

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, September 8, 2025, beginning at 6:30 PM in the Philip Alexander 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. WILDCAT ROAR
- III. ITEMS FOR DISCUSSION AND/OR ACTION
 - III.A. Consent Agenda
 - III.A.1. Minutes of Previous Meeting(s)
 - III.A.2. Financial Reports
 - III.A.3. Contract with Rains County Appraisal District for Tax Assessment and Collection Services
 - III.A.4. Skyward Invoice, Purchase over \$50,000- Board Policy CH(LOCAL)
 - III.A.5. State/Federal Grant Manual
 - III.B. Business and Finance
 - III.B.1. Efficiency Audit Report from Moak Casey, LLC.
 - III.C. Academics and Student Services
 - III.C.1. Beginning of School Report
 - III.D. Superintendent Reports
 - III.D.1. District Activities, Facilities, and Projects
 - III.D.2. Rains County Appraisal District Board of Directors - Nominations
- IV. PERSONNEL ITEMS FOR DISCUSSION AND/OR ACTION
 - IV.A. Personnel Changes/Update
- V. CLOSED SESSION
 - V.A. Personnel, Texas Government Code § 551.074
 - V.B. Student Discipline, Texas Government Code § 551.082
 - V.C. Security, Texas Government Code § 551.076 & § 551.089
 - V.D. Consultation with Attorney, Texas Government Code § 551.071
- VI. ACTION IF ANY, ON ITEMS DISCUSSED IN CLOSED SESSION
- VII. BOARD CORRESPONDENCE, HANDOUTS (As Available)
- VIII. ADJOURNMENT

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

Posted on Thursday, August 28, 2025, at 2:45 p.m. for the Rains I.S.D. Board of Trustees.

**Non Payroll
Expenditures
August 2025**

Account Number Fnd	2024-25 Revised Budget	2024-25 FYTD Activity	Unencumbered Balance
181 E 36 --- COCURREXTRACURRACTIVITIES	450,130.00	285,977.36	164,152.64
199 E 11 --- INSTRUCTION	1,056,880.00	1,000,816.79	56,063.21
199 E 12 --- INST. RESOURCES & MEDIA SVCS	58,330.00	46,954.91	11,375.09
199 E 13 --- CURRICULUM DEV.& INST.STF DEV	77,788.00	57,789.06	19,998.94
199 E 21 --- INSTRUCTIONAL LEADERSHIP	42,000.00	26,590.40	15,409.60
199 E 23 --- SCHOOL LEADERSHIP	32,716.00	28,297.01	4,418.99
199 E 31 --- GUIDANCE & COUNSELING	57,300.00	62,013.47	-4,713.47
199 E 32 --- SOCIAL WORK SERVICES	67,000.00	65,000.00	2,000.00
199 E 33 --- HEALTH SERVICES	26,550.00	21,009.00	5,541.00
199 E 34 --- PUPIL TRANSPORTATION	388,507.00	449,605.53	-61,098.53
199 E 36 --- COCURREXTRACURRACTIVITIES	0.00	0.00	0.00
199 E 41 --- GENERAL ADMINISTRATION	353,575.00	325,524.72	28,050.28
199 E 51 --- PLANT MAINTENANCE & OPERATIONS	1,225,468.00	1,287,901.42	-62,433.42
199 E 52 --- SECURITY & MONITORING SERVICES	39,000.00	49,306.03	-10,306.03
199 E 53 --- DATA PROCESSING SERVICES	191,983.00	184,306.25	7,676.75
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	861,769.00	942,596.62	-80,827.62
	4,928,996.00	4,833,688.57	98.1% 95,307
			100.0% of year

Expenditures

August 2025

Account Number Fnd	2024-25 Revised Budget	2024-25 FYTD Activity	Unencumbered Balance
181 E 36 --- COCURREXTRACURRACTIVITIES	863,073.03	712,351.31	150,721.72
199 E 11 --- INSTRUCTION	11,372,866.37	11,478,411.22	-105,544.85
199 E 12 --- INST. RESOURCES & MEDIA SVCS	218,180.67	208,648.08	9,532.59
199 E 13 --- CURRICULUM DEV.& INST.STF DEV	191,811.35	173,644.13	18,167.22
199 E 21 --- INSTRUCTIONAL LEADERSHIP	374,757.73	355,246.06	19,511.67
199 E 23 --- SCHOOL LEADERSHIP	1,038,392.49	1,047,845.43	-9,452.94
199 E 31 --- GUIDANCE & COUNSELING	770,011.14	764,381.25	5,629.89
199 E 32 --- SOCIAL WORK SERVICES	67,000.00	65,000.00	2,000.00
199 E 33 --- HEALTH SERVICES	207,660.45	205,640.38	2,020.07
199 E 34 --- PUPIL TRANSPORTATION	1,184,095.32	1,243,021.84	-58,926.52
199 E 36 --- COCURREXTRACURRACTIVITIES	0.00	0.00	0.00
199 E 41 --- GENERAL ADMINISTRATION	964,263.03	938,261.38	26,001.65
199 E 51 --- PLANT MAINTENANCE & OPERATIONS	2,519,412.91	2,621,447.60	-102,034.69
199 E 52 --- SECURITY & MONITORING SERVICES	162,792.78	211,719.92	-48,927.14
199 E 53 --- DATA PROCESSING SERVICES	191,983.00	184,306.25	7,676.75
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	407,436.00	306,218.73	101,217.27
240 E 35 --- FOOD SERVICES	1,416,999.54	1,432,541.89	-15,542.35
	21,950,735.81	21,948,685.47	100.0% 2,050.34
			100.0% of year

**Payroll
Expenditures
August 2025**

Account Number Fnd	2024-25 Revised Budget	2024-25 FYTD Activity	Unencumbered Balance
181 E 36 --- COCURREXTRACURRACTIVITIES	412,943.03	426,373.95	-13,431
199 E 11 --- INSTRUCTION	10,315,986.37	10,477,594.43	-161,608
199 E 12 --- INST. RESOURCES & MEDIA SVCS	159,850.67	162,499.92	-2,649
199 E 13 --- CURRICULUM DEV. & INST. STF DEV	114,023.35	115,855.07	-1,832
199 E 21 --- INSTRUCTIONAL LEADERSHIP	332,757.73	328,655.66	4,102
199 E 23 --- SCHOOL LEADERSHIP	1,005,676.49	1,019,548.42	-13,872
199 E 31 --- GUIDANCE & COUNSELING	712,711.14	702,367.78	10,343
199 E 32 --- SOCIAL WORK SERVICES	0.00	0.00	0
199 E 33 --- HEALTH SERVICES	181,110.45	184,631.38	-3,521
199 E 34 --- PUPIL TRANSPORTATION	795,588.32	793,416.31	2,172
199 E 36 --- COCURREXTRACURRACTIVITIES	0.00	0.00	0
199 E 41 --- GENERAL ADMINISTRATION	610,688.03	612,736.66	-2,049
199 E 51 --- PLANT MAINTENANCE & OPERATIONS	1,293,944.91	1,333,546.18	-39,601
199 E 52 --- SECURITY & MONITORING SERVICES	123,792.78	162,413.89	-38,621
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	555,230.54	489,945.27	65,285
	16,614,303.81	16,809,584.92	101.2% -195,281
			100.0% of year

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	CHECK DATE	INVOICE DATE	AMOUNT
39596	BSN SPORTS/SPORT SUP	FOOTBALL SUPPLIES - (SEE ATTACHED QUOTE)	08/06/2025	07/15/2025	3,802.80
39597	BSN SPORTS/SPORT SUP	VOLLEYBALL SUPPLIES (QUOTE ATTACHED) - REQUESTED BY SHELBI SHEPPARD KB	08/06/2025	07/22/2025	82.39
39598	CIRCLE C INK	HS VOLLEYBALL PRACTICE SHIRTS - REQUESTED BY SHELBI SHEPPARD KB	08/06/2025	07/29/2025	812.00
39599	CIRCLE C INK	FOOTBALL CAMP TEES - REQUESTED BY BRYAN OAKES KB	08/06/2025	08/01/2025	1,134.00
39600	CLAYTON, STEPHEN	(PREVIOUSLY APPROVED WITH PO 0412500646 - PUT IN WRONG PO GROUP) FUEL FOR SCHOOL VAN FOR THE LINEMAN CHALLENGE PUT ON PERSONAL CC - REQUESTED BY STEPHEN CLAYTON KB	08/06/2025	08/06/2025	76.00
39601	COUNTRY FLOWERS & GI	FLOWER ARRANGEMENT FOR ROSA BLAKE, MOM PASSED AWAY	08/06/2025	06/30/2025	100.00
39602	OFFICE BARN	QUOTE #QU05761; FURNITURE FOR HS PER M. HALL	08/06/2025	07/29/2025	2,256.30
39603	RAINS ATHLETIC BOOST	CONCESSION STAND SUPPLIES TO PURCHASE FROM THE BOOSTER CLUB FOR HS GIRLS BASKETBALL SUMMER LEAGUE PROGRAM - REQUESTED BY COLTON SMITH KB	08/06/2025	08/06/2025	805.00
39604	ROGERS, PEYTON	FACILITATION OF BASEBALL CAMP FOR PEYTON ROGERS - REQUESTED BY COLTON SMITH KB	08/06/2025	07/29/2025	200.00
39605	SAMS CLUB DIRECT	SAMS ORDER FOR TEACHERS BACK TO SCHOOL STOCK UP REPLACING PO 4652500167 FOR WRONG AMOUNT ENTERED	08/06/2025	07/29/2025	387.64
39606	VARSITY	VARSITY - Each cheerleaders individual practice wear, poms, backpack, and cheer shoes	08/06/2025	07/30/2025	8,180.63
39607	WALMART COMMUNITY	SPALDING PORTABLE 60" BASKETBALL HOOP WITH ACRYLIC BACKBOARD -REQUESTED BY BRIAN WESTER BK	08/19/2025	08/19/2025	348.00
	WALMART COMMUNITY	Welcome back/in service breakfast and snacks for staff on Meet the Teacher Night.	08/19/2025	08/19/2025	253.20
39608	BSN SPORTS/SPORT SUP	HS BOYS BASKETBALL SUPPLIES (QUOTE ATTACHED) REQUESTED BY BRIAN WESTER KB	08/25/2025	07/30/2025	1,936.62
39609	AU CONCEPTS & DESIGN	FOOTBALL HELMET DECALS - SEE ATTACHED QUOTE - REQUESTED BY BRYAN OAKES KB	08/28/2025	08/05/2025	1,329.65
39610	BIG GAME SPORTS, INC	FOOTBALL SUPPLIES - (FOOTBALL MUD, CONDITIONER, BRUSH,) - REQUESTED BY BRYAN OAKES KB	08/28/2025	08/11/2025	1,108.87
39611	WHATABURGER OF MESQU	MEALS FOR CROSS COUNTRY MEET IN KAUFMAN 8/21 - 8/23/25 - REQUFESTED BY SCOTT DELOZIER KB	08/28/2025	08/08/2025	141.91
39613	BSN SPORTS/SPORT SUP	FOOTBALL COACHES CLOTHING -(SEE ATTACHED QUOTE) - REQUESTED BY BRYAN OAKES KB	08/31/2025	08/31/2025	7,975.86
39614	BSN SPORTS/SPORT SUP	BASKETBALL CLOTHING - REQUESTED BY BRIAN WESTER (SEE ATTACHED QUOTE) KB	08/31/2025	08/31/2025	273.74
242500701	AMAZON CAPITAL SERVI	AMAZON - WOODSHOP ACTIVITY	08/06/2025	04/01/2025	498.76
	AMAZON CAPITAL SERVI	AMAZON - PROM DECORATIONS	08/06/2025	03/26/2025	1,116.30
	AMAZON CAPITAL SERVI	VOLLEYBALL CAMP SUPPLIES - REQUESTED BY SHELBI SHEPPARD KB	08/06/2025	08/04/2025	158.06
	AMAZON CAPITAL SERVI	MEET THE WILDCAT SUPPLIES - REQUESTED BY JACQUELYN YOUNG KB	08/06/2025	08/04/2025	96.93
242500702	DIGITAL GRAPHICS LLC	BANNERS FOR TENNIS COURTS - REQUESTED BY COLTON SMITH KB	08/06/2025	07/29/2025	420.00
242500719	AMAZON CAPITAL SERVI	STORAGE TOTES FOR BASEBALL UNIFORMS / SUPPLIES - REQUESTED BY STEPHEN CLAYTON KB	08/14/2025	08/04/2025	119.64
	AMAZON CAPITAL SERVI	AMAZON - BACK TO SCHOOL FAIR SUPPLIES	08/14/2025	08/01/2025	1,610.74
242500737	AMAZON CAPITAL SERVI	SD CARDS FOR FOOTBALL - REQUESTED BY COACH OAKES KB	08/28/2025	08/11/2025	99.00
	AMAZON CAPITAL SERVI	BOOMBOX FOR JH GYM - REQUESTED BY JACQUELYN YOUNG KB	08/28/2025	08/09/2025	499.95
242500741	AMAZON CAPITAL SERVI	Banquet supplies	08/31/2025	08/31/2025	644.91
242500742	DIGITAL GRAPHICS LLC	3X6 BANNERS FOR FOOTBALL FIELD - REQUESTED BY BRYAN OAKES KB	08/31/2025	08/31/2025	360.00

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	CHECK DATE	INVOICE DATE	AMOUNT
67224	BULT, CHRISTIN	PER DIEM FOR MEALS FOR THSCA COACHING SCHOOL IN SAN ANTONIO ON JULY 19- JULY 22, 2025 (SEE ATTACHED REIMBURSEMENT FORM) - REQUESTED BY BRYAN OAKES KB	08/01/2025	07/16/2025	-115.00
67297	AT&T MOBILITY LLC	INVOICE 287329116110X07232025; FIRSTNET MOBILE SERVICES FOR RAINS POLICE DEPARTMENT	08/06/2025	07/23/2025	124.77
	AT&T MOBILITY LLC	INV #287319218417X07232025 GEO NET SERVICES - TRANSPORTATION DEPT	08/06/2025	07/15/2025	612.25
67298	AVIVE SOLUTIONS, INC	INVOICE: INV10106 - AVIVE AED W/ CONNECT, AVIVE SEMI RIGID CARRY CASE AND ANNUAL SUBSCRIPTION	08/06/2025	07/24/2025	1,761.58
67299	BROWN, AARON	MEAL PER DIEM FOR THSCA COACHING SCHOOL IN SAN ANTONIO JULY 19 - JULY 22, 2025. KB	08/06/2025	07/31/2025	115.00
67300	BROWNSBORO ISD	JH GIRLS VOLLEYBALL TOURNAMENT SEPT. 27, 2025 @ BROWNSBORO - REQUESTED BY SHELBI SHEPPARD KB	08/06/2025	07/29/2025	500.00
67301	BSN SPORTS/SPORT SUP	JH GIRLS TRACK SUPPLIES - (SEE ATTACHED QUOTE) - REQUESTED BY JACQUELYN YOUNG KB	08/06/2025	07/19/2025	152.64
67302	Carolina Biological	PREVIOUSLY CLOSED CAROLINA BIOLOGICAL 4002500092 - LAST INVOICE TO BE PAID	08/06/2025	06/28/2025	228.09
67303	Carrier Enterprise,	INVOICE# 7302025-CARRIER ENTERPIRSE-COND FAN MOTOR #15225632 FOR HS CAFE-MAINT DEPT	08/06/2025	07/31/2025	436.50
67304	COMPLETE SUPPLY INC	INVOICE# 381234-COMPLETE SUPPLY-TOILET TISSUE-PAPER TOWELS-FLOOR CLEANER-DISINFECTANTS-CUSTODIAL DEPT	08/06/2025	07/29/2025	2,859.84
67305	DATA RECOGNITION COR	PRELAS AND LAS LICENSE AND MATERIALS (SEE ATTACHED FORM) - REQUESTED BY LYNDSAY HAYES KB	08/06/2025	06/20/2025	428.00
67306	DUKO OIL COMPANY	INV #222358 REG UNLEADED 87 OCTANE; DYED DIESEL - TRANSPORTATION DEPT	08/06/2025	07/24/2025	6,987.83
67307	FOSS, JAMES	INVOICE#812025-TRIP MEALS FOR 7-14-25 AND 7-17-25-TRANSPORTATION DEPT	08/06/2025	07/31/2025	30.00
67308	GRAHAM INTERNATIONAL	INVOICE#02S94033-GRAHAM INTERNATIONAL-REPAIRS FOR BUS #21-TRANSPORTATION DEPT	08/06/2025	07/29/2025	6,788.60
67309	GREENVILLE SUPPLY CO	INV #573064, #573291, & #573240 A/C FOR JR HIGH LIBRARY; PLUMBING SUPPLIES - MAINT DEPT	08/06/2025	06/19/2025	4,498.25
67310	JILL M SILER CONSULT	25-26 CONVOCATION SPEAKER (SEE ATTACHED QUOTE) KB	08/06/2025	08/01/2025	6,000.00
67311	Mejia, Roberto	INVOICE# 1042-ROBERTO MEJIA-MG CONCRETE CONSTRUCTION LLC-CONCRETE FOR INTERMEDIATE PLAYGROUND, ELEM PARKING LOT, WALKWAY AT ADMIN-OPERATIONS DEPT	08/06/2025	07/30/2025	19,852.00
67312	MINEOLA ATHLETICS	LADY JACKETS 9TH/JV VOLLEYBALL TOURNAMENT - REQUESTED BY SHELBI SHEPPARD KB	08/06/2025	07/29/2025	250.00
67313	MINEOLA ATHLETICS	JH B TEAMS VOLLEYBALL TOURNAMENT - REQUESTED BY SHELBI SHEPPARD KB	08/06/2025	07/29/2025	500.00
67314	OFFICE BARN	OFFICE BARN - WHITE BOARDS FOR CLASSROOM AND MR AKIN	08/06/2025	07/29/2025	417.60
67315	PEOPLES COMMUNICATIO	MO SERV FOR AUG 2025	08/06/2025	07/23/2025	1,104.97
67316	REGION 7 EDUCATION S	INV #098379 BUS RECERTIFICATION COURSE FOR CATHERINE WALLACE - TRANSPORTATION DEPT	08/06/2025	06/12/2025	150.00
	REGION 7 EDUCATION S	25-26 SCHOOL CALENDARS - REQUESTED BY: K. BRIMER KB	08/06/2025	07/31/2025	520.00
67317	ROGERS, PEYTON	MEAL PER DIEM FOR THSCA COACHING SCHOOL IN SAN ANTONIO JULY 19 - JULY 22, 2025. KB	08/06/2025	07/31/2025	115.00
67318	SOUTH RAINS WATER SU	MO SERV FROM 06-18 TO 07-21-25; JULY 2025	08/06/2025	07/19/2025	32.16
67319	SPARKLETTTS	JULY INVOICE #05G8700037643	08/06/2025	07/24/2025	137.91
67320	STEPHENSON, JASON	MEAL PER DIEM FOR THSCA COACHING SCHOOL IN SAN ANTONIO JULY 19 - JULY 22, 2025. KB	08/06/2025	07/31/2025	115.00
67321	TERMINIX INTERNATION	INVOICE# 461625749,	08/06/2025	07/11/2025	573.63

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	CHECK DATE	INVOICE DATE	AMOUNT
		461625829,461625560,461625677,461625621-TERMINIX-P EST CONTROL FOR ALL CAMPUSES JULY 2025-OPERATIONS DEPT			
67322	Texas Department of	STATE INSPECTIONS ON ALL CAMPUS CAFETERIAS 2025	08/06/2025	08/06/2025	1,200.00
67323	TEXAS PRO SOLUTIONS,	INVOICE: 31-1; PARKING LOT STRIPING 07-28-25	08/06/2025	07/28/2025	10,203.08
67324	Trane U.S., Inc.	INVOICE#7312025-TRANE US INC-COND FAN MOTOR#2TTR2024A1000AA FOR ROOM 101 AT JH-MAINT DEPT	08/06/2025	07/30/2025	355.81
67325	TRINITY VALLEY COMM.	TVCC INVOICE # RAINS-SU25 ATTN LACEE GERMAN	08/06/2025	07/31/2025	92.45
67326	TSRP LETTER JACKETS	LETTER JACKETS FOR ATHLETICS KB	08/06/2025	06/26/2025	665.00
67327	VERIZON WIRELESS	ACCT #2236220097-0001 JUNE 20 - JULY 19; INVOICE 6118898014	08/06/2025	07/19/2025	252.65
67328	BARRIOS- MARTINEZ, A	TRAINING SUPPLIES REIMB PER M. HALL	08/08/2025	08/08/2025	1,000.00
67329	CARSON, JERRAD	TRAINING SUPPLIES REIMB PER M. HALL	08/08/2025	08/08/2025	1,000.00
67330	FISHER, ROBERT	TRAINING SUPPLIES REIMB PER M. HALL	08/08/2025	08/08/2025	1,000.00
67331	HALL, MICHAEL	TRAINING SUPPLIES REIMB PER M. HALL	08/08/2025	08/08/2025	1,000.00
67332	MARRONE, SERENNAH	TRAINING SUPPLIES REIMB PER M. HALL	08/08/2025	08/08/2025	1,000.00
67333	PATTERSON, JEREMY	TRAINING SUPPLIES REIMB PER M. HALL	08/08/2025	08/08/2025	1,000.00
67334	SMALL, COURTNEY	TRAINING SUPPLIES REIMB PER M. HALL	08/08/2025	08/08/2025	1,000.00
67335	SMITH, VALERIE	TRAINING SUPPLIES REIMB PER M. HALL	08/08/2025	08/08/2025	1,000.00
67336	WALLACE, CATHERINE	TRAINING SUPPLIES REIMB PER M. HALL	08/08/2025	08/08/2025	1,000.00
67337	WALLACE, KEVIN	TRAINING SUPPLIES REIMB PER M. HALL	08/08/2025	08/08/2025	1,000.00
67338	WESTER, BRIAN	TRAINING SUPPLIES REIMB PER M. HALL	08/08/2025	08/08/2025	1,000.00
67339	WYATT, JIMMY	TRAINING SUPPLIES REIMB PER M. HALL	08/08/2025	08/08/2025	1,000.00
67340	RAINS ISD EDUCATION	FUNDRAISER PROCEEDS FOR 2025 GRADUATION RESERVED SEATING	08/13/2025	08/08/2025	2,110.00
67341	ByteSpeed LLC	grant CPUs for business, digital media, and Ag	08/14/2025	06/12/2025	9,000.00
67343	DATAMAX INC	COPIER BILL INVOICE LK00206029 AUG 2025	08/14/2025	08/05/2025	2,659.71
	DATAMAX INC	DATAMAX INVOICE 2759179 CONTRACT OVERAGES FOR JULY 2025	08/14/2025	08/01/2025	1,335.20
67344	DRUG TESTING OF TX	INVOICE# 7092-DRUG TESTING OF TEXAS-DOT PHYSICAL FOR R S WELLS-TRANSPORTATION DEPT	08/14/2025	08/07/2025	60.00
67345	GOLDSMITH, ALLYSON	CDC - ALLYSON GOLDSMITH - DIRECTOR'S CERTIFICATE RENEWAL	08/14/2025	08/13/2025	199.00
67346	HUNT REGIONAL MEDICA	INVOICE# 129584C9148-HUNT REGIONAL MEDICAL PARTNERS-PHYSICAL FOR J EASTER-FS DEPT	08/14/2025	08/01/2025	70.03
67347	KAUFMAN ISD	ENTRY FEE FOR KAUFMAN "RUN WITH THE LIONS" CROSS COUNTRY MEET AUG 22-23, 2025- REQUESTED BY SCOTT DELOZIER	08/14/2025	08/13/2025	400.00
67348	MACKIN EDUCATIONAL R	Books for the High school Library	08/14/2025	05/29/2025	1,326.12
67349	NICKS, JOSEPH	MILEAGE REIMBURSEMENT TO KILGORE (REGION 7 ESC) FOR RAC MEETING ON AUGUST 6, 2025. REQUESTED BY JOE NICKS	08/14/2025	08/06/2025	95.14
67350	PENN STATE OFFICE OF	LELA FISHER SCHOLARSHIP 2025-26 FOR COURTNEY FERRELL ST ID #918432816	08/14/2025	08/08/2025	1,000.00
67351	PERMA BOUND	Books for the intermediate library - Spring order - perma-bound	08/14/2025	05/13/2025	2,045.92
67352	PRIMO BRANDS	INV #05G8700064232 RENT ON EQUIPMENT - OPERATIONS DEPT	08/14/2025	07/24/2025	13.18
67353	RAINS ISD FOOD SERVI	Disposable plates, napkins, cups, plastic cutlery, tea, and sweetner packets for the End of Year Program/Lunch for all staff on May 30, 2025	08/14/2025	08/06/2025	164.11
67357	REGION 7 EDUCATION S	REGION 7 AEL ADVANCING EDUCATIONAL LEADERSHIP LYNLEE MCNAIR FEBRUARY 4-6	08/14/2025	02/24/2025	300.00
	REGION 7 EDUCATION S	INV #098950 20 HR BUS CERTIFICATION COURSE #361139 AT WELL POINT, TX - 7/22-24/2025 FOR	08/14/2025	08/05/2025	150.00

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	CHECK DATE	INVOICE DATE	AMOUNT
		VALERIE SMITH - TRANSPORTATION			
	REGION 7 EDUCATION S	INV #098949 20 HR BUS CERTIFICATION COURSE #361139, 7/22-24/2025 IN WILLS POINT, TX FOR DAVID BROYLES - TRANSPORTATION DEPT	08/14/2025	08/05/2025	150.00
	REGION 7 EDUCATION S	INV #098648 8 HR ONLINE BUS RECERTIFICATION COURSE IN JULY FOR MARK AARON - TRANSPORTATION DEPT	08/14/2025	08/05/2025	60.00
	REGION 7 EDUCATION S	INV #098647 8HR ONLINE BUS RECERTIFICATION COURSE IN JULY FOR ANTHONY BARRIOS - TRANSPORTATION DEPT	08/14/2025	08/05/2025	60.00
	REGION 7 EDUCATION S	INV #098946 8 HR ONLINE BUS RECERTIFICATION COURSE #367383. MAY 1 - 23, 2025 FOR JEREMY PATTERSON - TRANSPORTATION DEPT	08/14/2025	08/05/2025	60.00
	REGION 7 EDUCATION S	INV #098945 8 HR ONLINE BUS RECERTIFICATION COURSE #367383, MAY 1-23, 2025 FOR JESSE BRUBAKER - TRANSPORTATION DEPT	08/14/2025	08/05/2025	60.00
	REGION 7 EDUCATION S	REGION 7 TRAINING WORKSHOP: SCHOOL BOARD SUMMIT FOR BOARD OF TRUSTEES AND SUPERINTENDENT ON JULY 18, 2025. (BRENNAN POTTS, HEATH SISK, MAGGIE SALEM, SAVANNA CHRISTIAN, BRANDON PITRE, JIM MACK TAYLOR, ROBERT BURNS, AND JOE NICKS.) WORKSHOP ID #276348	08/14/2025	08/07/2025	1,600.00
67358	SCARBROUGH SCHOOL PS	July & August Contract Service School Psychologist	08/14/2025	08/14/2025	2,193.75
67360	SECURE SHREDDING AND	34 Boxed Shredded	08/14/2025	08/08/2025	204.00
	SECURE SHREDDING AND	Secure Shredding and Recycling 8/6/25 Acct # 5015 Shredding Visit with Standard Boxes for shredding	08/14/2025	08/06/2025	96.00
	SECURE SHREDDING AND	DOCUMENT SHREDDING 08-06-2025 FOR ADMIN OFFICE; INVOICE 342061	08/14/2025	08/06/2025	72.00
	SECURE SHREDDING AND	DOCUMENT SHREDDING 08-06-25 FOR FOOD SERVICE; INVOICE 342091	08/14/2025	08/06/2025	144.00
67361	TERMINIX INTERNATION	INVOICE# 462265660-TERMINIX-ANNUAL SPRAYING FOR ALL BUILDINGS ON CAMPUS-OPERATIONS DEPT	08/14/2025	07/31/2025	7,331.00
67362	Texas A & M Commerce	TEXAS A&M UNIVERSITY- COMMERCE - FALL 2024 TUITION & ASSESSMENT ENROLLMENT - INVOICE # 7461 - INVOICE DATE 11/08/2024	08/14/2025	08/06/2025	1,116.00
67363	TEXAS PRO SOLUTIONS,	INV #2350077 ROOF REPAIRS AT AG BLDG - MAINT DEPT	08/14/2025	08/12/2025	3,060.00
67364	THE NROC PROJECT	NROC (Texas College Bridge) INVOICE 202504-0001762 - FOR 25-26 SCHOOL YEAR	08/14/2025	04/09/2025	1,330.00
67365	Trane U.S., Inc.	INVOICE# 19831746 -TRANE US INCE-BLOWER MOTOR FOR ELEM BREAKROOM #101010717L-MAINT DEPT	08/14/2025	08/06/2025	835.66
67366	TSRP LETTER JACKETS	UIL Letter Jackets for Spring 2025 per Invoice from TSRP emailed invoice.	08/14/2025	06/26/2025	105.00
67370	WALMART COMMUNITY	WAL-MART - BACK TO SCHOOL STAFF - CHOCOLATE, DR PEPPER, SPRITE, COKE, MUFFINS, HONEY BUNS, ORANGE JUICE, APPLE JUICE	08/19/2025	08/19/2025	491.70
	WALMART COMMUNITY	WALMART - CHEER SUPPLIES	08/19/2025	08/19/2025	201.10
	WALMART COMMUNITY	INVOICE# 7102025-WALMART-VINEGAR FOR FLOOR MACHINE-CUSTODIAL DEPT-DRINKS FOR MAINT EMPLOYEES-MAINT DEPT	08/19/2025	08/19/2025	51.31
	WALMART COMMUNITY	INVOICE#19620129034552273390-WALMART-ITEMS FOR BACK TO SCHOOL FAIR-OPERATIONS DEPT	08/19/2025	08/19/2025	96.71
	WALMART COMMUNITY	CATERING SUPPLIES FOR ADMIN WORKSHOP BREAKFASTS AND NEW TEACHER ORIENTATION MEALS 2025 PER KAREN E.	08/19/2025	08/19/2025	893.78

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67370	WALMART COMMUNITY	WATER COOLERS AND CATERING SUPPLIES FOR FOOD SERVICE PER KAREN E.	08/19/2025	08/19/2025	58.24
	WALMART COMMUNITY	WALMART - CHEER SUPPLIES	08/19/2025	08/19/2025	87.30
67371	ABC LOGISTICAL RESOU	CPR cards health science	08/25/2025	06/14/2025	270.00
67372	DRUG TESTING OF TX	INVOICE# 7130-DRUG TESTING OF TEXAS-DOT PHYSICAL FOR D SMITH-TRANSPORTATION DEPT	08/25/2025	08/15/2025	100.00
67373	HARDY, COOK & HARDY,	Professional Services for July 2025 and Monthly Retainer	08/25/2025	07/14/2025	190.00
67374	HEGGERTY PHONEMIC AW	Yellow Book (English Primary)	08/25/2025	07/11/2025	697.76
67375	HOLT, ASHLEY	Contract School Psychologist June 4, 2025 - August 7, 2025.	08/25/2025	07/31/2025	1,007.50
67376	HOMETOWN TROPHIES	PLAQUE FOR BOARD ROOM DEDICATION(PHILIP ALEXANDER BOARD ROOM: CAST PLAQUE 16X20 ALUMINUM WITH COLOR PICTURE. ESTIMATE #1003	08/25/2025	08/13/2025	1,457.98
67377	IDEAL IMPACT, INC.	INVOICE SCC1827532; Q4 2025 WEB APP SCHEDULING FEE	08/25/2025	08/12/2025	2,059.00
67378	KATRINA MILLER ENTER	MTA Curriculum - Dyslexia Zoom - Lindsey Chamness - Intermediate - June 2-6, June 9-10, July 21-24, 2025	08/25/2025	05/26/2025	1,000.00
67379	MAILBOX EXPRESS	Sent Timeclocks off for repairs	08/25/2025	06/16/2025	63.05
67380	OFFICE BARN	OFFICE BARN - COUNSELOR'S DESKS AND FURNITURE 7/25/25	08/25/2025	08/19/2025	3,078.90
67381	QUILL CORPORATION	Cups for Kindergarten classrooms	08/25/2025	06/09/2025	326.27
67382	REGION 7 EDUCATION S	GT conference for 1st grade teacher.	08/25/2025	07/01/2025	100.00
67383	TERMINIX INTERNATION	INVOICE#S-462329200,462329250,462329064,462329134-TERMINIX-PEST CONTROL FOR ELEM, INTERMEDIATE,JH, HS CAMPUSES-OPERATIONS DEPT	08/25/2025	08/01/2025	369.89
67384	TEXAS FIRST RENTALS	INV #1554613.0001, #1553908-0001, & #1553908-0002 INTERMEDIATE PLAYGROUND; ROLLER FOR PARKING LOT - GROUNDS DEPT	08/25/2025	07/30/2025	3,913.14
67385	THE HOME DEPOT PRO	INVOICE# 877630087-THE HOME DEPOT-GLOVES, TRASH LINERS, LAUNDRY SOAP,URINAL SCREENS,CLEANERS, DUSTERS-CUSTODAIL DEPT	08/25/2025	08/06/2025	666.48
	THE HOME DEPOT PRO	INV #877674754, 877517722 MERV 8 AIR FILTERS 20X25X1 & 20X20X1 - MAINT DEPT	08/25/2025	08/06/2025	420.00
67386	Trane U.S., Inc.	INVOICE# 19881964-TRANE INC-BLOWER MOTOR FOR INTERMEDIATE CAMPUS RM 400-MAINT DEPT	08/25/2025	08/13/2025	483.05
67387	VIVACITY TECH PBC	Vivacity 200 qty Chromebooks	08/25/2025	08/15/2025	79,100.00
67388	ATMOS ENERGY	ACCTS: 3019692360, 3029420269, 3019692191 MO SERV FROM 07-10 TO 08-08-25	08/25/2025	08/07/2025	712.04
67389	Southwest Solutions	INVOICES 49842 & 49843 FS WALK IN FREEZERS JH/HS 08-07-25 REPAIRS	08/25/2025	08/07/2025	1,649.09
67390	VERIZON WIRELESS	INVOICE #6120562052; HOT SPOTS FOR DISTRICT JUNE 09 - AUG 08, 2025; ACCT 942356826-00001	08/25/2025	08/08/2025	245.30
67391	RAINS CNTY TAX ASSES	INVOICE# 8262025-RAINS COUNTY TAX ASSESSOR-REGISTRATION FOR NEW BUS #19-TRANSPORTATION DEPT	08/26/2025	08/26/2025	22.00
67392	AT&T MOBILITY LLC	INVOICE 287329116110X08232025; FIRSTNET MOBILE SERVICES FOR RAINS POLICE DEPARTMENT	08/28/2025	08/15/2025	124.77
67393	CITY OF EMORY	SERVICE AUGUST 2025	08/28/2025	08/15/2025	7,409.05
67394	D.H. PACE CO., INC	INV #ACR/270-21621 LATCH ASSEMBLY - MAINT DEPT	08/28/2025	08/22/2025	430.00
67395	GAME ONE	WALL MATS FOR THE JH GYM - REQUESTED BY BRYAN OAKES KB	08/28/2025	07/30/2025	4,185.00
67396	PRO TECH TRACK AND T	INVOICE# 8/24RAINS-PRO TECH TRACK AND TENNIS INC-REGRADE AREA REQUIRING EROSION CONTROL AND	08/28/2025	08/24/2025	25,975.00

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67398	RAINS ISD FOOD SERVI	REFORM LEVELING OF SOIL-PROVIDE ROCK AROUND COURTS-HYDRO MULCH ENTIRE DIRT AREA-GRASS SEED-APPLY WATER TO HYDRO 3 TIMES-ATHLETIC DEPT ENCUMBER MONEY FOR BREAKFAST FOR NEW EMPLOYEE ORIENTATION ON JULY 24, 2025- REQUESTED BY JOHN PORTWOOD KB	08/28/2025	07/24/2025	300.00
	RAINS ISD FOOD SERVI	MONEY ENCUMBERED FOR BREAKFAST ADMIN DAY 1 WORKSHOP JULY 28, 2025 - REQUESTED BY JOHN PORTWOOD KB	08/28/2025	08/04/2025	125.00
	RAINS ISD FOOD SERVI	ENCUMBER MONEY FOR ESTIMATED COST OF CONVOCATION BREAKFAST FOR 25-26 SCHOOL YEAR. KB	08/28/2025	08/01/2025	1,768.27
67399	SOUTH RAINS WATER SU	MO SERV FROM 07-21 TO 08-18-25; AUGUST 2025	08/28/2025	08/18/2025	32.16
67400	SPARKLETTS	AUGUST INVOICE #05H8700037643	08/28/2025	08/26/2025	38.97
12194597	WALLING, PHD, MAC	TCLEOSE PSYCHOLOGICAL EVAL; AUG 2025	08/18/2025	08/18/2025	250.00
12194635	JP MORGAN CHASE BANK	TASB - Post Legislative Changes to the Student Handbook; Jennifer Moore	08/27/2025	08/27/2025	50.00
	JP MORGAN CHASE BANK	Holiday Inn Express & Suites Reservation for Ruston Bult; Bluebonnet Training July 29 - July 31	08/27/2025	08/27/2025	214.00
	JP MORGAN CHASE BANK	Hotel Reservation for Matthew Hook at Hampton Inn San Antonio, July 24 - July 26, for the Texas Bandmasters Association Convention	08/27/2025	08/27/2025	255.43
	JP MORGAN CHASE BANK	Texas Bandmasters Membership Fee; Matthew Hook	08/27/2025	08/27/2025	225.00
	JP MORGAN CHASE BANK	Pizza for teachers before Open House on Aug 7th; Jennifer Moore	08/27/2025	08/27/2025	287.30
	JP MORGAN CHASE BANK	Top Golf outing for JH Staff on 7/31/25; Extra salad ordered. Please refer to PO 3002500147, which has already been approved; Jennifer Moore	08/27/2025	08/27/2025	168.00
	JP MORGAN CHASE BANK	Breakfast for staff PD; Jennifer Moore	08/27/2025	08/27/2025	156.52
	JP MORGAN CHASE BANK	TASB - Customize your Student Publications Webinar; Jennifer Moore	08/27/2025	08/27/2025	25.00
	JP MORGAN CHASE BANK	SMORE newsletter design template	08/27/2025	08/27/2025	99.00
	JP MORGAN CHASE BANK	Ron Clark Academy; Housepoints App; Jennifer Moore	08/27/2025	08/27/2025	2,000.00
	JP MORGAN CHASE BANK	BROOKSHIRES - MEAL SUPPLIES FOR COACHING RETREAT - REQUESTED BY BRYAN OAKES KB	08/27/2025	08/27/2025	528.95
	JP MORGAN CHASE BANK	LODGING FOR 24 COACHES FOR THSCA CONFERENCE JULY 19 - JULY 22, 2025 IN SAN ANTONIO KB	08/27/2025	08/27/2025	6,584.88
	JP MORGAN CHASE BANK	TEA: Aide Certification for new junior high paraprofessional Kathy Goldsmith	08/27/2025	08/27/2025	17.00
	JP MORGAN CHASE BANK	TEA: Aide Certification for new elementary paraprofessional Aaron Brown	08/27/2025	08/27/2025	17.00
	JP MORGAN CHASE BANK	TEA: Aide Certification for new elementary paraprofessional Tayler Green	08/27/2025	08/27/2025	17.00
	JP MORGAN CHASE BANK	TEA: Aide Certification and Fingerprinting for new elementary paraprofessional Crystal Beaudoin	08/27/2025	08/27/2025	56.00
	JP MORGAN CHASE BANK	TEA: Aide Certification for new intermediate paraprofessional Kaylee Rush	08/27/2025	08/27/2025	17.00
	JP MORGAN CHASE BANK	EL MANNA EMORY; MEAL FOR BOARD MEETING ON JULY 14, 2025	08/27/2025	08/27/2025	120.45
	JP MORGAN CHASE BANK	HS GIRLS VOLLEYBALL TEAM BONDING ACTIVITY (THE ESCAPE GAME)- REQUESTED BY SHELBI SHEPPARD KB	08/27/2025	08/27/2025	1,147.72
	JP MORGAN CHASE BANK	JP MORGAN - BROOKSHIRES MEET THE TEACHER FOOD	08/27/2025	08/27/2025	380.04
	JP MORGAN CHASE BANK	JP MORGAN - CHEER COACHES TRAVELING EXPENSES TO SAN ANTONIO	08/27/2025	08/27/2025	311.13
	JP MORGAN CHASE BANK	JP MORGAN - COACHING SCHOOL TRAVEL PO	08/27/2025	08/27/2025	692.84

CHECK		INVOICE		CHECK	INVOICE	AMOUNT
NUMBER	VENDOR	DESCRIPTION		DATE	DATE	
12194635	JP MORGAN CHASE BANK	JP MORGAN - LA QUINTA CAMT ANNUAL CONFERENCE 2025		08/27/2025	08/27/2025	1,863.09
	JP MORGAN CHASE BANK	JP MORGAN - PARKING AND GAS FOR CAMT CONFERENCE IN SAN ANTONIO		08/27/2025	08/27/2025	168.92
	JP MORGAN CHASE BANK	JP MORGAN - TASB ZOOM WEBINAR FOR PRINCIAPLS 7/17/25		08/27/2025	08/27/2025	25.00
	JP MORGAN CHASE BANK	JP MORGAN - CHEER COACHES TRAVELING EXPENSES TO SAN ANTONIO		08/27/2025	08/27/2025	37.00
	JP MORGAN CHASE BANK	PARKING PUT ON KORTNEY CLAYTON'S JP MORGAN CARD FOR THE THSCA CONFERENCE IN SAN ANTONIO JULY 19 - 22, 2025 - REQUESTED BY STEPHEN CLAYTON KB		08/27/2025	08/27/2025	153.73
	JP MORGAN CHASE BANK	JP MORGAN - GINGERS LEMONADE FOR BACK TO SCHOOL FOR TEACHERS		08/27/2025	08/27/2025	586.72
	JP MORGAN CHASE BANK	Smore newsletter for elementary principal.		08/27/2025	08/27/2025	179.00
	JP MORGAN CHASE BANK	INVOICE#7142025-PIZZA HUT-LUNCH FOR OPERATIONS DEPT-		08/27/2025	08/27/2025	431.35
	JP MORGAN CHASE BANK	BURGER BAR FROM THE COVE FOR ADMIN WS DAY 1 LUNCH - 7/28/25 (FNB OF TEXAS TO REIMBURSE) KB		08/27/2025	08/27/2025	525.00
	JP MORGAN CHASE BANK	(WALMART) SUPPLIES FOR NEW EMPLOYEE ORIENTATION ON 7/24/25 - REQUESTED BY JOHN PORTWOOD KB		08/27/2025	08/27/2025	212.94
	JP MORGAN CHASE BANK	BINDERS FOR ADMIN WORKSHO / OFFICE SUPPLIES PURCHASED AT OFFICE DEPOT KB		08/27/2025	08/27/2025	213.68
	JP MORGAN CHASE BANK	MONEY ENCUMBERED FOR BACK TO SCHOOL LUNCH FOR STAFF FOR 25-26 SCHOOL YEAR - REQUESTED BY JOHN PORTWOOD KB		08/27/2025	08/27/2025	3,401.00
	JP MORGAN CHASE BANK	YALL COME BACK CAFE - MEAL FOR TEAM BUILDING FOR ADMINISTRATION AND BUSINESS OFFICE - 8/7/25 - REQUESTED BY JOHN PORTWOOD KB		08/27/2025	08/27/2025	211.89
	JP MORGAN CHASE BANK	MCDONALDS 7.46 - MEAL FOR JOHN PORTWOOD ON 7/15/25 TO PURCHASE SUPPLIES FOR ADMIN WORKSHOP KB		08/27/2025	08/27/2025	7.46
	JP MORGAN CHASE BANK	Fingerprinting - IdentoGO by Idemia MorphoTrust USA -- UZTX-65Y9TH - Elyssa Hutchison		08/27/2025	08/27/2025	48.00
	JP MORGAN CHASE BANK	FALL TUITION 2025 M.HALL		08/27/2025	08/27/2025	610.00
	JP MORGAN CHASE BANK	NTTA CHARGE ON 07-21-25; AUTO CHARGE TOLL TAGS FOR DISTRICT		08/27/2025	08/27/2025	500.00
	JP MORGAN CHASE BANK	HOTELS.COM: ACCOMODATIONS FOR J. WYATT QUALITY INN 07-12 THRU 07-20-25		08/27/2025	08/27/2025	-856.45
	JP MORGAN CHASE BANK	KALAHARI: HOTEL ACCOMODATIONS FOR TSUG 2025 FOR R. DUDLEY, C. WHITE, L. TRIEB, K. CHILDERS, D. LENNON		08/27/2025	08/27/2025	576.00
	JP MORGAN CHASE BANK	Fingerprinting - IdentoGO by Idemia MorphoTrust USA -- UZTX-664NV4 - Shannon Gardenhire		08/27/2025	08/27/2025	48.00
	JP MORGAN CHASE BANK	Fingerprinting - IdentoGO by Idemia MorphoTrust USA -- UZTX-664NVK - Ashley Burgin		08/27/2025	08/27/2025	48.00
	JP MORGAN CHASE BANK	Fingerprinting - IdentoGO by Idemia MorphoTrust USA -- UZTX-65Y9TJ - Jerome Easter		08/27/2025	08/27/2025	48.00
	JP MORGAN CHASE BANK	Fingerprinting - IdentoGO by Idemia MorphoTrust USA -- UZTX-66S5T9 - Minnat Fivecoat		08/27/2025	08/27/2025	48.00
	JP MORGAN CHASE BANK	Fuel for travel this summer Ag speaking contest, state convention, teachers conference		08/27/2025	08/27/2025	502.07
	JP MORGAN CHASE BANK	Sympathy arrangements class project		08/27/2025	08/27/2025	246.36
	JP MORGAN CHASE BANK	Ag teacher conference registration 4 teachers		08/27/2025	08/27/2025	700.00
	JP MORGAN CHASE BANK	Grant Ice machine for Culinary		08/27/2025	08/27/2025	3,652.68
	JP MORGAN CHASE BANK	Hotels for ag teacher conference		08/27/2025	08/27/2025	428.42
	JP MORGAN CHASE BANK	Meals for San Antonio 1 student and 1 sponsor		08/27/2025	08/27/2025	169.72
	JP MORGAN CHASE BANK	hotels for national livestock show		08/27/2025	08/27/2025	2,432.88

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12194635	JP MORGAN CHASE BANK	meals for judging and build off 12 students and 3 advisors 3 days each	08/27/2025	08/27/2025	1,065.05
	JP MORGAN CHASE BANK	JP MORGAN - BROOKSHIRES FOR TEACHER BREAKFAST	08/27/2025	08/27/2025	46.06
	JP MORGAN CHASE BANK	JP MORGAN - TEXAS BANDMASTERS ASSOCIATION MEMBERSHIP FEE ODIS BONNER	08/27/2025	08/27/2025	225.00
	JP MORGAN CHASE BANK	JP MORGAN - LA QUINTA IN AND SUITES SAN ANTONIO RIVER WALK BAND DIRECTOR CONFERNECE 4 NIGHTS	08/27/2025	08/27/2025	716.52
	JP MORGAN CHASE BANK	JP MORGAN - USA CHEER SAFTEY COURSE FOR UCA CHEER CAMP (\$80x2=\$160)	08/27/2025	08/27/2025	160.00
	JP MORGAN CHASE BANK	JP MORGAN - HOTEL FOR COUNSELING CONFERENCE COURTYARD DALLAS FLOWER MOUND	08/27/2025	08/27/2025	342.70
	JP MORGAN CHASE BANK	MEALS FOR FOOD SERVICE TRAINING KILGORE 07-30-25	08/27/2025	08/27/2025	494.72
	JP MORGAN CHASE BANK	FOOD HANDLERS CERTIFICATIONS PER KAREN E.	08/27/2025	08/27/2025	189.72
	JP MORGAN CHASE BANK	EL MANNA: TEAM BUILDING/TRAINING MEAL PER KAREN E.	08/27/2025	08/27/2025	274.40
	JP MORGAN CHASE BANK	DONUTS FOR CATERING CONVOCATION 2025 PER KAREN E.	08/27/2025	08/27/2025	132.59
	JP MORGAN CHASE BANK	1 room Marriott San Antonio Riverwalk - CPI Training July 21-July 23, 2025. Stacy Gibson	08/27/2025	08/27/2025	759.15
	JP MORGAN CHASE BANK	26 COACHES FOR THSCA 2025-2026 MEMBERSHIPS AND 22 COACHES FOR THSCA 2025 COACHING SCHOOL JULY 20-22, 2025 IN SAN ANTONIO TEXAS - REQUESTED BY BRYAN OAKES KB	08/27/2025	08/27/2025	3,980.00
	JP MORGAN CHASE BANK	ENCUMBER MONEY FOR BREAKFAST FOR ADMIN WORKSHOP DAY 2 WORKSHOP ON JULY 25 PURCHASE AT KT'Z - REQUESTED BY JOHN PORTWOOD KB	08/27/2025	08/27/2025	138.44
	JP MORGAN CHASE BANK	INVOICE# 8192025-JP MORGAN STATEMENT JULY 2025-SEE ATTACHED	08/27/2025	08/27/2025	4,117.56
	JP MORGAN CHASE BANK	MEALS AT CHEDDARS FOR HS GIRLS VOLLEYBALL TEAM BONDING ON AUG. 2, 2025 - REQUESTED BY SHELBI SHEPPARD KB	08/27/2025	08/27/2025	352.65
242500509	AMAZON CAPITAL SERVI	AMAZON - SEE ATTACHED - ATTN: TINY JONES	08/12/2025	04/04/2025	-33.99
	AMAZON CAPITAL SERVI	AMAZON - SEE ATTACHED - ATTN: SHELBI SHEPPARD	08/12/2025	04/08/2025	-104.11
	AMAZON CAPITAL SERVI	AMAZON - SEE ATTACHED - ATTN: SUZIE HERNANDEZ	08/12/2025	04/05/2025	-90.82
242500706	AMAZON CAPITAL SERVI	GOLF SUPPLIES - REQUESTED BY KELSEY FRAZIER KB	08/06/2025	06/16/2025	497.91
	AMAZON CAPITAL SERVI	HS BOYS TRACK SUPPLIES - REQUESTED BY BRYAN KELLEY KB	08/06/2025	06/11/2025	175.23
	AMAZON CAPITAL SERVI	JH BOYS TRACK SUPPLIES - REQUESTED BY BRYAN KELLEY KB	08/06/2025	06/17/2025	296.89
	AMAZON CAPITAL SERVI	JH VOLLEYBALL SUPPLIES	08/06/2025	06/02/2025	224.16
	AMAZON CAPITAL SERVI	AMAZON - COACHES SUPPLES	08/06/2025	06/18/2025	441.88
	AMAZON CAPITAL SERVI	AMAZON - HIGH SCHOOL OFFICE NECESSITIES	08/06/2025	06/17/2025	544.01
	AMAZON CAPITAL SERVI	AMAZON - OAP COSTUMES AND SET FIANL ORDER	08/06/2025	03/10/2025	221.51
	AMAZON CAPITAL SERVI	HARTMAN'S COMPLETE GUIDE FOR THE PHLEOTOMY TECHNICIAN, 2E - REQUESTED BY SHANTIL WALLACE KB	08/06/2025	08/06/2025	462.00
	AMAZON CAPITAL SERVI	INVOICE#7222025-DOOR CLOSURE FOR HS CAFE FREEZER DOOR	08/06/2025	08/04/2025	69.49
242500707	BURNS, TERESA	Meals & Mileage for Dyslexia Training - Van ISD.	08/06/2025	07/17/2025	594.72
242500708	CROSSROAD COMMUNICAT	INV #15621 & #15622 RENT DVR CAMERS FOR BUSES; RENT FOR BUS RADIOS; RENT FOR TK-3173 PORTABLE UNITS - CUSTODIAL/TRANSPORTATION DEPT	08/06/2025	07/31/2025	2,612.00
242500709	DEALERS ELECTRIC CO	INVOICE#S S101656537.001 & S101656537.003-DEALERS ELECTRIC CO-LIGHTS FOR INTERMEDIATE AND JH-MAINT DEPT	08/06/2025	07/24/2025	1,430.58
	DEALERS ELECTRIC CO	INV #S101677979.001, #S101638563.006, CM #S101638563.007 LIGHTS FOR INTERMEDIATE - MAINT DEPT	08/06/2025	07/28/2025	1,032.45

CHECK		INVOICE	CHECK	INVOICE	AMOUNT
NUMBER	VENDOR	DESCRIPTION	DATE	DATE	
242500710	DIGITAL GRAPHICS LLC	INVOICE# 11802-DIGITAL GRAPHICS-NEW SIGNS FOR INTERMDIATE PARKING LOT-OPERATIONS DEPT	08/06/2025	07/28/2025	199.50
242500711	FARMERS ELECTRIC COO	ELECTRICITY 06-22 TO 07-22-25	08/06/2025	08/06/2025	28,697.03
	FARMERS ELECTRIC COO	ELECTRICITY 06-22 TO 07-22-25	08/06/2025	08/06/2025	425.02
	FARMERS ELECTRIC COO	ELECTRICITY 06-22 TO 07-22-25	08/06/2025	08/06/2025	21.15
	FARMERS ELECTRIC COO	ELECTRICITY 06-22 TO 07-22-25	08/06/2025	08/06/2025	281.62
	FARMERS ELECTRIC COO	ELECTRICITY 06-22 TO 07-22-25	08/06/2025	08/06/2025	45.00
242500712	GIBSON, STACY	Meals, Mileage and Parking for CPI Training for Trainers	08/06/2025	07/21/2025	679.64
242500713	RAINS COUNTY LEADER	2024-2025 EMPLOYMENT AD IN RAINS COUNTY LEADER. SEPTEMBER 2024-AUGUST 2025	08/06/2025	08/06/2025	117.25
242500714	UNIFIRST CORPORATION	INVOICE# 2780173101-UNIFIRST-UNIFORM SERVICES-TRANSPORTATION DEPT	08/06/2025	07/31/2025	43.24
242500715	UNIVERSAL TIME EQUIP	UNIVERAL TIME EQUIPMENT CO - SEE ATTACHED - ATTN: JC VANCE	08/06/2025	07/16/2025	360.00
242500716	WALSH GALLEGOS TREVI	Professional Services Rendered dates June 15 - July 15, 2025. Inv# 713626, 713627, 713628	08/06/2025	08/01/2025	10,107.00
242500717	WASTE CONNECTIONS	INVOICE# 8746644V174-WASTE CONNECTIONS-3 30 YARD OPEN TOP DUMPSTERS EMPTIED-OPERATIONS DEPT	08/06/2025	07/31/2025	4,760.75
242500721	AMAZON CAPITAL SERVI	AMAZON - SEE ATTACHED - ATTN: TINY JONES	08/14/2025	04/04/2025	33.99
	AMAZON CAPITAL SERVI	AMAZON - SEE ATTACHED - ATTN: SHELBI SHEPPARD	08/14/2025	04/08/2025	104.11
	AMAZON CAPITAL SERVI	AMAZON - SEE ATTACHED - ATTN: SUZIE HERNANDEZ	08/14/2025	04/05/2025	90.82
	AMAZON CAPITAL SERVI	Changing area Intermediate Lifeskills Michelle Virgil	08/14/2025	08/11/2025	254.87
	AMAZON CAPITAL SERVI	INV #06302025 GALLON ICED TEA BAGS; COFFEE; COFFEE CARAFE - OPERATIONS DEPT	08/14/2025	07/15/2025	166.53
242500722	DEALERS ELECTRIC CO	INV #S101638563.005 SLIP FITTER MOUNT - MAINT DEPT	08/14/2025	07/16/2025	75.00
242500723	HARRIS SCHOOL SOLUTI	JDOX AUGUST 2025; INVOICE JR3MN0002953	08/14/2025	08/14/2025	1,026.00
242500724	KISER'S GLASS	INV #37449 GLASS REPLACEMENT ON CUSTODIAL'S TRUCK - GROUNDS DEPT	08/14/2025	08/07/2025	210.00
242500725	RAINS COUNTY LEADER	NON DISCRIMINATION AD FOR THE RAINS COUNTY LEADER - REQUESTED BY LYNDSAY HAYES KB	08/14/2025	08/07/2025	296.00
242500726	UNIFIRST CORPORATION	INV #2780174433 RUG & UNIFORM SRVICES FOR 8/7/2025 - OPERATIONS/TRANSPORTATION DEPT	08/14/2025	08/07/2025	109.13
242500732	AMAZON CAPITAL SERVI	Donation bucket for elementary cafeteria	08/25/2025	08/11/2025	174.67
	AMAZON CAPITAL SERVI	Principal supplies. pens and spiral notebooks	08/25/2025	08/05/2025	72.99
	AMAZON CAPITAL SERVI	BlueBonnet supplies for classrooms. Globes, stickers, magnets, sheet protectors, index cards, mirrors, markers, etc.	08/25/2025	07/19/2025	1,311.94
	AMAZON CAPITAL SERVI	Pencils, felt tip markers, pens, heavy duty hangers, expanding file folders, folder organizer, books, storage drawer, shelves, magnetic clips, markers.	08/25/2025	07/31/2025	25.92
	AMAZON CAPITAL SERVI	INVOICE# 8142025-AMAZON-ICE MACHINE SOLENOID WATER VALVE REPLACEMENT FOR BUS BARN ICE MACHINE-TRANSPORTATION DEPT	08/25/2025	08/16/2025	36.90
	AMAZON CAPITAL SERVI	INV #08122025 MACHINE WATER VALVE ASSEMBLY FOR ICE MACHINE AT HOME SIDE CONESSION STAND - MAINT DEPT	08/25/2025	08/16/2025	32.99
	AMAZON CAPITAL SERVI	INV 08112025 KASOAL DOOR CLOSER - MAINT DEPT	08/25/2025	08/18/2025	93.56
	AMAZON CAPITAL SERVI	INVOICE#812025-ENTRANCE FLOOR MATS 3X5 BLUE: DOG DOOR MAT FOR MUDDY PAWS 60X36 NAVY BLUE-OPERATIONS DEPT	08/25/2025	08/14/2025	2,468.45
	AMAZON CAPITAL SERVI	hdmi cable for newline tvs	08/25/2025	07/02/2025	167.56
	AMAZON CAPITAL SERVI	Grant heat press	08/25/2025	06/28/2025	408.26

CHECK		INVOICE	CHECK	INVOICE	AMOUNT
NUMBER	VENDOR	DESCRIPTION	DATE	DATE	
242500732	AMAZON CAPITAL SERVI	AMAZON - DESK FOR CENA	08/25/2025	08/11/2025	399.99
	AMAZON CAPITAL SERVI	AMAZON - SCIENCE DEPARTMENT CTE ORDER	08/25/2025	08/11/2025	1,335.84
	AMAZON CAPITAL SERVI	Thumb tacks for Panic Buttons & 10FT VGA for Hogue at HS	08/25/2025	08/20/2025	13.58
	AMAZON CAPITAL SERVI	Potable Monitor and Locking File Cabinet	08/25/2025	08/20/2025	182.92
242500733	BALFOUR	ACCOUNT #468109 BALFOUR - DIPLOMA COVERS - CLOSING PO 4002500099 DUE TO DIFFERENCE. SEE ATTACHED INVOICES.	08/25/2025	07/31/2025	842.36
242500734	CYNERGY TECHNOLOGY	Cynergy Technology Agreement for 2025 - 2026	08/25/2025	07/31/2025	29,900.00
242500735	MATHESON	Welding gases and welding rods	08/25/2025	07/31/2025	76.53
242500736	Performance Equipmen	INV #59705 REPAIRS TO HIGH SCHOOL & ELEMENTARY FIRE ALARMS - MAINT DEPT	08/25/2025	08/08/2025	707.50
242500739	AMAZON CAPITAL SERVI	List of supplies for Dyslexia Take Flight Teresa Burns	08/28/2025	08/25/2025	549.10
242500740	GALLS LAW ENFORCEMEN	BALANCE ON PO 0412500045 CLOSED EARLY IN ERROR: SUPPLIES FOR SRO L. BRIMER: PANTS, POLOS, TRANSFERS ETC; SEE ATTACHED REQ	08/28/2025	08/06/2025	73.20
9302049	USBank	INTEREST ON BOND 249634000; INVOICE #2935729	08/19/2025	08/15/2025	18,825.00
	USBank	INTEREST ON BOND 223053000; INVOICE #2934594	08/19/2025	08/15/2025	118,025.00
49972	ASSOC OF TX PROFESSI	Payroll accrual	08/20/2025	08/20/2025	19.51
49973	RAINS ISD CHILD NUTR	Payroll accrual	08/20/2025	08/20/2025	222.75
49974	RAINS ISD	Payroll accrual	08/20/2025	08/20/2025	4,296.72
49975	TEXAS CLASSROOM TEAC	Payroll accrual	08/20/2025	08/20/2025	82.14
80525	INTERNAL REVENUE SER	Payroll accrual	08/05/2025	08/05/2025	693.54
	INTERNAL REVENUE SER	Payroll accrual	08/05/2025	08/05/2025	1,351.85
	INTERNAL REVENUE SER	Payroll accrual	08/05/2025	08/05/2025	475.00
	INTERNAL REVENUE SER	Payroll accrual	08/05/2025	08/05/2025	693.54
	INTERNAL REVENUE SER	Payroll accrual	08/05/2025	08/05/2025	1.23
	INTERNAL REVENUE SER	Payroll accrual	08/05/2025	08/05/2025	0.00
	INTERNAL REVENUE SER	Payroll accrual	08/05/2025	08/05/2025	1.23
	OFFICE OF THE ATTORN	Payroll accrual	08/05/2025	08/05/2025	379.00
82025	INTERNAL REVENUE SER	Payroll accrual	08/20/2025	08/20/2025	16,426.96
	INTERNAL REVENUE SER	Payroll accrual	08/20/2025	08/20/2025	55,268.31
	INTERNAL REVENUE SER	Payroll accrual	08/20/2025	08/20/2025	7,007.68
	INTERNAL REVENUE SER	Payroll accrual	08/20/2025	08/20/2025	16,426.96
	National Life Group	Payroll accrual	08/20/2025	08/05/2025	130.80
	National Life Group	Payroll accrual	08/20/2025	08/20/2025	203.71
	OFFICE OF THE ATTORN	Payroll accrual	08/20/2025	08/20/2025	379.00
	OMNI	Payroll accrual	08/20/2025	08/20/2025	2,838.00
	RAINS ISD	Payroll accrual	08/20/2025	08/05/2025	448.86
	RAINS ISD	Payroll accrual	08/20/2025	08/05/2025	0.63
	RAINS ISD	Payroll accrual	08/20/2025	08/20/2025	11,622.13
82125	INTERNAL REVENUE SER	Payroll accrual	08/21/2025	08/21/2025	13.11
	INTERNAL REVENUE SER	Payroll accrual	08/21/2025	08/21/2025	12.99
	INTERNAL REVENUE SER	Payroll accrual	08/21/2025	08/21/2025	13.11
	RAINS ISD	Payroll accrual	08/21/2025	08/21/2025	10.89
82225	INTERNAL REVENUE SER	Payroll accrual	08/22/2025	08/22/2025	12.51
	INTERNAL REVENUE SER	Payroll accrual	08/22/2025	08/22/2025	0.00
	INTERNAL REVENUE SER	Payroll accrual	08/22/2025	08/22/2025	12.51
	INTERNAL REVENUE SER	Payroll accrual	08/22/2025	08/22/2025	94.85
	INTERNAL REVENUE SER	Payroll accrual	08/22/2025	08/22/2025	103.72
	INTERNAL REVENUE SER	Payroll accrual	08/22/2025	08/22/2025	94.85
	RAINS ISD	Payroll accrual	08/22/2025	08/22/2025	10.78
	RAINS ISD	Payroll accrual	08/28/2025	08/22/2025	49.06
83127	TEACHER RETIREMENT S	Payroll accrual	08/31/2025	08/05/2025	297.38
	TEACHER RETIREMENT S	Payroll accrual	08/31/2025	08/05/2025	3,774.47

CHECK		INVOICE		CHECK	INVOICE	AMOUNT
NUMBER	VENDOR	DESCRIPTION		DATE	DATE	
83127	TEACHER RETIREMENT S	Payroll accrual		08/31/2025	08/05/2025	343.20
	TEACHER RETIREMENT S	Payroll accrual		08/31/2025	08/05/2025	0.55
	TEACHER RETIREMENT S	Payroll accrual		08/31/2025	08/05/2025	6.98
	TEACHER RETIREMENT S	Payroll accrual		08/31/2025	08/05/2025	0.63
	TEACHER RETIREMENT S	Payroll accrual		08/31/2025	08/20/2025	7,292.04
	TEACHER RETIREMENT S	Payroll accrual		08/31/2025	08/20/2025	92,899.37
	TEACHER RETIREMENT S	Payroll accrual		08/31/2025	08/20/2025	8,415.78
	TEACHER RETIREMENT S	Payroll accrual		08/31/2025	08/20/2025	2,140.00
	TEACHER RETIREMENT S	Payroll accrual		08/31/2025	08/20/2025	7,864.83
	TEACHER RETIREMENT S	Payroll accrual		08/31/2025	08/21/2025	5.88
	TEACHER RETIREMENT S	Payroll accrual		08/31/2025	08/21/2025	74.61
	TEACHER RETIREMENT S	Payroll accrual		08/31/2025	08/21/2025	6.78
	TEACHER RETIREMENT S	Payroll accrual		08/31/2025	08/22/2025	5.61
	TEACHER RETIREMENT S	Payroll accrual		08/31/2025	08/22/2025	71.18
	TEACHER RETIREMENT S	Payroll accrual		08/31/2025	08/22/2025	6.47
	TEACHER RETIREMENT S	Payroll accrual		08/31/2025	08/22/2025	36.02
	TEACHER RETIREMENT S	Payroll accrual		08/31/2025	08/22/2025	457.19
	TEACHER RETIREMENT S	Payroll accrual		08/31/2025	08/22/2025	41.56
	TEACHER RETIREMENT S	TRS matching -- from JE Batch Number ZT250801		08/31/2025	08/31/2025	41,604.58
70582060	Gentry Financial Gro	Payroll accrual		08/20/2025	08/20/2025	1,390.22
	Gentry Financial Gro	Payroll accrual		08/20/2025	08/20/2025	693.88
	Gentry Financial Gro	Payroll accrual		08/20/2025	08/20/2025	177.60
	Gentry Financial Gro	Payroll accrual		08/20/2025	08/20/2025	5,291.23
	Gentry Financial Gro	Payroll accrual		08/20/2025	08/20/2025	2,333.88
	Gentry Financial Gro	Payroll accrual		08/20/2025	08/20/2025	1,941.00
	Gentry Financial Gro	Payroll accrual		08/20/2025	08/20/2025	1,508.00
	Gentry Financial Gro	Payroll accrual		08/20/2025	08/20/2025	343.18
	Gentry Financial Gro	Payroll accrual		08/20/2025	08/20/2025	1,680.00
	Gentry Financial Gro	Payroll accrual		08/20/2025	08/20/2025	319.00
	Gentry Financial Gro	Payroll accrual		08/20/2025	08/20/2025	1,709.40
	Gentry Financial Gro	Payroll accrual		08/20/2025	08/20/2025	1,292.64
	Gentry Financial Gro	Payroll accrual		08/20/2025	08/20/2025	461.50
	Gentry Financial Gro	Payroll accrual		08/20/2025	08/20/2025	2,485.00
Totals for checks						878,784.81

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
181	COCURRICULAR	1,238.54	0.00	22,046.93	23,285.47
199	GENERAL FUND	29,262.23	2,110.00	232,823.13	264,195.36
211	TITLE I	5,007.73	0.00	0.00	5,007.73
224	IDEA PART B FORMULA	2,163.56	0.00	0.00	2,163.56
240	FOOD SERVICE	3,117.47	0.00	5,154.57	8,272.04
244	VOC. ED.-BASIC GRANT	0.00	0.00	12,852.67	12,852.67
279	E3 TCLAS	206.48	0.00	0.00	206.48
282	ESSER III	77.33	0.00	0.00	77.33
289	CLASS SIZE REDUCTION GRANT	211.84	0.00	0.00	211.84
410	STATE TEXTBOOK FUND	0.00	0.00	79,562.00	79,562.00
429	MISC GRANTS	0.00	0.00	12,250.00	12,250.00
461	Campus Activity	0.00	0.00	41,543.94	41,543.94
494	Rains CDC/After School / Wild	319.40	0.00	247.00	566.40
599	DEBT SERVICE	0.00	0.00	136,850.00	136,850.00
620	SMALL PROJECTS	0.00	0.00	25,975.00	25,975.00
836	SCHOLARSHIP FUNDS	0.00	0.00	1,000.00	1,000.00
863	PAYROLL CLEARING	264,764.99	0.00	0.00	264,764.99
***	Fund Summary Totals ***	306,369.57	2,110.00	570,305.24	878,784.81

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

STATE OF TEXAS §

COUNTY OF RAINS §

CONTRACT FOR ASSESSMENT AND COLLECTION SERVICES

On this the 8th day of September 2025, the RAINS COUNTY APPRAISAL DISTRICT (hereinafter called district) and the RAINS ISD (hereinafter called taxing unit) enters into the following agreement.

PURPOSE

The parties to this agreement wish to sign a contract for the collection of property taxes with the Rains County Appraisal District. The parties entered this agreement to eliminate the duplication of the existing system and to promote governmental efficiency.

The parties entered this contract pursuant to the authority granted by Section 6.24, Property Tax Code, and Chapter 791, Local Government Code.

TERMS

This contract shall be effective from January 1, 2026, to December 31, 2026, provided however, that the district shall complete performance of services to be performed for the 2025 Tax year after January 1, 2026, if the district finds extension to be necessary. To remain effective this contract must be ratified by any subsequent governing board of each taxing entity.

SERVICE TO BE PERFORMED

The district shall collect the ad valorem property taxes owing to the taxing unit. The district further agrees to perform for the taxing unit all the duties provided by the laws of the State of Texas for the collection of said taxes.

The district shall perform all the functions set out in the definitions section of the contract. Specifically, the district agrees to prepare and mail tax statements for each taxpayer.

The taxing unit hereby agrees that the Chief Appraiser of the district shall perform all the duties required by law of the Tax Assessor-Collector of each taxing unit regarding assessing and collecting ad valorem taxes.

PAYMENT

The Rains County Appraisal District shall prepare a budget for collection and appraisal functions for 2026 and the collection portion for your jurisdiction will be \$ 65,585.24 and the Appraisal fee is \$ 392,942.75. The cost of assessing and collecting taxes for each taxing unit shall be paid to the district in four quarterly installments. If the taxing unit fails to meet these payment deadlines, the district may withhold the remittance of taxes until payment is made. If separate tax statements are mailed for the taxing unit due to late tax rate adoption, rollback of tax rates, or any other circumstance requiring the district to incur costs above the required in the normal course of preparing and mailing tax statements and related collection activities, the taxing unit must compensate the district for the amount of itemized expense incurred. This fee becomes due upon billing.

POLICY FOR DELINQUENT PAYMENTS BY TAXING UNITS PER PROPERTY TAX CODE SECTION 6.06(e)

Each taxing unit shall pay its allocation in four equal payments to be made at the end of each calendar quarter, and the first payment shall be made before January 1 of the year in which the budget takes effect. The payment is delinquent if not paid on the date it is due. A delinquent payment incurs a penalty of 5% of the amount of the payment and accrues interest at an annual rate of 10%. If the budget is amended, any change in the amount of a unit's allocation is apportioned among the payments remaining. For good cause shown, the Board of Directors may waive the penalty and interest on a delinquent payment.

REMITTANCE OF TAXES

The taxes collected for the taxing unit shall be remitted to the taxing unit on a weekly basis. Or when taxes collected have accumulated to \$10,000 or more, whichever occurs first. Payment to Taxing Unit will not exceed once per day.

MISCELLANEOUS PROVISIONS

All expenses incurred by the district for the assessment and collection of taxes shall be clearly kept on the books and records of the district. The taxing unit or their designated representatives are authorized to examine the records to be kept by the district at such reasonable time and intervals as the taxing unit deems fit. Such books and records will be kept in the office of the district.

The taxing unit agrees to transfer to the possession and control of the district, without charge, copies of all records necessary for the performance of the duties and responsibilities of the district pursuant to this contract. These records shall include all tax records, including delinquent tax rolls, or records available to the taxing unit.

The district shall not be liable to the taxing unit on account of any failure to collect taxes nor shall the Chief Appraiser be liable unless the failure to collect taxes results from some failure on his/her part to perform the duties imposed him/her by law and by this agreement.

Payment by the taxing unit for the service under this contract shall be made from current revenue available to the taxing units.

The taxing unit authorizes the district to enter or adopt installment plans between the district and delinquent taxpayer. A schedule for payment shall be fixed by the Chief Appraiser and shall not exceed a twenty-four (24) month period.

DELINQUENT TAX SUITS

The taxing unit authorizes the district to institute such suits collection of delinquent taxes as the district deems necessary and to contract with an attorney as provided by Section 6.30 of the Property Tax Code, for collection of delinquent taxes.

DEFINITIONS

For purposes of this agreement, the terms "assessment" and "collections" shall include but not limited to the following: calculation of tax rate, publication of rates as provided by law, preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, and collection of delinquent taxes.

EXECUTED at Emory Texas on this day 8th, of September 2025

RAINS ISD

Rains County Appraisal District

BY:

BY:

Authorized Agent
Rains ISD President, Brennan Potts
Board of Trustees

Board Chairman

Authorized Agent
Rains ISD Secretary, Heath Sisk
Board of Trustees

Chief Appraiser

DATE _____

DATE _____



MOAKCASEY

PROVEN LEADERS ADVANCING TEXAS SCHOOLS



2025

EFFICIENCY AUDIT

Rains Independent School District

EFFICIENCY AUDIT FOR RAINS INDEPENDENT SCHOOL DISTRICT

September 2025

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EXECUTIVE SUMMARY

MoakCasey, LLC was contracted to conduct an efficiency audit for Rains Independent School District (“the District”). The purpose of an efficiency audit is to investigate the District’s operations to examine fiscal management, efficiency, and utilization of resources.

The District’s efficiency audit report follows the [guidelines](#) prescribed by the Legislative Budget Board. These guidelines identify the scope and areas of investigation.

Because the District is proposing a maintenance and operations (M&O) tax rate for fiscal year 2026 that exceeds their voter-approval tax rate, House Bill 3 (86th Legislature) generally requires a school district’s board of trustees to conduct an efficiency audit before seeking voter approval to adopt the M&O tax rate. Statute does provide for a two-year exemption from this requirement if all or part of the District is located in an area declared a disaster area by the governor under Chapter 418, Government Code.

The efficiency audit incorporates Texas Education Agency (TEA) Public Education Information Management System (PEIMS) standard data for school years 2019-20 through 2024-25, TEA PEIMS financial data for 2023-24, Texas Academic Performance Reports (TAPR) data 2023-24, 2024 TEA FIRST Ratings, and 2025 TEA Accountability Ratings.

SUMMARY OF RESULTS

District Comment: Rains ISD strategically leverages a range of resources provided by the local taxpayers and the state of Texas to enhance educational programs, streamline service delivery, and meet the diverse needs of our students and staff.

On November 4, 2025, Rains Independent School District (“the District”) is holding an election to increase the District’s maintenance and operations (M&O) property tax rate in tax year 2025 or school year 2025-26. M&O taxes are used for the operation of public schools. The district has sought to increase the tax rate through a Tax Ratification Election (TRE) in 2021, 2022, and 2023.

Without an election, the District’s M&O tax rate would be \$0.6669. The District is proposing to increase the M&O tax rate by \$0.09 through a voter approval tax rate election (VATRE) to \$0.7569. The District expects to generate approximately \$1.8 million in M&O tax revenue in the first school year, which represents about 8.3 percent of the district’s current adopted operating budget for the 2025-26 school year. Additional resources will be used for salary needs across the district.

	2025 Tax Year (Without VATRE)	2025 Tax Year (With VATRE)
Average Taxable Value for Single-Family Residence	\$100,556	\$100,556
M&O Tax Rate	\$0.6669	\$0.7569
M&O Levy	\$671	\$761
Difference		\$91

If the VATRE is successful, the average single-family residential property would expect an increase of \$91 compared to if the VATRE does not pass. The District has also proposed an interest and sinking (I&S) tax rate of \$0.0874 to service its debt. These proposed tax rates are in addition to the tax rates adopted by the city, county, and special taxing districts.

The District’s 2024-2025 M&O tax rate of \$0.6669 was \$0.0212 lower than the average of their peers, and \$0.0610 lower than the state average. If the VATRE is successful, the district tax rate will be \$0.0808 higher than their peers. The state average 2025-26 M&O tax rate is not yet available.

District Name	2024-25 M & O Tax Rate	Proposed 2026-26 M & O Tax Rate*
RAINS ISD	\$ 0.6669	\$ 0.7569
ARANSAS PASS ISD	\$ 0.6669	\$ 0.6669
CLYDE CISD	\$ 0.6792	\$ 0.6792
COLDSPRING-OAKHURST CISD	\$ 0.6975	\$ 0.6655
CUERO ISD	\$ 0.6669	\$ 0.6669
EDNA ISD	\$ 0.6692	\$ 0.6692
HUNTINGTON ISD	\$ 0.7575	\$ 0.7575
INGLESIDE ISD	\$ 0.6692	\$ 0.6663
MCGREGOR ISD	\$ 0.6669	\$ 0.6669
MOUNT VERNON ISD	\$ 0.6669	\$ 0.6286
SAN DIEGO ISD	\$ 0.6738	\$ 0.6189
WINNSBORO ISD	\$ 0.7552	\$ 0.7552
STATE AVERAGE	\$ 0.7279	Not Available

**Districts holding VATRE November 2025*

The District engaged MoakCasey, LLC in June 2025 to conduct the efficiency audit. Efficiency audits focus on informing voters about the District’s fiscal management, efficiency, utilization of resources, and whether the District has implemented best practices. The information includes data and tools that the State of Texas currently utilizes to measure school district efficiency.

Below is key information about the District:

- The District’s total operating revenue for the most recent school year totaled \$10,850 per student, while its peer district average and State average were \$11,217 per student and \$10,628 per student, respectively.
- The District’s total operating expenditures for the most recent year totaled \$10,595 per student, while its peer district average was \$11,257 per student. The State’s total average operating expenditure totaled \$10,765 per student.
- The District earned a Superior Rating for the School Financial Integrity Rating System of Texas (FIRST) for the 2024-25 school year.

- The Texas Education Agency reviews and tracks the performance of both school districts and individual schools with the Texas A-F Accountability System. The district received a “C” for the 2024-25 school year.

District Name	Rating	Overall Score
RAINS ISD	C	78
ARANSAS PASS ISD	D	68
CLYDE CISD	B	84
COLDSRING-OAKHURST CISD	D	69
CUERO ISD	C	79
EDNA ISD	B	82
HUNTINGTON ISD	B	81
INGLESIDE ISD	B	83
MCGREGOR ISD	C	77
MOUNT VERNON ISD	B	88
SAN DIEGO ISD	B	87
WINNSBORO ISD	B	80

Source: TEA 2024-25 Accountability Ratings

The district has 4 campuses with the following campus ratings:

Grade	Number of Campuses
A	0
B	4
C	0
D	0
F	0
Not Rated	0
Not Rated (SB 1365)	0

Source: TEA 2024-25 Accountability Ratings

Additional details and audit results are included in Section IV.

Methodology

To complete the efficiency audit, MoakCasey, LLC performed the following procedures:

1. Selected 11 peer districts, developed a simple average for peer districts, and used the same peer district group throughout the audit.
2. Reported on the overall accountability rating (A-to-F and the corresponding scale score of 1 to 100).
3. Compared the District's peer districts' average accountability rating and listed the following District's campus information:
 - a. Accountability rating counts for each campus level within the district.
 - b. Names of the campuses that received an F accountability rating.
 - c. Campuses that are required to implement a campus turnaround plan.
4. Reported on the District's School FIRST rating. For a rating of less than A, listed the indicators not met.
5. Reported on student characteristics for the District, its peer districts, and the state average the following data:
 - a. Total Students
 - b. Economically Disadvantaged
 - c. English Learners
 - d. Special Education
 - e. Bilingual/ESL Education
 - f. Career and Technical Education
6. Reported on the 2022-23 attendance rate for the District, its peer districts, and the state average.
7. Reported on the five-year enrollment for the District, including the most recent school year and four years prior, the average annual percentage change based on the previous five years, and the projected enrollment for the 2024-25 school year.
8. Reported on the following indicators related to the District's revenue, its peer district' average, and the state average, and explained any significant variances using 2022-23 data.
 - a. Local M&O Tax (Retained)(without debt service and recapture)
 - b. State
 - c. Federal
 - d. Other local and intermediate
 - e. Total revenue
9. Reported on the following indicators related to the District's expenditures, its peer districts' average, and the state average, and explained significant variances from the peer districts' average, if any, using 2022-23 data.
 - a. Instruction

- b. Instructional resources and media
 - c. Curriculum and staff development
 - d. Instructional leadership
 - e. School leadership
 - f. Guidance counseling services
 - g. Social work services
 - h. Health services
 - i. Transportation
 - j. Food service operation
 - k. Extracurricular
 - l. General administration
 - m. Plant maintenance and operations
 - n. Security and monitoring services
 - o. Data processing services
 - p. Community services
 - q. Total operating expenditures
10. Reported on the following indicators for payroll and select District salary expenditures compared to its peer districts' average and the state average and explained any significant variances from the peer districts' average in any category, using 2024-25 data.
- a. Payroll as a percentage of all funds
 - b. Average teacher salary
 - c. Average administrative salary
 - d. Superintendent salary
11. Reported on the General Fund operating fund balance, excluding debt service and capital outlay, for the past five years and per student for the District and its peer districts, using 2023-24 data. Analyzed unassigned balance per student and as a percentage of three-month operating expenditures and explained any significant variances.
12. Reported the District's allocation of staff, and student-to-teacher and student-to-total staff ratios for the District, its peer districts, and the state average for the 2024-25 school year. The following staff categories were used:
- a. Teaching
 - b. Support
 - c. Administrative
 - d. Paraprofessional
 - e. Auxiliary
 - f. Students per total staff
 - g. Students per teaching staff
13. Reported on the District's teacher turnover rate, as well as its peer districts and the state's average for the 2023-24 school year.

14. Reported on the following programs offered by the District, including the number of students served, percentage of enrolled students served, program budget, program budget as a percentage of the District's budget, total staff for the program, and student-to-staff ratio for the program, using data from the 2023-24 school years.
 - a. Special Education
 - b. Bilingual Education
 - c. Migrant Programs
 - d. Gifted and Talented Programs
 - e. Career and Technical Education
 - f. Athletics and Extracurricular Activities
 - g. Alternative Education Program/Disciplinary Alternative Education Program
 - h. Juvenile Justice Alternative Education Program
15. Described how the District maximizes available resources from state sources and regional education service centers to develop or implement programs or deliver services.
16. Report on the District's annual external audit report's independent auditor's opinion as required by *Government Auditing Standards*.
17. Explained the basis of the TEA assigning the District a financial-related monitoring/oversight role during the past three years, if applicable.
18. In regards to the District's budget process, provided a response to each of the following questions:
 - a. Does the District's budget planning process include projections for enrollment and staffing?
 - b. Does the District's budget process include monthly and quarterly reviews to determine the status of annual spending?
 - c. Does the District use cost allocation procedures to determine campus budgets and cost centers?
 - d. Does the District analyze educational costs and student needs to determine campus budgets?
19. Provided a description of the District's self-funded program, if any, and analyzed whether program revenues are sufficient to cover program costs.
20. Reported whether the District administrators are evaluated annually and, if so, explained how the results inform District operations.
21. In regards to the District's compensation system, provided a response to the following questions:
 - a. Does the District use salary bonuses or merit pay systems? If yes, explain the performance-based systems and the factors used.
 - b. Do the District's salary ranges include minimum, midpoint, and maximum increments to promote compensation equity based on the employee's education, experience, and other relevant factors?
 - c. Does the District periodically adjust its compensation structure using verifiable salary survey information, benchmarking, and comparable salary data?

- d. Has the District made any internal equity and/or market adjustments to salaries within the past two years?
22. In regards to planning, provided a response for each of the following questions:
- a. Does the District develop a District Improvement Plan (DIP) annually?
 - b. Do all campuses in the District develop a Campus Improvement Plan (CIP) annually?
 - c. Does the District have an active and current facilities master plan? If yes, does the District consider these factors to inform the plan:
 - i. Does the District use enrollment projections?
 - ii. Does the District analyze facility capacity?
 - iii. Does the District evaluate facility condition?
 - d. Does the District have an active and current energy management plan?
 - e. Does the District maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?
23. In regards to District academic information, provided a response for each of the following questions:
- a. Does the District have a teacher mentoring program?
 - b. Are decisions to adopt new programs or discontinue existing programs made based on quantifiable data and research?
 - c. When adopting new programs, does the District define expected results?
 - d. Does the District analyze student test results at the district and/or campus level to design, implement and/or monitor the use of curriculum and instructional programs?
 - e. Does the District modify programs, plan staff development opportunities, or evaluate staff based on analyses of student test results.

Assumptions

To conduct an accurate and effective efficiency audit, data from the state is assumed to be correct and complete. All data is accessed from publicly available records and is submitted to the state by the referenced districts.

DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER AND STATE COMPARISONS

Peer Districts

MoakCasey, LLC analyzes multiple school district variables from statewide data sources to select and provide peer districts for the Rains Independent School District (“the District”). The peer districts were selected based on how they compared to the District in terms of enrollment, 5-year growth, average daily attendant (ADA) to weighted average daily attendance (WADA) ratio, Tier II M&O tax rate, geographic proximity, and National Center for Education Statistics (NCES) type. The district selected 11 peer districts, as shown below.

Figure 1. Peer Districts

1.	ARANSAS PASS ISD
2.	CLYDE CISD
3.	COLDSRING-OAKHURST CISD
4.	CUERO ISD
5.	EDNA ISD
6.	HUNTINGTON ISD
7.	INGLESIDE ISD
8.	MCGREGOR ISD
9.	MOUNT VERNON ISD
10.	SAN DIEGO ISD
11.	WINNSBORO ISD

Accountability Rating

The Texas Education Agency (TEA) annually assigns an A-to-F rating and a corresponding scaled score (1 to 100) to each district and campus based on student assessment results and other accountability measures.

The District received a C for the 2024-25 school year. See Table 1 in Appendix B for overall score ratings for each of the peer districts.

Figure 2. Accountability Rating Comparison

	District Rating (A-F)	District Score (1-100)	Peer Districts Average Score (1-100)
Rating/Score	C	78	80

Source: TEA 2024 Accountability Ratings

The District has 4 campuses. Of the campuses in the District all four received a “B” rating for the 2024-25 school year. There were no campuses that received an F accountability rating.

Figure 3. Accountability Rating by Campus Level

	Elementary/ Secondary	Elementary	Middle School	High School
A	0	0	0	0
B	0	2	1	1
C	0	0	0	0
D	0	0	0	0
F	0	0	0	0
Not Rated	0	0	0	0
Not Rated: SB 1365	0	0	0	0

Source: TEA 2024 Accountability Ratings

Campuses that received an F accountability rating:

None

Campuses that are required to implement a campus turnaround plan:

None

Financial Rating

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

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

<u>Rating</u>	<u>Points</u>
A = Superior	90-100
B = Above Standard	80-89
C = Meet Standards	60-79
F = Substandard Achievement	Less than 60

The District has earned a Superior rating of “A” from the FIRST for the 2023-24 school year. The District has also received a Superior rating every year since 2018-19.

Figure 4. FIRST Rating	District Rating (A-F)
Rating	A

Source: TEA FIRST Ratings (2023-24)

Student Information

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

Economically Disadvantaged – This term, while not explicitly defined in statute, can be used interchangeably with educationally disadvantaged, according to the Texas Education Agency (TEA). Educationally disadvantaged is defined by the Texas Education Code (TEC) §5.001(4) as a student who is “eligible to participate in the national free or reduced-price lunch program”.

- **English Learners** – TEC §29.052 refers to Emergency Bilingual students as those who are in the process of acquiring English and have a primary language other than English as Limited English Proficient (LEP). TEA guidance states that the term English Learners can be used interchangeably with Emergent Bilingual.
- **Special Education** – Federal and state law both offer definitions of special education students. Federal regulations define a “child with a disability” under 34 CFR, §300.8(a). State statute defines special education eligibility under TEC §29.003 or the Texas Administrative Code §89.1040.
- **Bilingual/ESL Education** – The Texas Education Code §29.055 describes students enrolled in a bilingual education program as those students in a “full-time program of dual-language instruction that provides for learning basic skills in the primary language of the students enrolled in the program and for carefully structured and sequenced mastery of the English language skills.” Students enrolled in an English as a Second Language (ESL) program receive “intensive instruction in English from teachers trained in recognizing and dealing with language differences.”
- **Career and Technical Education** – Students enrolled in State-approved Career and Technology Education (CTE) programs. Specific eligibility criteria for CTE are included in section 5 of the Student Attendance Accounting Handbook.

The District classified 61.6 percent of their total student population as economically disadvantaged. The District’s peer district average shows that 61.2 percent of students were characterized as economically disadvantaged. Both the District’s and their peer districts’ economically disadvantaged student population were similar to the state average of 62.2 percent.

Emergent Bilingual/English Learner students at the District equal 9.9 percent of the student population, which is higher than the peer district average of 1.7 percent but lower the state average percentage of 24.3.

Special Education students at the District equal 21.2 percent of the student population, higher than the peer district average of 17.5 percent and the state average of 15.50 percent.

Bilingual/ESL Education students at the District equal 9.3 percent of the student population, which is higher than the peer district average of 0.6 percent but lower than the state average percentage of 19.6.

Career and Technical Education students in the District equal 28.5 percent of the student population, which is higher than their peers and state averages, 27.6 and 26.9 percents respectively.

Figure 5. Selected Student Characteristics

	Total Student Population Count	Percentage of Student Population	Peer Districts Average Percentage	State Average Percentage*
Total Students	1,712	100.0%	100%	100%
Economically Disadvantaged	1,055	61.6%	61.2%	60.4%
English Learners	169	9.9%	1.7%	24.3%
Special Education	363	21.2%	17.5%	15.5%
Bilingual/ESL Education	160	9.3%	0.6%	19.6%
Career & Technology Education**	495	28.5%	27.6%	26.9%

Source: PEIMS Standard Reports (2024-25)

*State average includes charter students

**Career & Technology is membership from TAPR (2023-24)

The District had an attendance rate of 93.2 percent in the 2023-24 school year, similar to their peers and the state.

Figure 6. Attendance Rate

	District Total	Peer Districts' Average	State Average
Attendance Rate	93.2	94.0	93.3

Source: TAPR Report (2023-24)

Figure 7 displays the District’s enrollment for the last five years. The District’s average enrollment over the last 5 years has remained stable. Since 2020-21, the District’s enrollment has increased by 3 students. Based off the 2024 enrollment projection, the District is expected to see a slight increase in enrollment.

Figure 7. 5-Year Enrollment	
2024-25	1,712
2023-24	1,738
2022-23	1,754
2021-22	1,729
2020-21	1,709
Average Annual percentage change	0.1%
2025-26 Projection	1,685

Source: PEIMS Standard Reports (2020-21 through 2024-25)
 2025-26 enrollment is district provided

Financial Information – Revenue, Expenditures, Payroll and Fund Balance

Figure 8 below presents the district tax revenue for the 2023-24 school year for the District, the peer district average, and the state average.

The District receives \$10,850 in total revenue per student, which is lower than their peers but higher than the state averages.

Figure 8. District Tax Revenue						
	DISTRICT		PEER DISTRICTS AVERAGE		STATE AVERAGE*	
	Per Student	% of Total	Per Student	% of Total	Per Student	% of Total
Local Net M&O Tax Revenue	\$3,984	36.7%	\$4,958	44.2%	\$4,918	46.3%
State Revenue	\$6,271	57.8%	\$5,323	47.5%	\$4,883	45.9%
Federal Revenue	\$108	1.0%	\$248	2.2%	\$308	2.9%
Other Local / Intermediate Revenue	\$486	4.5%	\$688	6.1%	\$519	4.9%
TOTAL REVENUE	\$10,850	100%	\$11,217	100%	\$10,628	100.0%

Source: TEA PEIMS Actual Financial Reports 2023-24

* State Average does not include charter districts.

Figure 9 outlines expenditures per student. The District spends \$10,595 in total operating expenditures per student, which is lower than the peer district average of \$11,257 and state average of \$10,765. The District's largest expenditures per student are instruction, maintenance and operations, and administration.

Figure 9. Actual Operating Expenditures

	DISTRICT		PEER DISTRICTS AVERAGE		STATE AVERAGE*	
	Per Student	% of Total	Per Student	% of Total	Per Student	% of Total
Instruction	\$5,812	54.9%	\$5,925	52.6%	\$6,211	57.7%
Instructional Resources & Media	\$115	1.1%	\$96	0.9%	\$115	1.1%
Curriculum & Staff Development	\$81	0.8%	\$67	0.6%	\$168	1.6%
Instructional Leadership	\$216	2.0%	\$118	1.0%	\$181	1.7%
School Leadership	\$629	5.9%	\$688	6.1%	\$682	6.3%
Guidance Counseling	\$392	3.7%	\$275	2.4%	\$402	3.7%
Social Work	\$58	0.5%	\$7	0.1%	\$25	0.2%
Health	\$104	1.0%	\$141	1.3%	\$124	1.2%
Transportation	\$539	5.1%	\$400	3.6%	\$394	3.7%
Food Service Operation	\$0	0.0%	\$96	0.9%	\$91	0.8%
Extracurricular	\$486	4.6%	\$617	5.5%	\$351	3.3%
General Administration	\$646	6.1%	\$621	5.5%	\$379	3.5%
Plant Maintenance & Operations	\$1,376	13.0%	\$1,723	15.3%	\$1,213	11.3%
Security & Monitoring	\$77	0.7%	\$183	1.6%	\$176	1.6%
Data Processing	\$64	0.6%	\$278	2.5%	\$221	2.0%
Community	\$0	0.0%	\$22	0.2%	\$32	0.3%
TOTAL Operating Expenditures	\$10,595	100.0%	\$11,257	100.0%	\$10,765	100.0%

Source: TEA PEIMS Financial Reports 2023-24

* State average does not include charter districts.

Figure 10 presents the payroll expenditure summary for the District, the peer district average, and the state average.

The average base teacher salary at the District is lower than both their peer district average and the state average, by \$8,035 and \$9,753 respectively. The average administrative base salary is lower than the state and peer average. The Superintendent salary at the District is in line with the peer district average. Data for the state average of superintendent base salary is comprised of school districts that have enrollments ranging from 24 students to 194,607 students in the 2021-22 school year.

Figure 10. Payroll Expenditure Summary

	District	Peer Districts Average	State Average
Payroll as a Percentage of All Operating Expenditures	84.1%	76.5%	83.3%
Average Teacher Base Salary	\$53,996	\$62,031	\$63,749
Average Administrative Base Salary	\$87,076	\$91,591	\$96,824
Superintendent Base Salary	\$170,000	\$169,385	\$174,680

Source: PEIMS Standard Report (2024-25) and PEIMS Actual Financial Reports (2023-24)

* Only State average for payroll expenditures does not include charter districts. Staffing salary does include charter districts.

The General Fund is the operating fund in a governmental entity. Fund balance represents the current resources/assets available to the government less any current obligations/liabilities. Within fund balance there are five categories: non-spendable, restricted, committed, assigned and unassigned. The categories are defined by Governmental Accounting Standards Board (GASB) Statement No. 54: Fund Balance Reporting and Governmental Fund Type Definitions:

- **Non-spendable** fund balance includes funds that cannot be spent because they are not in spendable form, or legally required by contract for a specific future use.
- **Restricted** fund balance includes amounts that can only be spent for specific purposes stipulated by enabling legislation, creditors, grantors, contributors, or other governmental laws and regulations.
- **Committed** fund balance includes amounts that can be used only for the specific purposes determined by constraints imposed by the district’s board of trustees.
- **Assigned** fund balance is fund balance is intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed.

- **Unassigned** fund balance is the residual classification for the government’s general fund and includes all spendable amounts not contained in the other classifications above.

The Texas Education Agency evaluates unassigned fund balance by comparing it to three-months (25%) of annual operating expenditures or 75 days of operational expenditures. If the District does not meet goal of three-months, the percentage is shown as less than 100%. Amounts that exceed three months are reflected as percentages greater than 100%.

The District’s unassigned fund balance for the 2023-24 school year totaled \$4.1million compared to its three-month operating expenditures of \$4.6 million. The District fund balance has not met the three-month fund balance set aside for four of the five previous years.

Figure 11. General Fund Balance

	Unassigned Fund Balance per Student	Unassigned Fund Balance as Percentage of 3-month Operating Expenditures	Unassigned Fund Balance Amount	3-Months of Operating Expenditures	Shortfall in 3-month Goal
2023-24	\$2,382	89.9%	\$4,139,944	\$4,603,631	(\$463,687)
2022-23	\$1,941	79.0%	\$3,404,796	\$4,307,259	(\$902,463)
2021-22	\$2,400	104.3%	\$4,149,456	\$3,977,395	\$0
2020-21	\$1,600	69.6%	\$2,734,224	\$3,929,430	(\$1,195,206)
2019-20	\$1,480	66.9%	\$2,529,548	\$3,783,345	(\$1,253,797)

Source: PEIMS Standard Reports (2024-25); PEIMS Actual Financial Reports (2023-24)

Staffing Information

Figure 12 presents the staff ratios for the District, peer district average, and state average. The Districts teaching staff was 41.4 percent of the staff, however for their peers was 48.3 percent and the state average was 48.2 percent.

Figure 12. Staff Ratio Comparisons

	District	Peer Districts Average	State Average*
<u>% of Total Staff</u>			
Teaching Staff	41.4%	48.3%	48.2%
Support Staff	5.4%	8.4%	11.2%
Administrative Staff	4.0%	5.2%	4.6%
Paraprofessional Staff	19.5%	10.1%	11.4%
Auxiliary Staff	29.6%	28.0%	24.7%
Students per Total Staff	5.60	6.39	7.13
Students per Teaching Staff	13.50	13.23	14.78

Source: PEIMS Standard Reports (2024-25)
 *State average includes charter students.

The District has a teacher turnover rate of 32.4 percent, which is higher than their peer district average of 20.8 percent. The district teacher turnover rate is higher than the state average of 19.1 percent.

Figure 13. Teacher Turnover Rate

	District	Peer Districts Average	State Average
Teachers	32.4	20.8	19.1

Source: TAPR (2023-24)

Special Programs

Figure 14. Special Program Characteristics

	Number of Students Served	Percentage of Enrolled Students Served	Program Budget per Student Served ¹	Program Budget as a Percentage of District Budget ¹	Total Staff for Program ¹	Students Per Total Staff for Program ¹
Special Education	453	26.5%	\$5,140	10.6%	68	6.7
Bilingual Education	316	18.5%	\$270	0.4%	1	316.0
Migrant Programs*	0	0.0%	\$0	0.0%	0	0.0
Gifted and Talented	120	7.0%	\$236	0.1%	1	240.0
Career and Technical**	236	13.8%	\$4,283	4.6%	13	18.9
Athletics and Extracurricular ¹	1,031	60.2%	\$800	3.8%	2	458.2
Alternative Education/Disciplinary Alternative Education	65	3.8%	\$1,653	0.5%	2	32.5
Juvenile Justice Alternative Education ¹	0	0.0%	\$0	0.0%	0	0.0

Source: School District Data

ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION

State and Regional Resources – District provided information

Rains ISD strategically leverages a range of resources provided by the Texas Education Agency (TEA) and our Regional Education Service Center (R7) to enhance educational programs, streamline service delivery, and meet the diverse needs of our students and staff.

1. Utilization of ESC Professional Development and Technical Assistance

The district maximizes the expertise of R7 by actively participating in professional development opportunities, leadership networks, and instructional coaching services. These offerings provide educators and administrators with current best practices in curriculum design, instructional strategies, special populations, and technology integration. R7 specialists regularly support district staff with training aligned to the Texas Essential Knowledge and Skills (TEKS), literacy initiatives, and STAAR preparation.

2. State and Grant-Funded Program Implementation

The district effectively pursues and manages state-funded grant programs, including the Instructional Materials Allotment (IMA), Teacher Incentive Allotment (TIA), and Early Childhood School Readiness programs. These funds support targeted instructional materials, teacher compensation structures, and high-quality prekindergarten initiatives.

3. Shared Services and Cooperative Arrangements

To stretch local resources, our district participates in ESC-facilitated support services for special education, career and technical education (CTE), child nutrition programs, and academic improvement. These cooperative agreements allow the district to access specialized personnel, shared equipment, and compliance support that would be cost-prohibitive independently. Additionally, the district utilizes R7 for bulk purchasing through cooperative contracts, reducing expenditures on essential goods and services.

4. Data Analysis and Continuous Improvement Support

Rains ISD utilizes state-provided assessment data as well R7 analytical services to guide data-driven decision-making. Through collaboration with the R7, the district engages in continuous improvement processes such as needs assessments, campus planning, and performance evaluations. These efforts align with our District and Campus Improvement Plans, helping ensure accountability and goal attainment.

5. Support for Special Populations and Compliance

R7 provides guidance in implementing federal and state-mandated services for English Learners, students receiving special education, and those identified under Section 504. These supports help us maintain compliance with state and federal guidelines while improving outcomes for all learners.

In summary, by building intentional partnerships with our regional service center and optimizing state resources, our district is able to extend our reach, elevate instructional quality, and better serve our community without overburdening local funding. This collaborative model is foundational to sustaining innovation, equity, and student success across all campuses.

District Financial Information

Reporting

For the year ended August 31, 2024, Rutherford, Taylor, & Company, P.C., provided an unmodified report on the financial statements in accordance with Generally Accepted Accounting Principles (GAAP). There are three possible opinions: unmodified, modified (e.g. scope limitation or departure from generally accepted accounting principles: or a disclaimer of an opinion. An unmodified opinion is considered a clean opinion.

The District's financial statements have been reviewed by Rutherford, Taylor, & Company, P.C., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the District for the fiscal year ended August 31, 2024, are free of material misstatement. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's financial statements for the fiscal year ended June 30, 2023, are fairly presented in conformity with GAAP.

Oversight

The Texas Education Agency has not assigned the District a financial-related monitoring/oversight role in the last three years.

Budget Process

Figure 15. Budget Process	Y/N/NA
Does the district's budget planning process include projections for enrollment and staffing?	Yes
Does the district's budget process include monthly and quarterly reviews to determine the status of annual spending?	Yes
Does the district use cost allocation procedures to determine campus budgets and cost centers?	N/A
Does the district analyze educational costs and student needs to determine campus budgets?	Yes

Rains ISD maintains a rolling average projection over a five-year period for estimating potential enrollment as limited by the most recent year ending enrollment. This projected enrollment is used to advise and determine appropriate staffing levels from year to year. Where staffing accounts for 80% of the total budget, this is a primary means to appropriately manage and maintain its budget within available revenue levels.

Monthly reporting on actual versus budgeted expenditures and revenues is generated, provided, and reviewed through standard board reporting. Quarterly budget review and revision are performed as needed to account for previously unseen changes in budget concerns and to handle exigent circumstances.

Annual review campus and program budgets are performed with campus or department leadership in the context of student achievement and efficiency. Changes to these budgets are made to maximize efficiency and promote improvement in student outcomes. Underperforming programs are either eliminated or renovated to meet student needs. New programs are determined based on available funding and changes in student needs, and all existing programs are appropriately provided for to accomplish set goals toward student achievement.

Self-funded Programs

Rains ISD self-funds its workers compensation program through monthly budget distribution / payment into a specific fund. Expenses for claims and management are paid from these funds. The workers' compensation fund has consistently operated above these needs and provided occasionally for mid-range improvements via rebate of funds.

District Operational Information

Staffing – District provided information

Figure 16. Compensation System	Y/N/NA
Does the district use salary bonuses or merit pay systems? If yes, explain the performance-based systems and the factors used.	Yes
Do the district’s salary ranges include minimum, midpoint, and maximum increments to promote compensation equity based on the employee’s education, experience, and other relevant factors?	Yes
Does the district periodically adjust its compensation structure using verifiable salary survey information, benchmarking, and comparable salary data?	Yes
Has the district made any internal equity and/or market adjustments to salaries within the past two years?	Yes

All district administrators are evaluated annually. The Superintendent is evaluated by the School Board based on a predetermined set of goals and objectives via an agreed upon methodology. All other administrators are evaluated using the TPESS system as applicable or an equivalent means leaders not in direct instructional roles. Efficiency of operations toward meeting goals and objectives and effectiveness of leadership and action is determined by this process, and administrators are coached in resetting goals and actions for the following year.

Rains ISD participates in the Texas Teacher Incentive Allotment (TIA) program, which provides the opportunity for additional merit-based pay for teachers who perform well and are identified in a particular category of achievement. The district annually provides a pay plan that includes appropriate min-mid-max ranges for hourly personnel and professional/administrative personnel. These ranges advise placement on the scale for hiring new employees based on a range of factors, including experience, education, and other relevant factors.

Periodically, Rains ISD performs staffing and salary studies to determine its compensation structure based on comparison and benchmarking to similar schools and the broader economic environment. These are reviewed annually and adjusted overall as needed for changes in staffing or services provided. Each year the district has evaluated the economic situation as it developed and chose to provide cost-of-living or market-based adjustments ranging between 1-5%, but standard for all employees not otherwise on a step-based scale as a teacher or teacher-equivalent. Additionally, minimal increases to a certain amount have been made to ensure the cost of health insurance compared to pay meets affordability standards.

Planning

Figure 17. Operational Information	Y/N/NA
Does the district develop a District Improvement Plan (DIP) annually?	Yes
Do all campuses in the district develop a Campus Improvement Plan (CIP) annually?	Yes
Does the district have an active and current facilities master plan? If yes, does the district consider these factors to inform the plan:	No
Does the district use enrollment projections?	N/A
Does the district analyze facility capacity?	N/A
Does the district evaluate facility condition?	N/A
Does the district have an active and current energy management plan?	N/A
Does the district maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?	Yes

The District Improvement Plan (DIP) is developed through a collaborative, data-informed process that aligns district goals with state accountability requirements and the needs of students, staff, and community. The plan is guided by a comprehensive needs assessment that draws on multiple data sources, including academic performance, attendance, graduation rates, discipline trends, and stakeholder feedback. A district-level site-based decision-making committee—composed of administrators, teachers, parents, and community members—convenes to review the data, identify priority areas, and establish measurable goals. The committee ensures alignment with the Texas Essential Knowledge and Skills (TEKS), state initiatives, and local strategic priorities, such as college and career readiness, literacy development, and safe learning environments.

Once developed, the DIP serves as a living document that guides the work of the district throughout the school year. It informs budget decisions, staffing priorities, professional development planning, and program implementation. Campus Improvement Plans (CIPs) are aligned to the DIP to ensure coherence across all levels of the organization. Progress is monitored regularly through formative assessments, progress reports, and performance data reviews. Adjustments are made as needed to ensure continuous improvement and responsiveness to emerging needs. Ultimately, the District Improvement Plan is both a strategic framework and an accountability tool that keeps the district focused on student achievement, equity, and effective resource use. In similar fashion to DIP development and use, each campus has a CIP to ensure site-based collaborative decision-making to meet goals and state requirements.

The district is developing a facilities master plan and is in the early stages which include gathering data on structures and facilities, establishing replacement schedules for equipment, and evaluating the need for renovation or addition. This process will continue to a community-based process to establish appropriate projects and priorities to advise establishing a facilities master plan.

District Academic Information

Figure 18. Academic Information	Y/N/NA
Does the district have a teacher mentoring program?	Yes
Are decisions to adopt new programs or discontinue existing programs made based on quantifiable data and research?	Yes
When adopting new programs, does the district define expected results?	Yes
Does the district analyze student test results at the district and/or campus level to design, implement and/or monitor the use of curriculum and instructional programs?	Yes
Does the district modify programs, plan staff development opportunities, or evaluate staff based on analyses of student test results?	Yes

Teachers with less than three years of experience are provided with a mentor teacher. Mentor teachers are trained in-house through the student services office to provide effective support, feedback, and assistance to new teachers. Areas covered included classroom management, instructional best-practices, lesson planning and development, well-being, campus and district requirements, and parent relations. These mentor teachers formally meet with their mentee teacher in structured activities throughout and in informal conversations more often.

A set of desired outcomes, including goals and objectives, is established for each program on an annual basis through the CIP/DIP process. Rains ISD analyzes both standardized and general assessment data through use of specialized software and individual analysis. This data provided in a useable format to teachers through professional learning communities (PLCs). The data is further used to drive discussion and determine instruction for students toward improvement. Instructional programs are continuously monitored in a similar fashion to ensure appropriate and effective teaching methodologies and focuses.

Rains ISD uses both state and local assessment results to adjust programs and teaching approaches and inform staff development. This evaluative data is included in the TTESS annual review for all teachers.

APPENDIX A – Data Sources

Figure 2. Accountability Rating Comparison

Source: TEA 2024 Ratings (2024-25)

Link: <https://tea.texas.gov/texas-schools/accountability/academic-accountability/performance-reporting/2025-accountability-rating-system>

Figure 3. Accountability Ratings by Campus Level

Source: TEA 2024 Ratings (2024-25)

Link: <https://tea.texas.gov/texas-schools/accountability/academic-accountability/performance-reporting/2025-accountability-rating-system>

Figure 4. School FIRST Rating

Source: TEA FIRST Ratings (2023-24)

Link: <https://tealprod.tea.state.tx.us/First/forms/Main.aspx>

Figure 5. Selected Student Characteristics

Source: PEIMS Standard Reports (2024-25)

Link: <https://rptsvr1.tea.texas.gov/adhocrpt/adspr.html>;
<https://rptsvr1.tea.texas.gov/perfreport/tapr/2024/Advance%20Download/download-data-adv.html>

NOTE: Beginning in 2020-21, Career & Tech is not available. Career & Tech 2023-24 membership from TAPR (DPETVOCC, Total membership - DPETALLC) is used. State totals include charter students.

Figure 6. Attendance Rate

Source: TAPR (2023-24)

Link: <https://rptsvr1.tea.texas.gov/perfreport/tapr/2024/Advance%20Download/download-data-adv.html>

NOTE: DA0AT22R, DA0AT22N, DA0AT22D; State average is from the State Report

Figure 7. 5-Year Enrollment

Source: PEIMS Standard Reports (2019-20 through 2024-25)

Link: <https://rptsvr1.tea.texas.gov/adhocrpt/adspr.html>

NOTE: Average Annual Percent Change is the average of each year's annual change year over year.

Figure 8. District Tax Revenue

Source: TEA PEIMS Financial Reports 2023-24

Link: <https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/peims-financial-data-downloads>

NOTE: State Totals per Student exclude charter districts. Per student amounts are per enrolled student (not membership).

Item	FIELD Name
Local M&O Tax (Retained)	ALL FUNDS-LOCAL TAX REVENUE FROM M&O (excluding recapture)
State (Less TRS On-Behalf)	ALL FUNDS-STATE REVENUE (excludes TRS on-behalf)
Federal	ALL FUNDS-FEDERAL REVENUE
Other Local and Intermediate	ALL FUNDS-OTHER LOCAL & INTERMEDIATE REVENUE
TOTAL Revenue	Sum of Above

Figure 9. District Actual Operating Expenditures

Source: TEA PEIMS Financial Reports 2023-24

Link: <https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/peims-financial-data-downloads>

NOTE: State Totals per Student exclude charter districts. Per student amounts are per enrolled student (not membership).

Item	PEIMS Function Code(s)	Field Name
Instruction	11, 95	ALL FUNDS-INSTRUCTION + TRANSFER EXPEND-FCT11,95
Instructional Resources & Media	12	ALL FUNDS-INSTRUC RESOURCE MEDIA SERVICE EXP, FCT12
Curriculum & Staff Development	13	ALL FUNDS-CURRICULUM/STAFF DEVELOPMENT EXP, FCT13
Instructional Leadership	21	ALL FUNDS-INSTRUC LEADERSHIP EXPEND, FCT21
School Leadership	23	ALL FUNDS-CAMPUS ADMINISTRATION EXPEND, FCT23
Guidance Counseling	31	ALL FUNDS-GUIDANCE & COUNSELING SERVICES EXP, FCT31
Social Work	32	ALL FUNDS-SOCIAL WORK SERVICES EXP, FCT32
Health	33	ALL FUNDS-HEALTH SERVICES EXP, FCT33
Transportation	34	ALL FUNDS-TRANSPORTATION EXPENDITURES, FCT34
Food Service Operation	35	ALL FUNDS-FOOD SERVICE EXPENDITURES, FCT35
Extracurricular	36	ALL FUNDS-EXTRACURRICULAR EXPENDITURES, FCT36
General Administration	41, 92	ALL FUNDS-GENERAL ADMINISTRAT EXPEND-FCT41,92
Plant Maintenance & Operations	51	ALL FUNDS-PLANT MAINTENANCE/OPERA EXPEND, FCT51
Security & Monitoring	52	ALL FUNDS-SECURITY/MONITORING SERVICE EXPEND, FCT52
Data Processing	53	ALL FUNDS-DATA PROCESSING SERVICES EXPEND, FCT53
Community	61	ALL FUNDS-COMMUNITY SERVICES, FCT61

Figure 10. Payroll Expenditure Summary

Source: PEIMS Standard Report (2024-25) and PEIMS Actual Financial Reports (2023-24)
 Link: Staff FTE Counts and Salary Reports - <https://rptsvr1.tea.texas.gov/adhocrpt/adpeb.html>
 Payroll Expenditure - <https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/peims-financial-data-downloads>
 NOTE: Average Base Salary includes charter districts; Payroll expenditure state totals exclude charter districts.

Item	FIELD Name
Operating Expenditures	ALL FUNDS-TOTAL OPERATING EXPENDITURES BY OBJ
Payroll	ALL FUNDS-TOTAL PAYROLL EXPENDITURES

Figure 11. General Fund Balance

Source: PEIMS Standard Reports (2024-25); PEIMS Actual Financial Reports (2023-24)
 Link: Unassigned Fund Balance - <https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/peims-financial-standard-reports> (20XX Actual PWR.xlsx, Tab 2024 Equity GF AF Act)
 Operating Expenditures - <https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/peims-financial-data-downloads>
 Note: Per student amounts are per enrolled student (not membership).

Item	FIELD Name
Unreserved/Unassigned Fund Balance	GF UNASSIGNED FUND BALANCE
Operating Expenditures	GEN FUNDS-TOTAL OPERATING EXPENDITURES BY OBJ

Figure 12. Staff Ratio Comparisons

Source: PEIMS Standard Reports (2024-25)
 Link: <https://rptsvr1.tea.texas.gov/adhocrpt/adpeb.html>

Figure 13. Teacher Turnover Rates

Source: TAPR (2023-24)
 Link: <https://rptsvr1.tea.texas.gov/perfreport/tapr/2024/Advance%20Download/download-data-adv.html>
 NOTE: DPSTURNR, DPSTURNN, DPSTURND

Figure 14. Special Program Characteristics

Source: TAPR (2023-24)
 Link: <https://rptsvr1.tea.texas.gov/perfreport/tapr/2024/Advance%20Download/download-data-adv.html>
 Note: Migrant (DPNTMIGC), TOTAL STUDENTS (DPNTALLC), Career & Tech membership (DPETVOCC and DPETALLC)

APPENDIX B – Target and Peer Group Data

Table 1. Accountability Data

District Name	Rating	Overall Score
RAINS ISD	C	78
ARANSAS PASS ISD	D	68
CLYDE CISD	B	84
COLDSRING-OAKHURST CISD	D	69
CUERO ISD	C	79
EDNA ISD	B	82
HUNTINGTON ISD	B	81
INGLESIDE ISD	B	83
MCGREGOR ISD	C	77
MOUNT VERNON ISD	B	88
SAN DIEGO ISD	B	87
WINNSBORO ISD	B	80

Table 2. Student Data

District Name	Enroll.	Eco-Disadv.	English Learners	Special Ed	Bi-Ling	ESL	CTE Enrollment	Atten. Num.	Atten. Denom.	Atten. Rate
RAINS ISD	1,712	1,055	169	363	0	160	495	237,349	254,731	93.2
ARANSAS PASS ISD	1,624	1,145	155	213	0	151	435	236,038	251,708	93.8
CLYDE CISD	1,392	579	-999	260	0	-999	402	202,661	212,478	95.4
COLDSPRING-OAKHURST CISD	1,585	1,061	40	293	0	34	519	216,013	232,447	92.9
CUERO ISD	1,888	972	93	374	0	94	673	276,832	294,007	94.2
EDNA ISD	1,531	978	144	222	0	137	380	216,905	228,736	94.8
HUNTINGTON ISD	1,564	736	18	357	0	18	476	234,422	249,158	94.1
INGLESIDE ISD	2,071	1,387	260	393	130	127	469	281,753	300,993	93.6
MCGREGOR ISD	1,495	854	194	222	51	10	428	206,354	215,887	95.6
MOUNT VERNON ISD	1,608	921	241	258	78	121	673	225,195	237,571	94.8
SAN DIEGO ISD	1,453	1,268	11	249	0	10	504	205,908	231,242	89.0
WINNSBORO ISD	1,454	910	145	242	0	142	680	223,330	233,183	95.8

Table 3. Staff Data – Average Base Pay

District Name	Teacher FTE	Teacher Base Pay	Teacher Average Base Pay	Admin. FTE	Admin. Base Pay	Admin. Average Base Pay	Super. FTE	Super. Base Pay	Super. Average Base Pay
RAINS ISD	126.82	\$6,847,496	\$53,996	12.37	\$1,077,327	\$87,076	1.00	\$170,000	126.82
ARANSAS PASS ISD	110.00	\$6,730,927	\$61,188	16.00	\$1,435,257	\$89,704	1.00	\$155,000	110.00
CLYDE CISD	105.38	\$5,448,287	\$51,703	11.20	\$920,884	\$82,222	1.00	\$148,000	105.38
COLDSPRING-OAKHURST CISD	117.58	\$12,009,860	\$102,138	12.67	\$1,260,681	\$99,533	0.97	\$174,240	117.58
CUERO ISD	154.62	\$8,762,227	\$56,669	13.90	\$1,187,684	\$85,420	1.00	\$181,280	154.62
EDNA ISD	124.61	\$6,027,027	\$50,376	15.00	\$1,479,170	\$98,611	1.00	\$180,250	124.61
HUNTINGTON ISD	119.64	\$6,661,917	\$53,461	13.51	\$1,201,254	\$88,934	1.00	\$170,000	119.64
INGLESIDE ISD	138.24	\$9,560,156	\$69,157	15.51	\$1,472,912	\$94,939	1.00	\$156,641	138.24
MCGREGOR ISD	127.56	\$7,689,252	\$60,280	10.16	\$972,623	\$95,772	1.00	\$155,000	127.56
MOUNT VERNON ISD	115.28	\$7,374,646	\$63,970	8.11	\$798,395	\$98,407	1.00	\$166,464	115.28
SAN DIEGO ISD	101.18	\$6,038,456	\$59,683	14.86	\$1,305,147	\$87,847	1.00	\$189,837	101.18
WINNSBORO ISD	120.64	\$6,491,656	\$53,812	13.69	\$1,210,958	\$88,445	1.00	\$181,440	120.64

Table 4. Staff Data – Other Staff FTEs and Teacher Turnover

District Name	Support FTE	Paraprof. FTE	Auxiliary FTE	Total Staff FTE	Teacher Turnover Numerator	Teacher Turnover Denominator	Teacher Turnover Rate
RAINS ISD	16.57	59.53	90.68	305.96	44.7	138.1	32.4
ARANSAS PASS ISD	22.00	3.73	77.85	229.58	33.2	118.2	28.1
CLYDE CISD	13.00	12.39	48.94	190.91	12.8	110.9	11.5
COLDSPRING-OAKHURST CISD	21.58	0.00	134.95	286.78	38.6	119.9	32.2
CUERO ISD	25.21	21.69	111.52	326.94	35.0	159.1	22.0
EDNA ISD	15.40	40.80	38.65	229.49	16.7	119.8	14.0
HUNTINGTON ISD	25.88	29.04	71.31	264.35	19.6	123.8	15.8
INGLESIDE ISD	22.91	47.27	83.47	307.40	23.5	127.9	18.4
MCGREGOR ISD	33.45	44.42	55.61	271.19	23.8	117.5	20.3
MOUNT VERNON ISD	17.74	33.82	46.11	221.07	27.8	120.6	23.1
SAN DIEGO ISD	12.97	1.81	43.85	174.66	23.6	104.4	22.6
WINNSBORO ISD	21.07	43.85	60.88	260.12	24.8	118.6	20.9

Table 5. Financial Data – District Revenue

District Name	Local Tax Revenue (Retained)	State Revenue (less TRS On-Behalf)	Federal Revenue	Other Local Revenue	Total Revenue
RAINS ISD	\$6,924,818	\$10,899,750	\$187,198	\$845,286	\$18,857,052
ARANSAS PASS ISD	\$7,847,908	\$7,904,330	\$156,819	\$592,681	\$16,501,738
CLYDE CISD	\$4,569,362	\$9,695,255	\$547,431	\$2,439,768	\$17,251,816
COLDSPRING-OAKHURST CISD	\$12,321,164	\$4,574,342	\$181,020	\$507,146	\$17,583,672
CUERO ISD	\$12,991,089	\$7,707,738	\$204,753	\$1,647,719	\$22,551,299
EDNA ISD	\$5,783,473	\$9,832,279	\$91,591	\$993,183	\$16,700,526
HUNTINGTON ISD	\$3,210,010	\$13,925,801	\$260,782	\$460,929	\$17,857,522
INGLESIDE ISD	\$18,675,825	\$1,758,487	\$351,119	\$3,106,970	\$23,892,401
MCGREGOR ISD	\$4,582,713	\$10,075,991	\$210,348	\$388,600	\$15,257,652
MOUNT VERNON ISD	\$10,895,695	\$5,144,448	\$286,956	\$749,254	\$17,076,353
SAN DIEGO ISD	\$2,920,849	\$11,980,285	\$2,104,291	\$607,701	\$17,613,126
WINNSBORO ISD	\$1,490	\$12,872,353	\$882,129	\$50,081	\$853,551

Table 6. Financial Data – All Funds Operating Expenditures

District Name	11 + 95	12	13	21	23	31	32	33	34
RAINS ISD	\$10,101,890	\$199,589	\$141,584	\$376,261	\$1,092,898	\$680,770	\$100,000	\$180,036	\$937,474
ARANSAS PASS ISD	\$8,824,000	\$187,711	\$27,331	\$267,387	\$1,240,848	\$579,764	\$0	\$203,356	\$664,239
CLYDE CISD	\$8,135,628	\$217,334	\$131,245	\$0	\$840,435	\$398,951	\$0	\$193,302	\$560,928
COLDSPRING-OAKHURST CISD	\$442,480	\$442,480	\$115,759	\$171,660	\$1,343,925	\$485,064	\$0	\$227,229	\$1,231,725
CUERO ISD	\$12,012,412	\$147,027	\$351,360	\$0	\$1,077,906	\$441,289	\$81,926	\$318,221	\$1,167,421
EDNA ISD	\$8,692,431	\$57,475	\$98,459	\$300,409	\$1,086,351	\$194,737	\$0	\$168,312	\$411,452
HUNTINGTON ISD	\$9,692,291	\$162,868	\$51,849	\$334,571	\$1,176,886	\$407,375	\$0	\$317,085	\$684,561
INGLESIDE ISD	\$12,259,627	\$133,793	\$237,741	\$157,705	\$1,275,067	\$520,140	\$2,147	\$282,161	\$500,854
MCGREGOR ISD	\$9,096,610	\$129,922	\$25,220	\$286	\$1,166,811	\$361,981	\$0	\$177,708	\$316,480
MOUNT VERNON ISD	\$9,741,260	\$74,277	\$132,810	\$355,832	\$1,068,301	\$563,109	\$50,000	\$296,820	\$334,686
SAN DIEGO ISD	\$8,555,110	\$62,450	\$0	\$259,885	\$899,844	\$362,043	\$0	\$137,910	\$566,362
WINNSBORO ISD	\$10,011,905	\$108,946	\$37,604	\$267,113	\$1,161,325	\$609,889	\$0	\$203,810	\$734,000

Table 7. Financial Data – All Funds Operating Expenditures (cont.)

District Name	35	36	41+92	51	52	53	61	TOTAL
RAINS ISD	\$0	\$844,014	\$1,123,339	\$2,391,611	\$134,498	\$110,561	\$0	\$18,414,525
ARANSAS PASS ISD	\$0	\$949,439	\$1,131,776	\$3,168,458	\$147,577	\$402,624	\$0	\$17,794,510
CLYDE CISD	\$0	\$941,222	\$1,427,453	\$2,170,977	\$284,402	\$611,972	\$0	\$15,913,849
COLDSPRING-OAKHURST CISD	\$82,188	\$705,492	\$982,265	\$2,795,315	\$516,806	\$203,802	\$74,523	\$9,820,713
CUERO ISD	\$0	\$998,740	\$825,827	\$3,445,306	\$233,628	\$763,637	\$296,459	\$22,161,159
EDNA ISD	\$276	\$1,037,756	\$780,568	\$2,693,931	\$120,979	\$102,485	\$0	\$15,745,621
HUNTINGTON ISD	\$0	\$973,132	\$942,204	\$2,383,832	\$559,145	\$728,425	\$0	\$18,414,224
INGLESIDE ISD	\$371	\$982,047	\$1,106,461	\$5,113,825	\$234,439	\$730,192	\$1,267	\$23,537,837
MCGREGOR ISD	\$0	\$731,494	\$918,990	\$2,009,720	\$203,033	\$346,790	\$0	\$15,485,045
MOUNT VERNON ISD	\$26,168	\$1,030,630	\$954,249	\$2,248,313	\$523,353	\$370,470	\$0	\$17,770,278
SAN DIEGO ISD	\$1,621,780	\$1,490,193	\$1,108,069	\$2,410,618	\$211,169	\$345,694	\$15,900	\$18,047,027
WINNSBORO ISD	\$0	\$1,220,331	\$969,071	\$2,474,064	\$251,052	\$376,027	\$0	\$18,425,137

RAINS ISD
RECEIVED

AUG 19 2025

1750 W US Hwy 69
EMORY, TX 75440

RAINS COUNTY APPRAISAL DISTRICT

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

08/13/25

RAINS ISD
Joe Nicks Superintendent
P.O. BOX 247
EMORY TX 75440

Dear Entity:

It is time again to select a nominee for the Appraisal District Board of Directors. These Directors will serve a two-year term beginning January 1, 2026. The board will consist of five members.

The numbers of votes are calculated by using the established levy for 2024 tax year. I enclosed a list with the number of votes each entity has.

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

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

The current Board of Directors members are:

Chairman	Ken Player
Vice-Chair	Todd Moore
Secretary	Alice Wenzel
	Robert Worley
	Candice West

The Board of Directors Ken Player, Todd Moore, Robert Worley and Candice West are willing to serve another term. However, you may nominate any person that you would like; it does not have to be the same as above, as long as they meet the requirements.

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

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

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

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

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

Please return the names of your nominees and their addresses to my office no later than **October 15, 2025**.

Once names of nominees have been selected, there will be a ballot sent in October to be voted on at that time.

Please let me know if there are any questions.

Respectfully,



Sherri McCall
Chief Appraiser

VOTING ENTITLEMENT FOR SELECTIONS OF RAINS CAD
BOARD OF DIRECTORS 2026-2027 TERM

ENTITY	2024	TOTAL LEVY	% OF TOTAL LEVY	1000	#OF VOTES	X5	VOTING ENTITLEMENT
RAINS ISD		\$ 8,006,937.47	0.48012	1000	480	5	2401
RAINS COUNTY		\$ 7,313,210.17	0.43852	1000	439	5	2193
CITY OF EAST TAWAKONI		\$ 368,618.62	0.02210	1000	22	5	111
CITY OF EMORY		\$ 389,928.42	0.02338	1000	23	5	117
CITY OF POINT		\$ 167,845.90	0.01006	1000	10	5	50
LONE OAK ISD		\$ 153,390.05	0.00920	1000	9	5	46
ALBA GOLDEN ISD		\$ 213,822.30	0.01282	1000	13	5	64
MILLER GROVE ISD		\$ 63,105.64	0.00378	1000	4	5	19
TOTAL		\$ 16,676,858.57	100.00000		1000		5000.00