TEXAS ASSOCIATION OF SECONDARY SCHOOL PRINCIPALS- YEARLY MEMBERSHIP RENEWAL FOR DR PARKER	12/01/2023	11/09/2023	270.00
	TASSP	TEXAS ASSOCIATION OF SECONDARY SCHOOL PRINCIPALS- YEARLY MEMBERSHIP RENEWAL FOR JACKIE RUSSELL	12/01/2023	11/09/2023	270.00
64858	TEPSA	TEPSA Grow Leadership Conference	12/01/2023	10/03/2023	1,995.00
	TEPSA	TEPSA Grow Leadership Conference	12/01/2023	10/11/2023	399.00
64860	TERMINIX INTERNATION	INV #439924925 PEST CONTROL FOR ELEMENTARY KITCHEN W/O #19752915937 - OPERATIONS DEPT INV #439924633 PEST CONTROL FOR INTERMEDIATE KITCHEN W/O #19737679038 - OPERATIONS DEPT INV #439925419 PEST CONTROL FOR JR HIGH KITCHEN W/O #19737652667 - OPERATIONS DEPT INV #439925203 PEST CONTROL FOR HIGH SCHOOL KITCHEN W/O #19752873557 - OPERATIONS DEPT	12/01/2023	11/03/2023	315.26
64862	TURNER HOLDINGS DBA		12/01/2023	11/16/2023	375.61
	TURNER HOLDINGS DBA		12/01/2023	11/16/2023	1,378.99
	TURNER HOLDINGS DBA		12/01/2023	11/16/2023	359.73
	TURNER HOLDINGS DBA		12/01/2023	11/16/2023	297.01
	TURNER HOLDINGS DBA		12/01/2023	11/16/2023	147.60
	TURNER HOLDINGS DBA		12/01/2023	11/16/2023	84.86
	TURNER HOLDINGS DBA		12/01/2023	11/16/2023	603.27

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	CHECK DATE	INVOICE DATE	AMOUNT
64863	VERIZON WIRELESS	INVOICE #9948807593; HOT SPOTS FOR DISTRICT OCT 09 - NOV 08, 2023	12/01/2023	11/08/2023	244.20
64864	YUMI ICE CREAM CO., YUMI ICE CREAM CO., YUMI ICE CREAM CO.,		12/01/2023 12/01/2023 12/01/2023	11/27/2023 11/27/2023 11/27/2023	391.68 434.40 546.00
64865	A R TACTICAL PLUMBIN	INV #11222023 REPAIRED TOILET AT HIGH SCHOOL; BOY'S RR HANDICAP STALL BY CAFE. - MAINT DEPT	12/07/2023	11/22/2023	623.00
64866	AT&T MOBILITY LLC	INV #287319218417X11232023 FIRST NET GEO TAB FOR OCT AND NOV - TRANSPORTATION DEPT	12/07/2023	11/15/2023	1,223.69
64867	AT&T MOBILITY LLC	INVOICE 287329116110X11232023; FIRSTNET MOBILE SERVICES FOR RAINS POLICE DEPARTMENT	12/07/2023	11/23/2023	124.68
64868	BUCHANAN FENCE COMPA	INVOICE #20-5; BALANCE DUE FOR COMPLETION OF PROJECT - SECURITY FENCING FOR DISTRICT ELEM CAMPUS	12/07/2023	11/27/2023	6,894.90
64869	CLIMATEC, LLC	INV #975012249 & #975012097 REPAIRS OF ALERTON SYSTEMS AT ELEMENTARY - MAINT DEPT	12/07/2023	11/14/2023	2,173.40
64870	DATAMAX INC	DATAMAX INVOICE 2367264 CONTRACT OVERAGES FOR NOV 2023	12/07/2023	11/27/2023	2,522.23
64871	DOUTHIT, KENDRA	Testing Speech Students and Supervision Speech Assistants November 2023	12/07/2023	12/07/2023	1,237.50
64872	DUKO OIL COMPANY	INV #210464 CONVENTIONAL UNLEADED 87 OCTANE; DYED DIESEL RDD - TRANSPORTATION DEPT	12/07/2023	11/16/2023	7,422.62
64873	EASY WAY SAFETY SERV	INV #60831 LED W/L 7" ROUND AMBER - TRANSPORTATION DEPT	12/07/2023	12/04/2023	319.80
64874	GIBSON, STACY	Student lunches for the UIL Competition on Dec 8th; Stacy Gibson Check will be needed by Dec 7th	12/07/2023	12/07/2023	515.00
64875	GREENVILLE SUPPLY CO	INV #554346 REPAIRS ON H.S. BOYS RESTROOM BY CAFE - MAINT DEPT INV #554882 FIELDHOUSE WATERHEATER - MAINT DEPT INV #554910 THERMOSTAT WIRE FOR STOCK - MAINT DEPT	12/07/2023	11/14/2023	751.40
64876	HARTMAN PUBLISHING,	HARTMAN'S COMPLETE GUIDE FOR THE PHLEBOTOMY TECHNICIAN TEXTBOOK / WORKBOOK - REQUESTED BY SHANTIL WALLACE KB	12/07/2023	11/30/2023	737.01
64877	HOLT TRUCK CENTERS,	INV #420401501 BUS PARTS FOR BUS #1, BUS #20, AND STOCK; ENERGY SURC - TRANSPORTATION DEPT	12/07/2023	11/14/2023	2,561.49
64878	IDEAL IMPACT, INC.	INVOICE SCC1827525; Q1 2024 WEB APP SCHEDULING FEE	12/07/2023	11/16/2023	1,590.00
64879	BRAMDAK DBA INTERQUE	K-9 SNIFF 11-29-23; HALF DAY SERVICE	12/07/2023	11/30/2023	375.00
64880	J&R AUTO SUPPLY - AG	INV #01INV014258 PARTS FOR BUS #16 - TRNSPORTATION DEPT	12/07/2023	11/28/2023	13.75
64881	KOLOGIK	COPSYNC FULL TIME LICENSE FOR SRO L. BRIMER AND F. RUBIN 2023-24; INV-13361	12/07/2023	11/15/2023	319.00
64882	The Library Store, I	Balance from PO 1002400018 that I closed in error.	12/07/2023	09/28/2023	30.47
64883	MACKIN EDUCATIONAL R	Renewal of Tumblebooks - online book subscription for the elementary and intermediate.	12/07/2023	11/27/2023	799.00
64884	PATTERSON, JEREMY	TRAVEL PER DIEM/MILEAGE FOR TRAINING IN FORT WORTH 12/14 - 12/21/23	12/07/2023	12/05/2023	549.38
64885	PEOPLES COMMUNICATIO	MO SER FOR DEC 2023	12/07/2023	11/30/2023	1,085.86
64886	PRECISION FOUNDATION	INV #120523 LEVELING OF PROTABLES AT INTERMEDIATE - OPERTAION DEPT	12/07/2023	11/27/2023	15,600.00
64887	RAINS CNTY TAX ASSES	INV #11282023 BUS REGISTRATION RENEWALS FOR: BUS #5 VIN #4DRBUAAN6DB324038; BUS #6 VIN #4DRBUAAN3DB324000; BUS #39 VIN #4DRBUPWN4PB003146 - TRANSPORTATION DEPT	12/07/2023	11/22/2023	66.00
64888	RYAN, TAYLOR	MARCHING PRECUSSION CLINIC FOR WEEK LONG	12/07/2023	11/29/2023	750.00

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	CHECK DATE	INVOICE DATE	AMOUNT
64889	SAMS CLUB DIRECT	PRECUSSION CAMP- CURRY SAM'S - 12 DAY OF CHRISTMAS FOR TEACHERS - EGGS, BACON, PANCKAKE, GRILL CHEESE INGREDIENTS, SOUP INGREDIENTS	12/07/2023	11/29/2023	230.41
64890	SELLERS, RACHAEL	Mileage Region 7 Workshop	12/07/2023	11/15/2023	96.00
64891	SUPREME SCHOOL SUPPL	SUPREME SCHOOL SUPPLY - CUMLATIVE FOLDERS	12/07/2023	11/29/2023	50.65
64892	T & G Medical Billin	SHARS Medicaid reimbursement for: November 2023	12/07/2023	12/01/2023	819.17
64894	TURNER HOLDINGS DBA		12/07/2023	12/01/2023	211.41
	TURNER HOLDINGS DBA		12/07/2023	12/01/2023	338.33
	TURNER HOLDINGS DBA		12/07/2023	12/01/2023	314.55
	TURNER HOLDINGS DBA		12/07/2023	12/01/2023	402.35
	TURNER HOLDINGS DBA		12/07/2023	12/01/2023	380.95
	TURNER HOLDINGS DBA		12/07/2023	12/01/2023	296.27
	TURNER HOLDINGS DBA		12/07/2023	12/01/2023	105.52
	TURNER HOLDINGS DBA		12/07/2023	12/01/2023	147.95
	TURNER HOLDINGS DBA		12/07/2023	12/01/2023	126.92
	TURNER HOLDINGS DBA		12/07/2023	12/01/2023	84.86
	TURNER HOLDINGS DBA		12/07/2023	12/01/2023	423.56
	TURNER HOLDINGS DBA		12/07/2023	12/01/2023	631.48
64895	VERIZON WIRELESS	OCT 20 - NOV 19; INVOICE 9949647358	12/07/2023	11/19/2023	75.98
64896	AARON, MARK	INV #11-001 FIRD TRIP MEAL FOR 11-28-2023 - TRANSPORTATION DEPT	12/14/2023	11/28/2023	15.00
64897	AVIVE SOLUTIONS, INC	AVIVE: LIFESAVER AEDs FOR DISTRICT; ORDER SO-230911-0000995	12/14/2023	11/30/2023	9,578.70
64898	BONHAM I S D	JV - 9TH GRADE HWY 82 TOURNAMENT ENTRY FEE - REQUESTED BY BRIAN WESTER KB	12/14/2023	12/12/2023	275.00
64899	CANTON ISD	ENTRY FEE FOR CANTON BASEBALL CLASSIC TOURNAMENT - REQUESTED BY BRANDON KAJIHIRO KB	12/14/2023	12/12/2023	375.00
64900	CDW-G	Adobe Creative Cloud for Enterprise - All Apps - Subscription Renewal - 1 d Mfg. Part#: 65297227BB04A12 Electronic distribution - NO MEDIA Contract: ESC Region 15 RFP #791-2020-03-002 Tech Prod; Serv (RFP #791-2020-03-002) 5421207	12/14/2023	12/12/2023	2,747.00
64901	COCA-COLA S.W. BEVER		12/14/2023	12/11/2023	476.28
64902	COMMERCE FOOTBALL OF	OFFICIALS FOR FOOTBALL SCRIMMAGE ON 8/17/23 - REQUESTED BY BRYAN OAKES KB	12/14/2023	09/15/2023	250.00
64903	D.H. PACE CO., INC	INV #ACR/270-13086 FASD; PRIVACY LEVERSET FOR ELEMENTARY - MAINT DEPT INV #ACR/270-13087 FASD; CORBIN RUSSWIN 6 PIN KIL CYLIN; CORBIN RUSSWIN LOCKSET - MAINT DEPT	12/14/2023	12/07/2023	1,020.62
64904	DENIGER, MARIA	INV #11-002 FIELD TRIP MEAL FOR 11/3/23 - TRANSPORTATION DEPT	12/14/2023	11/02/2023	15.00
64905	FOLLETT CONTENT SOLU	Set of books about artist for Junior High Library.	12/14/2023	11/27/2023	154.30
	FOLLETT CONTENT SOLU	Books for the Junior High Library	12/14/2023	11/27/2023	3,601.56
64906	FORTE DFW LLC		12/14/2023	12/11/2023	260.82
64907	HARDY, COOK & HARDY,	Professional Services for November 2023 and Monthly Retainer	12/14/2023	12/05/2023	50.00
64908	LARUE, BOBBY	INV #11-003 FIELD TRIL MEAL FOR 11/2/2023 - TRANSPORTATON DEPT	12/14/2023	11/02/2023	15.00
64909	LISA COWAN OTR, PC	Occupational Therapy Services for November 2023 AB 4.75 hrs., KG 25.25 hrs., LC 9 hrs.	12/14/2023	12/06/2023	3,510.00
64910	M-PRESSED DESIGNS AN	HS GIRLS BASKETBALL SHIRTS - REQUESTED BY LAURA JENKINS KB	12/14/2023	10/30/2023	460.00
64911	MILLER, MATTHEW	INV #11-004 FIELD TRIP MEALS FOR 11/16 &	12/14/2023	11/03/2023	30.00

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	CHECK DATE	INVOICE DATE	AMOUNT
		28/2023 - TRANSPORTATION DEPT			
64912	POTTS GAS COMPANY	REF 123304 GAS FOR MAINT BLDG ON HALL PROPERTY; STATEMENT DATE 11-30-23	12/14/2023	11/30/2023	672.93
64913	STEVENS, EDWARD I	INV #11-006 FIELD TRIP MEAL FOR 11/28/2023 - TRANSPORTATION DEPT	12/14/2023	11/03/2023	15.00
64915	TERMINIX INTERNATION	INV #440865526 PEST CONTROL FOR ELEMENTARY KITCHEN W/O #19819822068 - OPERATIONS DEPT INV #440865716 PEST CONTROL FOR INTERMEDIATE KITCHEN W/O #19819834978 - OPERATIONS DEPT INV #440865040 PEST CONTROL FOR JR HIGH KITCHEN W/O #19819867687 - OPERATIONS DEPT INV #440865256 PEST CONTROL FOR HIGH SCHOOL KITCHEN W/O #19819854502 - OPERATIONS DEPT	12/14/2023	12/01/2023	315.26
64917	TURNER HOLDINGS DBA		12/14/2023	12/11/2023	924.63
	TURNER HOLDINGS DBA		12/14/2023	12/11/2023	605.05
	TURNER HOLDINGS DBA		12/14/2023	12/11/2023	626.67
	TURNER HOLDINGS DBA		12/14/2023	12/11/2023	370.16
	TURNER HOLDINGS DBA		12/14/2023	12/11/2023	450.30
	TURNER HOLDINGS DBA		12/14/2023	12/11/2023	288.66
	TURNER HOLDINGS DBA		12/14/2023	12/11/2023	288.66
	TURNER HOLDINGS DBA		12/14/2023	12/11/2023	288.66
64918	WALLACE, CATHERINE	INV #11-007 FIELD TRIP MEAL FOR 11/28/2023 - TRANSPORTATION DEPT	12/14/2023	11/03/2023	15.00
64919	WALLACE, KEVIN	INV #11-008 FIELD TRIP MEAL FOR 11/3/2023 - TRANSPORTATION DEPT	12/14/2023	11/03/2023	15.00
64920	WYATT, JIMMY	INV #11-009 FIELD TRIP MEAL FOR 11/3/2023 - TRANSPORTATION DEPT	12/14/2023	11/03/2023	15.00
64921	YUMI ICE CREAM CO., YUMI ICE CREAM CO.,		12/14/2023	12/11/2023	374.88
			12/14/2023	12/11/2023	850.08
64922	Mejia, Roberto	INV #2516 CONCRETE SIDEWALK & REPLACE BACK DIRT HAUL OFF AT INTERMEDIATE - GROUNDS DEPT	12/20/2023	12/18/2023	4,752.00
64923	4IMPRINT, INC	2023 3 Towns 1 School Stronger Together Logo Ornament for All Staff- Flat Shatterproof Ornament- Opaque- Full Color Quote 26245704	12/21/2023	11/28/2023	1,099.69
64924	ABC LOGISTICAL RESOU	ABC LOGISTICAL RESOURCES, LLC- EMT COORDINATION COURSE FOR SCHOOL CALENDAR YEAR 23-24	12/21/2023	12/06/2023	4,116.50
64925	All American Party &	ALL AMERICAN PARTY AND TENT RENTALS- CHAIR RENTAL FOR VETERANS DAY	12/21/2023	11/08/2023	247.50
64926	ATMOS ENERGY	ACCTS: 3019692360, 3029420269, 3019692191 MO SERV FROM 11-09 TO 12-08-23	12/21/2023	12/04/2023	1,671.19
64927	ATSSB REGION 3	BAND AREA AUDITION FEE- ATSSB- DANIEL CURRY	12/21/2023	11/08/2023	50.00
64928	BSN SPORTS/SPORT SUP	BASKETBALL SUPPLIES - SEE ATTACHED QUOTE - REQUESTED BY BRIAN WESTER KB	12/21/2023	12/18/2023	2,000.00
64929	CIRCLE C INK	CIRCLE C INK - STAFF CHRISTMAS SHIRTS - ATTN: JC VANCE	12/21/2023	12/18/2023	810.00
	CIRCLE C INK	Wildcat University T-shirts Quote 10126	12/21/2023	12/11/2023	108.00
64930	CIRCLE C INK	INVOICE #10554; CONSTRUCTION - AWNING/COVERED WALKWAY CONNECTING INTERMEDIATE SCHOOL TO PORTABLE BUILDINGS	12/21/2023	12/18/2023	13,881.00
64931	CITY OF EMORY	SERVICE THRU DEC 2023	12/21/2023	12/21/2023	8,862.71
64932	CIVICPLUS, LLC	INVOICE #AS30219; SOCIAL MEDIA ARCHIVING SUBSCRIPTION 2023-24	12/21/2023	09/01/2023	4,188.00
64933	DAVIS, KARRA	REIMBURSEMENT OF EXPENSES FOR KARRA DAVIS- MEAL MONEY AT HAIR SHOW	12/21/2023	11/11/2023	105.00
64934	TEXAS DEPT. OF PUBLI	Name-based CH Checks & Clearinghouse Subscriptions Inv. CRS-202310-272646 --	12/21/2023	12/18/2023	15.00

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	CHECK DATE	INVOICE DATE	AMOUNT
		10/01/2023-10/31/2023			
	TEXAS DEPT. OF PUBLI	Name-based CH Checks & Clearinghouse	12/21/2023	11/30/2023	39.00
		Subscriptions Inv. CRS-202311-274613 --			
		11/01/2023-11/30/2023			
64935	Hooten's Lawn & Tree	INV #14238 CUT DOWN & REMOVE ONE LARGE OAK	12/21/2023	09/28/2023	1,750.00
		TREE AT INTERMEDIATE SCHOOL - GROUNDS DEPT			
64936	HUNT REGIONAL MEDICA	INVOICE #99402C9148-HUNT REGIONAL MEDICAL	12/21/2023	12/01/2023	70.00
		PARTNERS-CUSODIAL PHYSICAL-CUSTODIAL DEPT			
64937	MARCHING 365, INC	MARCHING 365- ADJUSTABLE MEDIA FRAMES- OVERSIZED	12/21/2023	12/20/2023	2,307.00
		FRIEGHT			
	MARCHING 365, INC	MARCHING 365- ADJUSTABLE MEDIA FRAMES- OVERSIZED	12/21/2023	12/20/2023	-2,307.00
		FRIEGHT			
64938	PEPPER MUSIC COMPANY	OPEN PO FOR PURCHASE OF VARIOUS SHEET MUSIC FOR	12/21/2023	12/20/2023	389.47
		CONCERTS CONTEST ETC- DANIEL CURRY			
64939	REGION 7 EDUCATION S	REGION 7 PRINT CENTER- CHRISTMAS CARDS	12/21/2023	12/13/2023	52.50
64940	SAMS CLUB DIRECT	SAMS: Chicken salad, pimento cheese, desserts,	12/21/2023	12/15/2023	894.11
		drinks, crackers, bread, chips, and dips for the			
		District Christmas Reception on 12/20/2023			
64941	SMITH, TRESSA	INV #11-005 FIELD TRIP MEAL FOR 11/28/2320 -	12/21/2023	11/28/2023	15.00
		TRANSPORTATION DEPT			
64942	SPARKLETTTS	DEC INVOICE #22085073-120423	12/21/2023	12/04/2023	36.99
64943	STAPLES CONTRACT & C	Staples pallet of paper for JH workroom	12/21/2023	12/16/2023	1,579.60
64944	TEACHERS PAY TEACHER	TPT- COUNSELOR EVERYTHING BUNDLE - ATTN: GINGER	12/21/2023	12/20/2023	161.99
		BARTLEY			
64945	THE HOME DEPOT PRO	INVOICE#777192626-THE HOME DEPOT-7.5"WHITE	12/21/2023	11/27/2023	1,400.00
		PAPERTOWELS-CUSTODIAL SUPPLIES-CUSTODIAL DEPT			
64946	THE LAB	ATHLETIC DRUG SCREENING 11-07-23; INVOICE #24593	12/21/2023	11/17/2023	1,020.00
64947	THE WRITING ACADEMY,	REF GRANT RECIPIENT; MASTERING THE WRITE WAY; THE	12/21/2023	12/20/2023	5,000.00
		WRITING ACADEMY JAN 23-25, 2024			
64948	TRIPLE E ELECTRIC	INV #5775 BASEBALL/SOFTBALL FIELD - INSTALLED	12/21/2023	10/11/2023	330.00
		GROUNDING RODS FOR SCOREBOARD - ATHLETICS DEPT			
64950	TURNER HOLDINGS DBA		12/21/2023	12/15/2023	526.61
	TURNER HOLDINGS DBA		12/21/2023	12/15/2023	448.85
	TURNER HOLDINGS DBA		12/21/2023	12/15/2023	299.53
	TURNER HOLDINGS DBA		12/21/2023	12/15/2023	342.10
	TURNER HOLDINGS DBA		12/21/2023	12/15/2023	171.16
	TURNER HOLDINGS DBA		12/21/2023	12/15/2023	85.36
	TURNER HOLDINGS DBA		12/21/2023	12/15/2023	385.11
	TURNER HOLDINGS DBA		12/21/2023	12/15/2023	361.34
64951	VERIZON WIRELESS	INVOICE #9951260368; HOT SPOTS FOR DISTRICT NOV	12/21/2023	12/08/2023	244.20
		09 - DEC 08, 2023			
64952	WYATT, JIMMY	INV #1070-1 REIMBURSEMENT FOR RENTAL SKYJACK	12/21/2023	12/11/2023	97.30
		SJ III-3219#2 (LIFT FOR MAINT) - MAINT DEPT			
64957	WALMART COMMUNITY	GENERAL SUPPLIES NEEDED FOR COSMO: LAUNDRY SOAP,	12/21/2023	11/07/2023	30.50
		DISPOSABLE CONTAINERS, ETC- KARRA DAVIS			
	WALMART COMMUNITY	OPEN PO TO WALMART FOR FOOD ITEMS NEEDED IN	12/21/2023	11/07/2023	205.12
		CULINARY KITCHEN STUDENTS COOKING- NOV- JESSICA			
		AUSTIN			
	WALMART COMMUNITY	3D FFA Emblem project, paper plates, tissue	12/21/2023	10/08/2023	243.49
		paper, construction paper, hot glue etc.			
	WALMART COMMUNITY	CULINARY KITCHEN RESTOCK- WALMART- JESSICA	12/21/2023	10/17/2023	81.52
		AUSTIN- SEASONINGS, EGGS, BUTTER, FLOUR, SUGAR			
		CANNED GOODS, POPCORN KERNELS, FRUITS,			
		VEGETABLES, ETC. \$500			
	WALMART COMMUNITY	Walmart supplies for stocking the JH teacher	12/21/2023	10/16/2023	59.14
		lounge			

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	CHECK DATE	INVOICE DATE	AMOUNT
64957	WALMART COMMUNITY	WAL-MART - SNACKS FOR STUDENTS - GOLDFISH, APPLESAUCE, GUMMIES, JUICE BOX, CRACKERS - ATTN: HOLLY MORGAN	12/21/2023	10/31/2023	191.39
	WALMART COMMUNITY	WALMAT- ITEMS NEEDED FOR SCINECE DEPARTMENT- SHANTIL WALLACE	12/21/2023	11/02/2023	228.39
	WALMART COMMUNITY	OPEN PO FOR ITEMS NEEDED IN CULINARY ARTS- J AUSTIN- WALMART	12/21/2023	11/08/2023	409.07
	WALMART COMMUNITY	FOOD SERVICE SUPPLIES: GLUTEN FREE FOOD/THANKSGIVING/ELECTRIC KNIFE/3 TRASH CANS; NOT TO EXCEED \$400.00 PER KAREN E.	12/21/2023	10/10/2023	259.92
	WALMART COMMUNITY	FOOD SERVICE SUPPLIES FOR CATERING NOT TO EXCEED \$400.00 PER KAREN E.	12/21/2023	10/10/2023	131.43
64958	MARCHING 365, INC	MARCHING 365- ADJUSTABLE MEDIA FRAMES- OVERSIZED FRIEGHT	12/21/2023	12/20/2023	2,307.00
	MARCHING 365, INC	MARCHING 365- ADJUSTABLE MEDIA FRAMES- OVERSIZED FRIEGHT	12/21/2023	12/20/2023	927.00
	MARCHING 365, INC	MARCHING 365- ADJUSTABLE MEDIA FRAMES- OVERSIZED FRIEGHT	12/21/2023	12/20/2023	-2,307.00
232400204	AMAZON CAPITAL SERVI	APPRECIATION SUPPLIES - KB	12/01/2023	11/14/2023	547.50
	AMAZON CAPITAL SERVI	Classroom supplies for PPCD/ECSE. laminate paper, spin and read phonics, sneaky elves word game, iplay animal figures, pencils, pencil grips, dry erase boards.	12/01/2023	11/09/2023	189.83
	AMAZON CAPITAL SERVI	Resource classroom supplies. erasers, crayons, zipper pouch, headphones, self seal envelopes, sharpies, pencils, felt tip markers, two pocket folders, doorbell.	12/01/2023	11/02/2023	179.02
	AMAZON CAPITAL SERVI	Second grade classroom supplies. string lights, books, Mr. Clean, desk pals, headbanz, drawing paper, easels, color paper and cardstock.	12/01/2023	11/02/2023	173.41
	AMAZON CAPITAL SERVI	First grade classroom supplies. books, magic erase paper, expo cleaner, double sided tape, easel pads, and speaker.	12/01/2023	11/05/2023	178.70
	AMAZON CAPITAL SERVI	BASE classroom supplies. train set, dino tiles, mega blocks, light covers, visual timers, storage boxes, rolling cart, binder dividers, cardstock and snacks.	12/01/2023	10/28/2023	384.07
	AMAZON CAPITAL SERVI	OFFICE SUPPLY ORDER- TEACHER WORKROOM RESTOCK- SUPPLY FOR JEFF AKIN OFFICE- AMAZON- MORGAN JOHNSON	12/01/2023	11/08/2023	1,127.53
	AMAZON CAPITAL SERVI	HEALTH SERVICES SUPPLIES- LATICHA JARRETT- HIGH SCHOOL	12/01/2023	11/07/2023	402.26
	AMAZON CAPITAL SERVI	HEALTH SERVICES SUPPLIES- LATICHA JARRETT- JUNIOR HIGH	12/01/2023	11/06/2023	124.79
	AMAZON CAPITAL SERVI	HEALTH SERVICES SUPPLIES- LATICHA JARRETT- INTERM	12/01/2023	11/06/2023	165.91
	AMAZON CAPITAL SERVI	AMAZOM- HEALTH SERVICES- ELEM- LATICHA JARRETT	12/01/2023	11/02/2023	128.98
	AMAZON CAPITAL SERVI	AMERICAN 3X5 OUTDOOR FLAGS; TEXAS 3X5 OUTDOOR FLAGS - MAINT DEPT	12/01/2023	11/11/2023	336.34
	AMAZON CAPITAL SERVI	Sharpies, Tape, Packing tape, and binder hole punch reinforcement lables.	12/01/2023	11/16/2023	49.16
	AMAZON CAPITAL SERVI	STAAR supplies: folders, small blue calc. headphones, pencils, cardstock ect.	12/01/2023	11/16/2023	401.32
	AMAZON CAPITAL SERVI	Counseling Center - Office Supplies: Stylus pen for 504 ipad, stress relief items/toys for students and staff, audio recorders for parent meetings and spirals.	12/01/2023	11/09/2023	293.36

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	CHECK DATE	INVOICE DATE	AMOUNT
232400205	APPLE, INC.	iPads with warranty and cases for life skills classroom.	12/01/2023	11/19/2023	2,239.75
232400206	ERWIN, BRETT	CONTRACTED HOURS FOR BRETT ERWIN- 10/30-11/9	12/01/2023	11/09/2023	720.00
232400207	GILLIARD, PAMELA	TRAVEL REIMBURSEMENT FOR SECRETARY OF STATE CONFERENCE (ELECTIONS) IN AUSTIN 11/28-12/1/2023. MILEAGE AND MEALS FOR PAMELA GILLIARD.	12/01/2023	11/28/2023	457.50
232400208	KISER'S GLASS	INV #32711 WINDOW FOR BUS #40 - TRANSPORTATION DEPT	12/01/2023	11/15/2023	33.06
232400209	LABATT FOOD SERVICE		12/01/2023	11/16/2023	3,055.11
	LABATT FOOD SERVICE		12/01/2023	11/16/2023	3,521.58
	LABATT FOOD SERVICE		12/01/2023	11/16/2023	4,360.14
	LABATT FOOD SERVICE		12/01/2023	11/16/2023	7,539.89
232400210	UNIFIRST CORPORATION	INV #278067846 & #278069067 FOR RUG & UNIFORM SERVICES - OPERATIONS/TRANSPORTATION DEPT	12/01/2023	11/07/2023	659.11
232400213	AMAZON CAPITAL SERVI	AMAZON - CLIPBOARDS & CHAIR BANDS	12/07/2023	11/14/2023	75.49
	AMAZON CAPITAL SERVI	AMAZON - SEE ATTACHED - ATTN: DENISE JEFFERS	12/07/2023	11/20/2023	192.54
	AMAZON CAPITAL SERVI	INV #11152023 LAWNMOWER REDPLACEMENT BLADES - GROUNDS DEPT	12/07/2023	11/28/2023	143.55
	AMAZON CAPITAL SERVI	INV #1192023 FIRST AIDE KTS; GLUCOSE TABLETS; DISPOSABLE BARF BAGS FOR EACH BUS - TRANSPORTATION DEPT	12/07/2023	11/20/2023	849.48
232400214	CROSSROAD COMMUNICAT	INV #13918 & #13917 RENT FOR BUS RADIOS & DVR CAMERAS ON BUSES AND FOR PORTABLE RADIOS - OPERATIONS/TRANSPORTATIONS DEPT	12/07/2023	11/26/2023	2,576.00
232400215	DEALERS ELECTRIC CO	INV #S100867807.001 ELEMENTARY OUTDOOR LIGHTS- MAINT DEPT INV #S100919041.001 LIGHTS (STOCK) - MAINT DEPT CM #S100873339.001 RETURN - MAINT DEPT	12/07/2023	11/16/2023	1,414.60
232400216	ERWIN, BRETT	CONTRACTED HOURS FOR BRETT ERWIN- 11/27/23-12/7/23	12/07/2023	12/07/2023	600.00
232400217	FLATT STATIONERS	pallet of paper	12/07/2023	11/29/2023	1,927.00
232400218	HARRIS SCHOOL SOLUTI	JDOX DEC 2023; INVOICE JR3MN0001947	12/07/2023	12/01/2023	1,026.00
232400219	KIRBY RESTAURANT SUP		12/07/2023	12/01/2023	263.85
	KIRBY RESTAURANT SUP		12/07/2023	12/01/2023	253.90
	KIRBY RESTAURANT SUP		12/07/2023	12/01/2023	423.67
	KIRBY RESTAURANT SUP		12/07/2023	12/01/2023	287.75
232400221	LABATT FOOD SERVICE		12/07/2023	12/01/2023	506.94
	LABATT FOOD SERVICE		12/07/2023	12/01/2023	128.56
	LABATT FOOD SERVICE		12/07/2023	12/01/2023	2,817.52
	LABATT FOOD SERVICE		12/07/2023	12/01/2023	3,465.36
	LABATT FOOD SERVICE		12/07/2023	12/01/2023	5,457.46
	LABATT FOOD SERVICE		12/07/2023	12/01/2023	319.82
	LABATT FOOD SERVICE		12/07/2023	12/01/2023	281.29
	LABATT FOOD SERVICE		12/07/2023	12/01/2023	219.93
	LABATT FOOD SERVICE		12/07/2023	12/01/2023	5,356.93
232400222	MIKULAK, PHYLLIS	Mileage for November 2023 Homebound Services	12/07/2023	11/30/2023	207.13
232400223	Nantze Electric Co.,	EMPLOYEE KEYSKAN CARDS - REPLACES PO 0412300710 ENTERED IN THE WRONG FISCAL YEAR IN ERROR KB	12/07/2023	11/30/2023	798.00
232400225	Performance Equipmen	INV #52804 MONITORING SERV FOR FIRE ALARM AT ELEMENTARY BLDG JAN 1 - DEC 31, 2024 - OPERATIONS DEPT INV #52802 MONITORING SERV FOR FIRE ALARM AT INTERMEDIATE BLDG JAN 1 - DEC 31, 2024 - OPERATIONS DEPT INV #52801 MONITORING SERV FOR FIRE ALARM AT JR HIGH BLDG JAN 1 - DEC 31, 2024 - OPERATIONS DEPT INV	12/07/2023	11/15/2023	2,877.60

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232400226	RAINS COUNTY LEADER	#52803 MONITORING SERV FOR FIRE ALARM AT HIGH SCHOOL JAN 1 - DEC 31, 2024 - OPERATIONS DEPT EMPLOYMENT AD FOR CUSTODIANS, BUS DRIVERS, FOOD SERVICE, CHILD DEVELOPMENT CENTER, AND MAINTENANCE SEPTEMBER 2023-DECEMBER 2023.	12/07/2023	11/30/2023	117.25
232400227	SCHOOL SPECIALTY	SCHOOL SPECIALTY - ADMIT SLIPS - ATTN: SUZIE HERNANDEZ	12/07/2023	11/16/2023	79.12
232400228	SKYWARD, INC.	SMS ADVANCED P/R PROCESSING & REPORTING WACO, TX 10/31 - 11/01/23 PER CBO MIKE HALL	12/07/2023	11/15/2023	1,100.00
232400229	UNIFIRST CORPORATION	INV #2780070317 RUG AND UNIFORM SERVICE - OPERATIONS/ TRANSPORTATION SERVICE	12/07/2023	11/23/2023	71.54
232400230	WASTE CONNECTIONS	INV #5174-102747-001 COMPACTORS EMPITED AND RETURNED - OPERATIONS DEPT	12/07/2023	11/01/2023	2,576.00
	WASTE CONNECTIONS	INV #6797516V174 COMPACTOR DUMPS AND RETURNS - OPERATIONS DEPT	12/07/2023	12/01/2023	2,001.00
232400238	AMAZON CAPITAL SERVI	Noise Cancelling Headphones	12/14/2023	12/06/2023	79.94
	AMAZON CAPITAL SERVI	HEAVY DUTY GARMET BAGS FOR CASEYS CLOSET- PATTI WILSON	12/14/2023	12/05/2023	377.97
	AMAZON CAPITAL SERVI	COSTUME PROPS FOR CLUE- AMAZON- JONATHAN LANCE	12/14/2023	11/20/2023	392.02
	AMAZON CAPITAL SERVI	CLASSROOM BUDGET- LYNLEE MCNAIR	12/14/2023	11/21/2023	192.67
	AMAZON CAPITAL SERVI	AMAZON - SEE ATTACHED - ATTN: SUZIE HERNANDEZ	12/14/2023	12/07/2023	475.95
	AMAZON CAPITAL SERVI	Amazon supplies for 8th grade Tech class; Amanda Peebles	12/14/2023	12/07/2023	103.70
	AMAZON CAPITAL SERVI	Amazon supplies for JH Band	12/14/2023	12/07/2023	35.98
	AMAZON CAPITAL SERVI	INV #11222023 ROCKER SWITCH PUSH BOTTON SWITCH ON-OFF KEDU HY60E - MAINT DEPT	12/14/2023	12/02/2023	23.98
	AMAZON CAPITAL SERVI	Amazon Basics Z25K USB 3.0 Cable, Type A-Male to Micro B, 6 Feet (1.8 Meters), Black	12/14/2023	12/05/2023	16.34
	AMAZON CAPITAL SERVI	QTY 2 USB 3.0 Mini Cables 6ft for the nurses scanners	12/14/2023	12/05/2023	25.69
	AMAZON CAPITAL SERVI	First grade classroom supplies. wireless doorbell, snap it up cards, magnetic letters kit.	12/14/2023	12/01/2023	109.51
	AMAZON CAPITAL SERVI	Prek classroom supplies. dry erase markers, bluetooth speaker, dress up, lip balm, fidget stickers, sharpies, paper cutter, mesh zipper pouches, hole punch.	12/14/2023	11/30/2023	196.39
	AMAZON CAPITAL SERVI	Title 1 Dyslexia classroom supplies. file folder and hanging folders.	12/14/2023	11/29/2023	69.36
232400239	CYNERGY TECHNOLOGY	ExtremeCloud IQ Pilot Tier 0 CLOUD RTU License -	12/14/2023	11/30/2023	10,803.20
232400240	FARMERS ELECTRIC COO	ELECTRICITY 10-22 TO 11-22-23	12/14/2023	11/30/2023	25,065.26
	FARMERS ELECTRIC COO	ELECTRICITY 10-22 TO 11-22-23	12/14/2023	11/30/2023	0.00
	FARMERS ELECTRIC COO	ELECTRICITY 10-22 TO 11-22-23	12/14/2023	11/30/2023	386.25
	FARMERS ELECTRIC COO	ELECTRICITY 10-22 TO 11-22-23	12/14/2023	11/30/2023	21.55
232400241	JOHNSON, JENNIFER	Travel Reimbursement: Mileage for Jennifer Johnson to attend the following: 2023 Legislative Conference (TAMS-TARS Moak Casey Annual Legislative Conference) on December 7-8, 2023 in Georgetown, Texas. Requested by J. Johnson.	12/14/2023	12/07/2023	280.63
232400242	LABATT FOOD SERVICE		12/14/2023	12/11/2023	5,577.05
	LABATT FOOD SERVICE		12/14/2023	12/11/2023	90.36
	LABATT FOOD SERVICE		12/14/2023	12/11/2023	437.09
	LABATT FOOD SERVICE		12/14/2023	12/11/2023	3,815.68
	LABATT FOOD SERVICE		12/14/2023	12/11/2023	5,441.90
	LABATT FOOD SERVICE		12/14/2023	12/11/2023	6,891.55
232400243	MATHESON	Bottle rental, bottle fill, welding rods, regulator service,	12/14/2023	11/30/2023	4,007.38

CHECK		INVOICE	CHECK	INVOICE	AMOUNT
NUMBER	VENDOR	DESCRIPTION	DATE	DATE	
232400244	RAINS COUNTY APPRAIS	INVOICE #1-2024; FIRST QUARTER APPRAISAL AND COLLECTION FEES	12/14/2023	12/06/2023	108,679.38
232400245	RAINS COUNTY LEADER	NOTICE TO RUN IN RAINS COUNTY LEADER ON 11/30/23 AND 12/7/23 FOR PUBLIC HEARING FOR THE F.I.R.S.T. REPORT .	12/14/2023	12/07/2023	160.00
232400246	UNIFIRST CORPORATION	INV #2780071388 & #2780072581 RUG AND UNIFORM SERVICES - OPERATION/TRANSPORTATION DEPT	12/14/2023	12/07/2023	659.11
232400259	AMAZON CAPITAL SERVI	ITEMS NEEDED FOR SCIENCE DEPARTMENT- WALLACE APPROVED- AMAZON	12/21/2023	12/08/2023	230.55
	AMAZON CAPITAL SERVI	BADGE HOLDERS AND LANYARDS FOR HALL PASSES- PRINTER WITH TONER FOR AKINS OFFICE- AMAZON	12/21/2023	11/17/2023	409.56
	AMAZON CAPITAL SERVI	SUPPLIES FOR SCIENCE- SHANTIL WALLACE- AMAZON- GAUZE PADS AND ROLLS, MANNEQUIN HEADS	12/21/2023	11/15/2023	357.48
	AMAZON CAPITAL SERVI	CLASSROOM BUDGET BRANDON KAJIHIRO- AMAZON	12/21/2023	11/16/2023	206.22
	AMAZON CAPITAL SERVI	ITEMS FOR THEATER- JONATHAN LANCE- AMAZON	12/21/2023	10/29/2023	641.52
	AMAZON CAPITAL SERVI	AMAZON - STUDENT CHRISTMAS PRIZES - ATTN: MARISHA DOTSON	12/21/2023	12/10/2023	38.97
	AMAZON CAPITAL SERVI	AMAZON- SEE ATTACHED - ATTN: BERNADETTE THOMPSON	12/21/2023	12/07/2023	187.76
	AMAZON CAPITAL SERVI	AMAZON - THERMOMETERS TO CHECK FOR TEMPERATURE - ATTN: HOLLY MORGAN	12/21/2023	12/06/2023	104.73
	AMAZON CAPITAL SERVI	LCD Screens for Chromebook Repairs	12/21/2023	12/12/2023	207.60
	AMAZON CAPITAL SERVI	Amazon supplies for JH 6th gr Tech classroom; Staci Cady	12/21/2023	12/17/2023	160.70
	AMAZON CAPITAL SERVI	Kindergarten classroom supplies. do a dot markers, sipper pouches, magnetic hooks, mini cup cake boxes, magnetic draw and write, thermal laminating pouches, double sided tape, sticky notes, color dot dice.	12/21/2023	12/06/2023	187.55
	AMAZON CAPITAL SERVI	Second grade classroom supplies. motivational stickers, incentive stickers, flash cards, filler paper, colorful push pins magnets, strong hooks, pen holder, speaker, sticky notes, canvas boards, dividers, white out, laminating pouches.	12/21/2023	12/11/2023	186.97
	AMAZON CAPITAL SERVI	Kindergarten classroom supplies. color paper, card stock, markers, magnetic tiles, building boards, speaker, storage bins.	12/21/2023	12/04/2023	179.93
	AMAZON CAPITAL SERVI	Pk-Kindergarten Intervention class supplies. dry erase boards, zipper pockets, folders and magnetic letters.	12/21/2023	12/01/2023	293.93
	AMAZON CAPITAL SERVI	Kindergarten classroom supplies. magnetic blocks, books, foam alphabet letters, shelves, wax craft sticks, games, picasso tiles, chain links, thermometer.	12/21/2023	12/10/2023	201.72
	AMAZON CAPITAL SERVI	First grade classroom supplies. addition machine, math dice, math slam game, books, hooks, zipper pouches, clips.	12/21/2023	11/20/2023	191.11
	AMAZON CAPITAL SERVI	CLASSROOM BUDGET- DAEP- ITEMS NEEDED FOR STUDENTS	12/21/2023	12/10/2023	80.47
	AMAZON CAPITAL SERVI	AMAZON - VISUAL MATH CARDS - ATTN: AMY BANKS	12/21/2023	12/12/2023	29.94
	AMAZON CAPITAL SERVI	AMAZON - VOLLEYBALLS & BASKETBALLS - SEE ATTACHED - ATTN: SHELBI SHEPPARD	12/21/2023	12/17/2023	488.40
	AMAZON CAPITAL SERVI	AMAZON - LIGHT FOR WILDCAT CAFE AND WIRELESS KEYBOARD AND MOUSE - ATTN: JC VANCE	12/21/2023	12/14/2023	84.98
	AMAZON CAPITAL SERVI	AMAZON - SCHOOL BOARD MEMBER GIFT - ATTN: JC VANCE	12/21/2023	12/13/2023	48.93
	AMAZON CAPITAL SERVI	Amazon supplies for JH Math class; ReRe Phillips	12/21/2023	12/15/2023	192.22
232400260	CYNERGY TECHNOLOGY	Mitel SWA Renewal, Before 1.31.24, 1 year,	12/21/2023	12/18/2023	4,219.10

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		ShoreGear voice switches, Mitel Director software, no phones.			
	CYNERGY TECHNOLOGY	SG 430 Network Protection - 12 MOS - Renewal - EDU	12/21/2023	12/18/2023	2,899.00
232400262	DEALERS ELECTRIC CO	DEALERS ELECTRICAL SUPPLY- SUPPLIES FOR AG MECH- HEX NUTS, STEEL WASHERS, HIGH BAY, TAPPED BEAM CLAMP, STL STRAP	12/21/2023	11/16/2023	1,317.19
	DEALERS ELECTRIC CO	DEALERS ELECTRICAL SUPPLY- 10 ROD PLTD	12/21/2023	11/16/2023	208.00
	DEALERS ELECTRIC CO	DEALERS ELECTRICAL SUPPLY- SUPPLIES NEEDED FOR AG MECH- OCT BOX, OCT CVR, CONDUIT, ALUM CABLES, JACK CHAIN, STRUT HOLE CHN	12/21/2023	11/16/2023	375.07
232400263	ERWIN, BRETT	CONTRACTED HOURS FOR BRETT ERWIN- 11/13-11/23- 2 WEEKS OF HOURS THAT WERE MISSED BEFORE AND AFTER THANSGIVING BREAK	12/21/2023	11/23/2023	720.00
232400264	KIRBY RESTAURANT SUP		12/21/2023	12/15/2023	649.98
	KIRBY RESTAURANT SUP		12/21/2023	12/15/2023	299.00
	KIRBY RESTAURANT SUP		12/21/2023	12/15/2023	299.00
	KIRBY RESTAURANT SUP		12/21/2023	12/15/2023	949.76
232400265	LABATT FOOD SERVICE		12/21/2023	12/15/2023	49.35
	LABATT FOOD SERVICE		12/21/2023	12/15/2023	4,013.04
	LABATT FOOD SERVICE		12/21/2023	12/15/2023	330.51
	LABATT FOOD SERVICE		12/21/2023	12/15/2023	3,599.08
	LABATT FOOD SERVICE		12/21/2023	12/15/2023	4,067.45
	LABATT FOOD SERVICE		12/21/2023	12/18/2023	5,315.83
232400266	MIKULAK, PHYLLIS	Mileage for December 2023 Homebound Services	12/21/2023	12/21/2023	155.75
232400267	MILLER, SANDRA	INV #3832 REIMBURSEMENT FOR DOT PHYSICAL FOR SANDRA MILLER - TRANSPORTATION DEPT	12/21/2023	12/11/2023	80.00
232400268	Performance Equipmen	INV #52358 TROUBLESHOOT AND REPAIR PROBLEM WITH WATER TANK - MAINT DEPT	12/21/2023	11/09/2023	1,200.00
232400269	RULE PEDIATRIC THERA	Physical Therapy Contract Services for November 2023	12/21/2023	12/18/2023	1,564.17
47651	AccuFlex Services In	Payroll accrual	12/20/2023	12/20/2023	149.75
47652	ASSOC OF TX PROFESSI	Payroll accrual	12/20/2023	12/20/2023	52.22
47653	RAINS ISD CHILD NUTR	Payroll accrual	12/20/2023	12/20/2023	1,475.78
	RAINS ISD CHILD NUTR	Payroll accrual	12/20/2023	12/20/2023	124.00
	RAINS ISD CHILD NUTR	Payroll accrual	12/20/2023	12/20/2023	-124.00
	RAINS ISD CHILD NUTR	Payroll accrual	12/20/2023	12/20/2023	124.00
47654	TEXAS CLASSROOM TEAC	Payroll accrual	12/20/2023	12/20/2023	121.12
47655	RAINS ISD	Payroll accrual	12/20/2023	12/20/2023	5,607.67
	RAINS ISD	Payroll accrual	12/20/2023	12/20/2023	0.00
	RAINS ISD	Payroll accrual	12/20/2023	12/20/2023	24.50
	RAINS ISD	Payroll accrual	12/20/2023	12/20/2023	336.00
	RAINS ISD	Payroll accrual	12/20/2023	12/20/2023	-336.00
	RAINS ISD	Payroll accrual	12/20/2023	12/20/2023	336.00
120528	INTERNAL REVENUE SER	Payroll accrual	12/05/2023	09/05/2023	0.71
	INTERNAL REVENUE SER	Payroll accrual	12/05/2023	09/05/2023	0.00
	INTERNAL REVENUE SER	Payroll accrual	12/05/2023	09/05/2023	0.71
	INTERNAL REVENUE SER	Payroll accrual	12/05/2023	09/20/2023	-50.27
	INTERNAL REVENUE SER	Payroll accrual	12/05/2023	09/20/2023	-87.23
	INTERNAL REVENUE SER	Payroll accrual	12/05/2023	09/20/2023	-50.27
	INTERNAL REVENUE SER	Payroll accrual	12/05/2023	09/20/2023	50.27
	INTERNAL REVENUE SER	Payroll accrual	12/05/2023	09/20/2023	87.23
	INTERNAL REVENUE SER	Payroll accrual	12/05/2023	09/20/2023	50.27
	INTERNAL REVENUE SER	Payroll accrual	12/05/2023	09/20/2023	236.29
	INTERNAL REVENUE SER	Payroll accrual	12/05/2023	09/20/2023	822.15
	INTERNAL REVENUE SER	Payroll accrual	12/05/2023	09/20/2023	60.00

CHECK		INVOICE		CHECK	INVOICE	AMOUNT
NUMBER	VENDOR	DESCRIPTION		DATE	DATE	
120528	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	09/20/2023	236.29
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	09/20/2023	-82.58
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	09/20/2023	-504.57
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	09/20/2023	-82.58
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	09/20/2023	82.58
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	09/20/2023	504.57
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	09/20/2023	82.58
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	10/19/2023	-78.77
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	10/19/2023	-281.39
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	10/19/2023	0.00
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	10/19/2023	-78.77
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	10/19/2023	47.97
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	10/19/2023	38.77
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	10/19/2023	0.00
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	10/19/2023	47.97
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	10/24/2023	11.39
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	10/24/2023	0.00
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	10/24/2023	11.39
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	10/19/2023	3.92
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	10/19/2023	0.00
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	10/19/2023	3.92
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	10/19/2023	13.31
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	10/19/2023	13.31
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	10/31/2023	3.85
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	10/31/2023	0.00
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	10/31/2023	50.00
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	10/31/2023	3.85
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	11/16/2023	4.71
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	11/16/2023	0.00
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	11/16/2023	4.71
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	11/16/2023	-145.00
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	11/16/2023	0.00
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	11/16/2023	-145.00
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	11/16/2023	72.50
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	11/16/2023	0.00
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	11/16/2023	72.50
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	11/16/2023	-17.16
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	11/16/2023	0.00
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	11/16/2023	-17.16
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	11/16/2023	51.48
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	11/16/2023	234.02
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	11/16/2023	51.48
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	11/16/2023	2.90
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	11/16/2023	0.00
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	11/16/2023	2.90
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	11/28/2023	103.41
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	11/28/2023	242.98
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	11/28/2023	103.41
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	11/16/2023	-1,356.60
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	11/16/2023	1,070.93
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	12/05/2023	783.11
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	12/05/2023	2,084.89
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	12/05/2023	290.38
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	12/05/2023	783.11
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	12/05/2023	61.23
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	12/05/2023	173.58

CHECK		INVOICE		CHECK	INVOICE	AMOUNT
NUMBER	VENDOR	DESCRIPTION		DATE	DATE	
120528	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	12/05/2023	61.23
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	12/05/2023	-87.01
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	12/05/2023	-417.62
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	12/05/2023	-10.00
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	12/05/2023	-87.01
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	12/05/2023	80.25
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	12/05/2023	356.43
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	12/05/2023	10.00
	INTERNAL REVENUE SER	Payroll accrual		12/05/2023	12/05/2023	80.25
122023	National Life Group	Payroll accrual		12/20/2023	12/20/2023	1,422.13
	OMNI	Payroll accrual		12/20/2023	12/20/2023	2,588.00
	RAINS ISD	Payroll accrual		12/20/2023	12/20/2023	10,854.49
	RAINS ISD	Payroll accrual		12/20/2023	12/20/2023	-40.49
	RAINS ISD	Payroll accrual		12/20/2023	12/20/2023	40.49
	RAINS ISD	Payroll accrual		12/20/2023	12/20/2023	-40.49
	RAINS ISD	Payroll accrual		12/20/2023	12/20/2023	42.09
122024	INTERNAL REVENUE SER	Payroll accrual		12/20/2023	12/20/2023	16,281.88
	INTERNAL REVENUE SER	Payroll accrual		12/20/2023	12/20/2023	56,720.97
	INTERNAL REVENUE SER	Payroll accrual		12/20/2023	12/20/2023	3,860.92
	INTERNAL REVENUE SER	Payroll accrual		12/20/2023	12/20/2023	16,281.88
	INTERNAL REVENUE SER	Payroll accrual		12/20/2023	12/20/2023	-78.29
	INTERNAL REVENUE SER	Payroll accrual		12/20/2023	12/20/2023	-280.77
	INTERNAL REVENUE SER	Payroll accrual		12/20/2023	12/20/2023	-78.29
	INTERNAL REVENUE SER	Payroll accrual		12/20/2023	12/20/2023	65.68
	INTERNAL REVENUE SER	Payroll accrual		12/20/2023	12/20/2023	177.59
	INTERNAL REVENUE SER	Payroll accrual		12/20/2023	12/20/2023	0.00
	INTERNAL REVENUE SER	Payroll accrual		12/20/2023	12/20/2023	65.68
	INTERNAL REVENUE SER	Payroll accrual		12/20/2023	12/20/2023	-65.68
	INTERNAL REVENUE SER	Payroll accrual		12/20/2023	12/20/2023	-177.59
	INTERNAL REVENUE SER	Payroll accrual		12/20/2023	12/20/2023	0.00
	INTERNAL REVENUE SER	Payroll accrual		12/20/2023	12/20/2023	-65.68
	INTERNAL REVENUE SER	Payroll accrual		12/20/2023	12/20/2023	68.76
	INTERNAL REVENUE SER	Payroll accrual		12/20/2023	12/20/2023	199.85
	INTERNAL REVENUE SER	Payroll accrual		12/20/2023	12/20/2023	0.00
	INTERNAL REVENUE SER	Payroll accrual		12/20/2023	12/20/2023	68.76
	INTERNAL REVENUE SER	Payroll accrual		12/20/2023	12/20/2023	12.51
	INTERNAL REVENUE SER	Payroll accrual		12/20/2023	12/20/2023	12.51
70582045	TEACHER RETIREMENT S	TRS matching -- from JE Batch Number ZT230903		12/05/2023	09/30/2023	51,109.85
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	10/19/2023	-36.58
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	10/19/2023	-464.34
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	10/19/2023	-42.21
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	10/19/2023	22.77
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	10/19/2023	289.06
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	10/19/2023	26.28
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	10/24/2023	2.36
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	10/24/2023	29.99
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	10/24/2023	2.72
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	10/19/2023	5.97
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	10/19/2023	75.72
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	10/19/2023	6.89
	TEACHER RETIREMENT S	TRS matching -- from JE Batch Number ZT231001		12/05/2023	10/31/2023	46,005.97
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	11/16/2023	7,179.54
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	11/16/2023	91,189.12
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	11/16/2023	4,431.58
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	11/16/2023	1,070.00
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	11/16/2023	1,712.07

CHECK		INVOICE		CHECK	INVOICE	AMOUNT
NUMBER	VENDOR	DESCRIPTION		DATE	DATE	
70582045	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	11/16/2023	434.26
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	11/16/2023	5,511.50
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	11/16/2023	501.03
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	11/16/2023	2.11
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	11/16/2023	26.81
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	11/16/2023	2.44
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	11/16/2023	-65.00
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	11/16/2023	-825.00
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	11/16/2023	-75.00
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	11/16/2023	32.50
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	11/16/2023	412.50
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	11/16/2023	37.50
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	11/16/2023	-7.69
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	11/16/2023	-97.63
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	11/16/2023	23.08
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	11/16/2023	292.88
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	11/16/2023	1.30
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	11/16/2023	16.48
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	11/28/2023	46.36
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	11/28/2023	588.35
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	11/28/2023	53.49
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	12/05/2023	334.36
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	12/05/2023	4,186.43
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	12/05/2023	384.82
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	12/05/2023	10.57
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	12/05/2023	134.10
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	12/05/2023	12.19
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	12/05/2023	-30.84
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	12/05/2023	-391.49
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	12/05/2023	-35.59
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	12/05/2023	35.97
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	12/05/2023	456.37
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	12/05/2023	7.35
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	12/05/2023	92.60
	TEACHER RETIREMENT S	Payroll accrual		12/05/2023	12/05/2023	41.51
	TEACHER RETIREMENT S	TRS matching -- from JE Batch Number ZT231101		12/05/2023	11/30/2023	46,579.37
Totals for checks						860,353.31

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
181	COCURRICULAR	4,905.77	0.00	11,037.15	15,942.92
199	GENERAL FUND	92,941.28	0.00	329,549.19	422,490.47
211	TITLE I	10,757.34	0.00	0.00	10,757.34
224	IDEA PART B FORMULA	7,432.84	0.00	0.00	7,432.84
240	FOOD SERVICE	4,114.59	0.00	97,495.88	101,610.47
279	E3 TCLAS	1,271.43	0.00	0.00	1,271.43
282	ESSER III	19,595.98	0.00	5,070.00	24,665.98
284	ARP IDEA	39.45	0.00	0.00	39.45
289	CLASS SIZE REDUCTION GRANT	1,050.26	0.00	0.00	1,050.26
410	STATE TEXTBOOK FUND	0.00	0.00	6,362.01	6,362.01
461	Campus Activity	0.00	3,905.82	18,793.74	22,699.56
480	Locally Funded Special Revenue	0.00	0.00	5,000.00	5,000.00
494	Rains CDC/After School / Wild	1,586.25	0.00	298.12	1,884.37
863	PAYROLL CLEARING	239,146.21	0.00	0.00	239,146.21
***	Fund Summary Totals ***	382,841.40	3,905.82	473,606.09	860,353.31

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

COMMUNITY RELATIONS
SCHOOL VOLUNTEER PROGRAM

Proposed GKG
(LOCAL)

The District shall use volunteers to provide assistance in areas that:

1. Support and enhance teaching and learning;
2. Support the welfare of the students and/or staff; and
3. Support the District in other areas of need.

Application

All prospective volunteers shall submit an application form as provided by the District.

Criminal History
Record Check

The District shall obtain the criminal history record for prospective volunteers when required by law or the District. Once received, the District shall determine the person's eligibility and inform approved volunteers when their services are to begin.

Authority

District volunteers shall work directly under the supervision of the campus principal or a District employee in accordance with administrative regulations.

Administrative regulations shall be established regarding the volunteer application process, qualifications, training, duties, and other relevant information about the District's volunteer program.

Training

Volunteers shall complete District training requirements prior to participating in the District's volunteer program.

**Volunteer
Coordinator**

Each campus principal or designee will coordinate the campus volunteer program and ensure volunteers are recruited, screened, trained, and placed in appropriate activities in accordance with District policy and campus needs.

The volunteer coordinator has the authority to approve volunteer and volunteer activities.

**Requirements for
Volunteers**

Volunteers in the District will:

1. Work under the direction and supervision of a teacher or other member of the school staff; and
2. Abide by the rules of the District and the campus.

**Criminal History
Record Checks**

The District will conduct a criminal history record check for the following volunteer positions through the District's Raptor System.

3. The volunteer is a parent, guardian, or grandparent of a student enrolled in the District;
4. The volunteer will be accompanied by a District employee while on campus; or
5. The person is volunteering for a single event on campus.

The District will conduct a criminal history check and require fingerprints for volunteer positions that

- A. Will be working with students unaccompanied or limited supervision;
- B. Will be working with students for an extended period of time.

Costs

The volunteer must pay all costs associated with obtaining the fingerprinting.

**RESOLUTION OF THE BOARD TO EMPLOY OR ACCEPT AS
VOLUNTEERS CHAPLAINS**

WHEREAS, Section 23.001 of the Texas Education Code permits the district to employ or accept as a volunteer a chaplain to provide support, services, and programs for students as assigned by the Board;

WHEREAS, Senate Bill 763, passed by the 88th Texas Legislature, requires each school board to take a **record vote** between September 1, 2023, and March 1, 2024, on whether to adopt a policy authorizing a campus of the district to employ or accept as a volunteer a chaplain under Education Code Chapter 23;

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of Rains Independent School District hereby:

Affirms the practice of a district campus permitting a chaplain to provide support, services, and programs for students in accordance with the district’s existing GKG(LOCAL) policy.

ADOPTED THIS THE 8th day of January, 2023, by the Rains ISD Board of Trustees.

Philip D. Alexander, President
Board of Trustees
Rains Independent School District

ATTEST:

Heath Sisk, Secretary
Board of Trustees
Rains Independent School District

STATE OF TEXAS
COUNTY OF RAINS

Date given employee _____

Date returned by employee _____

EMPLOYMENT AGREEMENT

The BOARD OF TRUSTEES ("Board" or "District") of the RAINS INDEPENDENT SCHOOL DISTRICT, employs the undersigned Employee, Jim Dunlap ("Employee"), and Employee accepts employment on the following terms and conditions:

1. The Employee shall be employed as Interim Superintendent beginning on January 8, 2024, and continuing from day to day until either party terminates this agreement. Employee shall work according to the hours and dates set by the District.
2. The Board shall pay the Employee a monthly salary at an annual rate of pay of \$150,000 for the position of Interim Superintendent. The Employee's salary includes consideration for all duties and responsibilities contemplated by the job description for the position to which Employee is assigned.
3. The Board agrees to reimburse mileage between Longview and Emory, Texas. The Board will also provide Employee a RV space during the term of this agreement.
4. This agreement is conditioned on Employee's satisfactorily providing the certification, if any is required, service records, and other records required by law, the Texas Education Agency, the State Board of Educator Certification, any other licensing authority, or the District. Misrepresentation or fraud by the Employee in any of these records or the employment application shall be good cause for dismissal. Employee represents that he has made written disclosure to the District of any conviction for a felony or any offense involving moral turpitude.
5. Failure to submit valid certification for the assignment, if any is required, to the District by the first day of assigned duties for the term covered by this agreement or to maintain valid certification throughout the term of the agreement **voids the agreement**, and the District may respond as it deems appropriate under the circumstances.
6. Employee shall comply with and be subject to state and federal law and District policies, rules, regulations, and administrative directives, as they exist at the time the agreement begins or may be amended during the term of the agreement. Employee shall faithfully perform to the satisfaction of the District all duties set forth in the job description or as assigned.
7. Employee shall submit a log indicating the number of days he has worked for the immediately preceding work period according to the District's pay schedule. The District shall reimburse Employee for reasonable expenses for performing his duties as Interim Superintendent. Such actual costs shall include reasonable travel performed on behalf of the District outside the District's Regional Education Service Center.
8. The District agrees to provide Employee a legal defense to any and all demands, claims, suits, actions, and legal proceedings that arise or are brought against Employee for conduct within the scope of his employment. The District's obligation to provide a legal defense to Employee under this paragraph survives the termination of this Agreement.

9. Employee shall satisfactorily submit or account for all reports, records, school equipment, or other required items at the end of the agreement term. Employee agrees that the last salary payment under this agreement is conditioned upon receipt from Employee of all such items, within the time specified by the District.
10. The Board may dismiss Employee and terminate this agreement at any time by giving 7 days' notice in writing that the agreement will terminate in 7 days.
11. This agreement is not a "term contract" subject to the provisions of Subchapter E, Chapter 21, of the Texas Education Code. No right to tenure or any other contractual obligation or other expectancy of continued employment or claim of entitlement is created beyond the agreement term.
12. After Employee has begun service under this agreement, Employee may resign from the agreement by giving the District 7 days' written notice. Release under any other circumstance after service has begun shall be only with District approval, pursuant to local policy. If released from the agreement, Employee shall receive any due and owing compensation at the next regular payroll disbursement.
13. If the Board terminates this agreement or if Employee resigns, employment ceases as of the effective date of that action, and Board's financial obligation to Employee after that date extends only to earned compensation due and owing under this agreement.
14. The parties agree to waive attorney fees under Texas Local Government Code § 271.153 to the extent that attorney fees would otherwise be available under that law.
15. All procedures referenced in this Agreement or in Board policies relating to the resolution of any dispute arising from or related to the employment relationship are mandatory and shall constitute contractual adjudication procedures under Texas Local Government Code Section § 271.153. No District employee has the authority to waive a procedure required by this contract or Board policy.
16. This agreement is subject to all applicable federal and state laws, rules, and regulations. Invalidity of any portion of this agreement under the laws of the State of Texas or of the United States shall not affect the validity of the remainder of the agreement.
17. The parties agree that this agreement combines all prior agreements and representations concerning employment of the Employee into one document. This agreement supersedes all prior agreements and representations concerning employment. No amendments to this agreement shall be binding unless authorized by the Board, reduced to writing, and signed by both parties.

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

Employee's Signature _____ Date _____

RAINS INDEPENDENT SCHOOL DISTRICT

By: _____ Date _____
 President, Board of Trustees