

Notice of Regular Meeting

The Board of Trustees Celina Independent School District

A Regular Meeting of the Board of Trustees of Celina Independent School District will be held Monday, November 18, 2024, beginning at 6:00 PM in the Moore Middle School Library, 300 E GA Moore Pkwy, Celina, TX 75009.

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

1. **CALL TO ORDER & ESTABLISH QUORUM**
 - 1.A. Pledge of Allegiance
 - 1.B. Invocation
2. **RECOGNITIONS**
 - 2.A. Fall Superintendent Award Winners
Presenter: Campus Principals
 - 2.B. State Champion Celina High School Marching Band
3. **SUPERINTENDENT'S REPORT**
 - 3.A. Information / Superintendent's Update
Presenter: Dr. Tom Maglisceau
4. **PUBLIC COMMENT**
 - 4.A. Comments from Visitors Who Wish to Address Board Members on Agenda or Non-Agenda Topics
5. **CONSTRUCTION REPORT**
Presenter: Claycomb/Northstar
6. **CLOSED MEETING**
 - 6.A. Personnel - Pursuant to Texas Government Code Section 551.074, deliberation regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee.
 - 6.A.1. One-Time Lump Sum Payment
 - 6.A.2. State Championship
 - 6.B. Real Property - Pursuant to Texas Government Code Section 551.072, deliberation regarding the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the board's position in negotiations with a third person.
 - 6.C. Safety and Security - Pursuant to Texas Government Code Section 551.089, deliberation regarding security devices or security audits. (1) Security assessments or deployments relating to information resources technology; (2) network security information as described by Section 2059.055 (b); or (3) the deployment, or specific occasions for implementation, of security personnel, critical infrastructure, or security devices.
7. **RECONVENE - Open meeting to vote on matters considered in closed session in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551, to take action necessary regarding personnel.**
8. **ACTION TAKEN ON ITEMS DISCUSSED IN CLOSED SESSION**
9. **INFORMATION/CONFIRMATION AGENDA ITEMS**
 - 9.A. Emergent Bilingual Program Evaluation

- Presenter:** Vanessa Hurtado-Jaramillo
10. **ACTION/BRIEFING AGENDA ITEMS**
- 10.A. Consider and Take Action on an Order by the Board of Trustees of Celina Independent School District Canvassing Returns and Declaring Results of a Special Election - VATRE held in the Celina Independent School District on November 5, 2024.
Presenter: Jeff Gravley
- 10.B. Approve 2023-2024 Financial Audit
Presenter: Steve Davis
- 10.C. Consider and Approve 2024 Tax Roll
Presenter: Amber Pennell
- 10.D. Approve Collin County Appraisal District Board of Directors Voting Resolution
Presenter: Jeff Gravley
- 10.E. Approve Denton County Appraisal District Board of Directors Voting Resolution
Presenter: Jeff Gravley
- 10.F. Consider and Approve Employee/Alphabest Contract Extension
Presenter: Starla Martin
11. **CONSENT/CONFIRMATION AGENDA ITEMS**
- 11.A. One-Time Lump Sum Payment
- 11.B. Associate Teacher Program - Local Partnership Resolution
- 11.C. Budget Amendment
- 11.D. Minutes of the October 21, 2024 Regular Meeting
- 11.E. Monthly Cash Distributions/Cash Balance/Investment Report/Budget Amendments
12. **ADJOURNMENT**
-

If, during the course of the meeting, discussion of any items 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 preside 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)]

This meeting was posted in accordance with the Texas Open Meetings Act on Friday, November 15, 2024, at 3:28 PM.

For the Board of Trustees



205 S Colorado, Celina, Tx 75009

Phone 469-742-9100

Fax 972-382-3607

CISD Board Agenda Item Synopsis

Subject: Emergent Bilingual Program Update

Background Information: In Texas, school districts are required to conduct and report an evaluation of their Emergent Bilingual (English Learner) programs, including reports on English language development and academic progress, district program information and recommendations or changes for the next school year.

Goals:

- 1. We will provide and support a safe, civil and collaborative culture.
- 2. We will continuously provide and support effective teaching in every classroom.
- 3. We will provide and support a guaranteed and viable curriculum.
- 4. We will continue to foster a love of reading and commit to continual growth in childhood literacy.
- 5. We will foster strong numeracy skills and commit to continual growth in math success.
- 6. We will provide targeted strategies and practices to prepare students for post-secondary education, career readiness, and military participation.
- 7. We will attract, recruit, develop, and retain high-quality professional staff.

Budgetary Impact: N/A

Recommendation: Information Only

Submitted by:

Dr. Jason Johnston

Sr. Chief of Academics and Employee Services

Presented by:

Vanessa Hurtado-Jaramillo

Emergent Bilingual Program Coordinator

Recommended by:

Tom Maglisceau, Ph.D.

Superintendent

Meeting Date: November 18, 2024



205 S Colorado, Celina, Tx 75009

Phone 469-742-9100

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CISD Board Agenda Item Synopsis

Subject: Canvass November 5, 2024 Special Election - VATRE Results

Background Information: Canvassing efforts for the special election are aimed at ensuring accurate and transparent election results. Approval of this canvassing process is crucial to finalizing the election outcome and upholding the integrity of the electoral system.

Goals:

- X 1. We will provide and support a safe, civil and collaborative culture.
- X 2. We will continuously provide and support effective teaching in every classroom.
- X 3. We will provide and support a guaranteed and viable curriculum.
- X 4. We will continue to foster a love of reading and commit to continual growth in childhood literacy.
- X 5. We will foster strong numeracy skills and commit to continual growth in math success.
- X 6. We will provide targeted strategies and practices to prepare students for post-secondary education, career readiness, and military participation.
- X 7. We will attract, recruit, develop, and retain high-quality professional staff.

Budgetary Impact: N/A

Recommendation: District administration recommends approval of Canvassing Returns and Declaring Results of a Special Election - VATRE held on November 5, 2024.

Submitted by:

Sarah Wood
Executive Assistant to the Superintendent
Board Secretary & Elections Administrator

Recommended by:

Tom Maglisceau, Ph.D.
Superintendent

Meeting Date: November 18, 2024

STATE OF TEXAS

§

CANVASS OF THE
CELINA ISD SPECIAL
ELECTION

COUNTY OF COLLIN

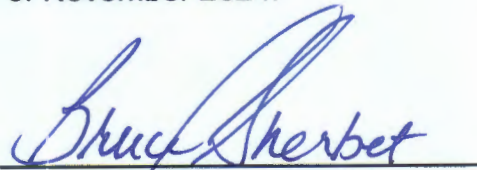
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November 5, 2024

I, Bruce Sherbet, the undersigned Elections Administrator of Collin County, do hereby certify that I have made an actual check and comparison of all the ballots tabulated as voted with the Return Sheets, and the unused ballots as recorded on the Register of Official Ballots. I, therefore, make the following report of my findings from the November 5, 2024 Celina ISD Special Election that was held in Collin County, Texas.

I hereby certify the results to be a full, true and correct tabulation, audit and count of the votes cast in the said election.

WITNESS, my hand on this the 13th day of November 2024.



Bruce Sherbet
Elections Administrator
Collin County

Summary Results Report
Joint General and Special Election
November 5, 2024

OFFICIAL RESULTS
Combined Accumulated Totals
COLLIN COUNTY

Statistics



	TOTAL	Election Day	Early Voting	Ballot by mail	Provisional	Limited
Registered Voters - Total	751,832					
Ballots Cast - Total	520,196	76,942	424,236	16,143	767	2,108
Voter Turnout - Total	69.19%					

Summary Results Report
 Joint General and Special Election
 November 5, 2024

OFFICIAL RESULTS
 Combined Accumulated Totals
 COLLIN COUNTY

Proposition A – Celina ISD


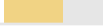

Vote For 1

	TOTAL	VOTE %		Election Day	Early Voting	Ballot by mail	Provisional	Limited
For	5,366	54.70%		694	4,570	99	3	0
Against	4,443	45.30%		646	3,693	94	10	0
Total Votes Cast	9,809	100.00%		1,340	8,263	193	13	0
Overvotes	0			0	0	0	0	0
Undervotes	820			164	627	26	3	0
Contest Totals	10,629			1,504	8,890	219	16	0

PCT 013

Proposition A – Celina ISD




Vote For 1

	TOTAL	VOTE %		Election Day	Early Voting	Ballot by mail	Provisional	Limited
For	93	39.91%		15	76	2	0	0
Against	140	60.09%		21	118	1	0	0
Total Votes Cast	233	100.00%		36	194	3	0	0
Overvotes	0			0	0	0	0	0
Undervotes	18			5	12	1	0	0
Contest Totals	251			41	206	4	0	0

PCT 020

Proposition A – Celina ISD




Vote For 1

	TOTAL	VOTE %		Election Day	Early Voting	Ballot by mail	Provisional	Limited
For	140	36.55%		35	100	5	0	0
Against	243	63.45%		66	172	5	0	0
Total Votes Cast	383	100.00%		101	272	10	0	0
Overvotes	0			0	0	0	0	0
Undervotes	30			8	22	0	0	0
Contest Totals	413			109	294	10	0	0

PCT 022

Proposition A – Celina ISD




Vote For 1

	TOTAL	VOTE %		Election Day	Early Voting	Ballot by mail	Provisional	Limited
For	2,007	59.36%		228	1,735	42	2	0
Against	1,374	40.64%		204	1,146	23	1	0
Total Votes Cast	3,381	100.00%		432	2,881	65	3	0
Overvotes	0			0	0	0	0	0
Undervotes	253			52	189	12	0	0
Contest Totals	3,634			484	3,070	77	3	0

PCT 029

Proposition A – Celina ISD




Vote For 1

	TOTAL	VOTE %		Election Day	Early Voting	Ballot by mail	Provisional	Limited
For	374	50.00%		63	306	5	0	0
Against	374	50.00%		60	306	8	0	0
Total Votes Cast	748	100.00%		123	612	13	0	0
Overvotes	0			0	0	0	0	0
Undervotes	68			10	55	2	1	0
Contest Totals	816			133	667	15	1	0

PCT 154

Proposition A – Celina ISD

Vote For 1

	TOTAL	VOTE %		Election Day	Early Voting	Ballot by mail	Provisional	Limited
For	1,081	55.41%		134	928	18	1	0
Against	870	44.59%		94	755	18	3	0
Total Votes Cast	1,951	100.00%		228	1,683	36	4	0
Overvotes	0			0	0	0	0	0
Undervotes	152			28	118	6	0	0
Contest Totals	2,103			256	1,801	42	4	0

PCT 160

Proposition A – Celina ISD




Vote For 1

	TOTAL	VOTE %		Election Day	Early Voting	Ballot by mail	Provisional	Limited
For	145	41.91%	<div style="width: 41.91%; background-color: #f0e68c; border: 1px solid #ccc;"></div>	21	120	4	0	0
Against	201	58.09%	<div style="width: 58.09%; background-color: #d3d3d3; border: 1px solid #ccc;"></div>	38	154	9	0	0
Total Votes Cast	346	100.00%	<div style="width: 100%; background-color: #f0e68c; border: 1px solid #ccc;"></div>	59	274	13	0	0
Overvotes	0			0	0	0	0	0
Undervotes	24			4	19	1	0	0
Contest Totals	370			63	293	14	0	0

PCT 161

Proposition A – Celina ISD




Vote For 1

	TOTAL	VOTE %		Election Day	Early Voting	Ballot by mail	Provisional	Limited
For	6	24.00%		1	5	0	0	0
Against	19	76.00%		3	15	1	0	0
Total Votes Cast	25	100.00%		4	20	1	0	0
Overvotes	0			0	0	0	0	0
Undervotes	2			1	1	0	0	0
Contest Totals	27			5	21	1	0	0

PCT 240

Proposition A – Celina ISD




Vote For 1

	TOTAL	VOTE %		Election Day	Early Voting	Ballot by mail	Provisional	Limited
For	1,218	56.84%		165	1,042	11	0	0
Against	925	43.16%		126	778	15	6	0
Total Votes Cast	2,143	100.00%		291	1,820	26	6	0
Overvotes	0			0	0	0	0	0
Undervotes	196			37	158	1	0	0
Contest Totals	2,339			328	1,978	27	6	0

PCT 252

Proposition A – Celina ISD

Vote For 1

	TOTAL	VOTE %		Election Day	Early Voting	Ballot by mail	Provisional	Limited
For	302	50.42%		32	258	12	0	0
Against	297	49.58%		34	249	14	0	0
Total Votes Cast	599	100.00%		66	507	26	0	0
Overvotes	0			0	0	0	0	0
Undervotes	77			19	53	3	2	0
Contest Totals	676			85	560	29	2	0

LB48

Proposition A – Celina ISD

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Ballot by mail	Provision al	Limited
For	0		0	0	0	0	0
Against	0		0	0	0	0	0
Total Votes Cast	0		0	0	0	0	0
Overvotes	0		0	0	0	0	0
Undervotes	0		0	0	0	0	0
Contest Totals	0		0	0	0	0	0

LB49

Proposition A – Celina ISD

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Ballot by mail	Provision al	Limited
For	0		0	0	0	0	0
Against	0		0	0	0	0	0
Total Votes Cast	0		0	0	0	0	0
Overvotes	0		0	0	0	0	0
Undervotes	0		0	0	0	0	0
Contest Totals	0		0	0	0	0	0

LB50

Proposition A – Celina ISD

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Ballot by mail	Provisional	Limited
For	0		0	0	0	0	0
Against	0		0	0	0	0	0
Total Votes Cast	0		0	0	0	0	0
Overvotes	0		0	0	0	0	0
Undervotes	0		0	0	0	0	0
Contest Totals	0		0	0	0	0	0

LB51

Proposition A – Celina ISD

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Ballot by mail	Provisional	Limited
For	0		0	0	0	0	0
Against	0		0	0	0	0	0
Total Votes Cast	0		0	0	0	0	0
Overvotes	0		0	0	0	0	0
Undervotes	0		0	0	0	0	0
Contest Totals	0		0	0	0	0	0

LB52

Proposition A – Celina ISD

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Ballot by mail	Provisional	Limited
For	0		0	0	0	0	0
Against	0		0	0	0	0	0
Total Votes Cast	0		0	0	0	0	0
Overvotes	0		0	0	0	0	0
Undervotes	0		0	0	0	0	0
Contest Totals	0		0	0	0	0	0

LB53

Proposition A – Celina ISD

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Ballot by mail	Provision al	Limited
For	0		0	0	0	0	0
Against	0		0	0	0	0	0
Total Votes Cast	0		0	0	0	0	0
Overvotes	0		0	0	0	0	0
Undervotes	0		0	0	0	0	0
Contest Totals	0		0	0	0	0	0

LB54

Proposition A – Celina ISD

Vote For 1

	TOTAL	VOTE %	Election Day	Early Voting	Ballot by mail	Provisional	Limited
For	0		0	0	0	0	0
Against	0		0	0	0	0	0
Total Votes Cast	0		0	0	0	0	0
Overvotes	0		0	0	0	0	0
Undervotes	0		0	0	0	0	0
Contest Totals	0		0	0	0	0	0

November 5 2024 General and Special Election Celina ISD_EXPORT

COUNTY NUMBER	PRECINCT CODE	PRECINCT NAME	REGISTERED VOTERS TOTAL	BALLOTS CAST TOTAL	BALLOTS CAST BLANK	Proposition A - Celina ISD	Proposition A - Celina ISD	Proposition A - Celina ISD	Proposition A - Celina ISD
			VOTERS	BALLOTS CAST	BALLOTS CAST	NON For	NON Against	NON OVER VOTES	NON UNDER VOTES
COLL	1	PCT 001	2782	246	0	0	0	0	0
COLL	1	PCT 001	2782	1610	0	0	0	0	0
COLL	1	PCT 001	2782	63	0	0	0	0	0
COLL	1	PCT 001	2782	7	0	0	0	0	0
COLL	1	PCT 001	2782	0	0	0	0	0	0
COLL	2	PCT 002	4987	554	0	0	0	0	0
COLL	2	PCT 002	4987	2342	0	0	0	0	0
COLL	2	PCT 002	4987	88	0	0	0	0	0
COLL	2	PCT 002	4987	5	0	0	0	0	0
COLL	2	PCT 002	4987	0	0	0	0	0	0
COLL	3	PCT 003	2951	338	0	0	0	0	0
COLL	3	PCT 003	2951	981	2	0	0	0	0
COLL	3	PCT 003	2951	42	0	0	0	0	0
COLL	3	PCT 003	2951	2	0	0	0	0	0
COLL	3	PCT 003	2951	0	0	0	0	0	0
COLL	4	PCT 004	3793	434	0	0	0	0	0
COLL	4	PCT 004	3793	2363	1	0	0	0	0
COLL	4	PCT 004	3793	50	1	0	0	0	0
COLL	4	PCT 004	3793	11	0	0	0	0	0
COLL	4	PCT 004	3793	0	0	0	0	0	0
COLL	5	PCT 005	1043	75	0	0	0	0	0
COLL	5	PCT 005	1043	632	3	0	0	0	0
COLL	5	PCT 005	1043	24	0	0	0	0	0
COLL	5	PCT 005	1043	2	0	0	0	0	0
COLL	5	PCT 005	1043	0	0	0	0	0	0
COLL	6	PCT 006	1650	221	0	0	0	0	0
COLL	6	PCT 006	1650	873	0	0	0	0	0
COLL	6	PCT 006	1650	15	0	0	0	0	0
COLL	6	PCT 006	1650	0	0	0	0	0	0
COLL	6	PCT 006	1650	0	0	0	0	0	0
COLL	7	PCT 007	1580	128	0	0	0	0	0
COLL	7	PCT 007	1580	859	0	0	0	0	0
COLL	7	PCT 007	1580	46	0	0	0	0	0
COLL	7	PCT 007	1580	2	0	0	0	0	0
COLL	7	PCT 007	1580	0	0	0	0	0	0
COLL	8	PCT 008	6230	886	0	0	0	0	0
COLL	8	PCT 008	6230	3172	0	0	0	0	0
COLL	8	PCT 008	6230	65	0	0	0	0	0
COLL	8	PCT 008	6230	6	0	0	0	0	0
COLL	8	PCT 008	6230	0	0	0	0	0	0
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COLL	9	PCT 009	4905	56	0	0	0	0	0
COLL	9	PCT 009	4905	6	0	0	0	0	0
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COLL	10	PCT 010	868	535	0	0	0	0	0
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COLL	12	PCT 012	2195	1301	0	0	0	0	0
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COLL	12	PCT 012	2195	5	0	0	0	0	0
COLL	12	PCT 012	2195	0	0	0	0	0	0
COLL	13	PCT 013	3241	363	0	15	21	0	5
COLL	13	PCT 013	3241	2097	0	76	118	0	12
COLL	13	PCT 013	3241	57	0	2	1	0	1
COLL	13	PCT 013	3241	4	0	0	0	0	0
COLL	13	PCT 013	3241	0	0	0	0	0	0
COLL	14	PCT 014	3407	365	0	0	0	0	0
COLL	14	PCT 014	3407	1817	0	0	0	0	0
COLL	14	PCT 014	3407	91	0	0	0	0	0
COLL	14	PCT 014	3407	6	0	0	0	0	0
COLL	14	PCT 014	3407	0	0	0	0	0	0
COLL	15	PCT 015	1670	148	1	0	0	0	0
COLL	15	PCT 015	1670	777	2	0	0	0	0
COLL	15	PCT 015	1670	55	0	0	0	0	0
COLL	15	PCT 015	1670	1	0	0	0	0	0
COLL	15	PCT 015	1670	0	0	0	0	0	0
COLL	16	PCT 016	5869	651	0	0	0	0	0
COLL	16	PCT 016	5869	3573	1	0	0	0	0
COLL	16	PCT 016	5869	63	0	0	0	0	0
COLL	16	PCT 016	5869	3	0	0	0	0	0
COLL	16	PCT 016	5869	0	0	0	0	0	0
COLL	17	PCT 017	5847	638	0	0	0	0	0
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COLL	17	PCT 017	5847	61	0	0	0	0	0
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COLL	17	PCT 017	5847	0	0	0	0	0	0
COLL	18	PCT 018	1012	84	0	0	0	0	0
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COLL	19	PCT 019	1611	115	0	0	0	0	0
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COLL	20	PCT 020	2184	299	0	35	66	0	8
COLL	20	PCT 020	2184	1341	2	100	172	0	22
COLL	20	PCT 020	2184	38	0	5	5	0	0
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COLL	21	PCT 021	4375	360	1	0	0	0	0
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COLL	21	PCT 021	4375	6	0	0	0	0	0
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COLL	22	PCT 022	4991	3070	0	1735	1146	0	189
COLL	22	PCT 022	4991	77	0	42	23	0	12
COLL	22	PCT 022	4991	3	0	2	1	0	0
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COLL	23	PCT 023	3580	1353	3	0	0	0	0
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COLL	32	PCT 032	2504	217	0	0	0	0	0
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COLL	34	PCT 034	4401	384	0	0	0	0	0
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COLL	35	PCT 035	1861	29	0	0	0	0	0
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COLL	36	PCT 036	1966	136	0	0	0	0	0
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COLL	36	PCT 036	1966	72	14	0	0	0	0
COLL	36	PCT 036	1966	2	0	0	0	0	0
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COLL	37	PCT 037	2779	293	0	0	0	0	0
COLL	37	PCT 037	2779	1653	0	0	0	0	0
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COLL	43	PCT 043	3543	5	0	0	0	0	0
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COLL	70	PCT 070	1912	149	0	0	0	0	0
COLL	70	PCT 070	1912	1228	0	0	0	0	0
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COLL	71	PCT 071	1812	139	0	0	0	0	0
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COLL	73	PCT 073	1936	172	0	0	0	0	0
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COLL	73	PCT 073	1936	3	0	0	0	0	0
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COLL	74	PCT 074	1988	167	0	0	0	0	0
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COLL	74	PCT 074	1988	43	9	0	0	0	0
COLL	74	PCT 074	1988	2	0	0	0	0	0
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COLL	75	PCT 075	2381	231	0	0	0	0	0
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COLL	79	PCT 079	2773	80	17	0	0	0	0
COLL	79	PCT 079	2773	5	0	0	0	0	0
COLL	79	PCT 079	2773	0	0	0	0	0	0
COLL	80	PCT 080	3657	353	0	0	0	0	0
COLL	80	PCT 080	3657	2065	0	0	0	0	0
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COLL	80	PCT 080	3657	2	0	0	0	0	0
COLL	80	PCT 080	3657	0	0	0	0	0	0
COLL	81	PCT 081	2973	258	0	0	0	0	0
COLL	81	PCT 081	2973	1703	1	0	0	0	0
COLL	81	PCT 081	2973	68	0	0	0	0	0
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COLL	81	PCT 081	2973	0	0	0	0	0	0
COLL	82	PCT 082	3005	332	0	0	0	0	0
COLL	82	PCT 082	3005	1437	0	0	0	0	0
COLL	82	PCT 082	3005	99	0	0	0	0	0
COLL	82	PCT 082	3005	2	0	0	0	0	0
COLL	82	PCT 082	3005	0	0	0	0	0	0
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COLL	83	PCT 083	4265	2430	0	0	0	0	0
COLL	83	PCT 083	4265	83	0	0	0	0	0
COLL	83	PCT 083	4265	6	0	0	0	0	0
COLL	83	PCT 083	4265	0	0	0	0	0	0
COLL	84	PCT 084	2541	202	0	0	0	0	0
COLL	84	PCT 084	2541	1434	0	0	0	0	0
COLL	84	PCT 084	2541	66	11	0	0	0	0
COLL	84	PCT 084	2541	3	0	0	0	0	0
COLL	84	PCT 084	2541	0	0	0	0	0	0
COLL	85	PCT 085	3398	350	0	0	0	0	0
COLL	85	PCT 085	3398	1860	1	0	0	0	0
COLL	85	PCT 085	3398	73	0	0	0	0	0
COLL	85	PCT 085	3398	2	0	0	0	0	0
COLL	85	PCT 085	3398	0	0	0	0	0	0
COLL	86	PCT 086	3050	273	0	0	0	0	0
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COLL	86	PCT 086	3050	82	0	0	0	0	0
COLL	86	PCT 086	3050	6	0	0	0	0	0
COLL	86	PCT 086	3050	0	0	0	0	0	0

COLL	87	PCT 087	3486	530	0	0	0	0	0
COLL	87	PCT 087	3486	1962	0	0	0	0	0
COLL	87	PCT 087	3486	38	0	0	0	0	0
COLL	87	PCT 087	3486	1	0	0	0	0	0
COLL	87	PCT 087	3486	0	0	0	0	0	0
COLL	88	PCT 088	1661	149	0	0	0	0	0
COLL	88	PCT 088	1661	550	0	0	0	0	0
COLL	88	PCT 088	1661	26	7	0	0	0	0
COLL	88	PCT 088	1661	1	0	0	0	0	0
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COLL	90	PCT 090	3268	2054	0	0	0	0	0
COLL	90	PCT 090	3268	128	0	0	0	0	0
COLL	90	PCT 090	3268	3	0	0	0	0	0
COLL	90	PCT 090	3268	0	0	0	0	0	0
COLL	91	PCT 091	2325	203	1	0	0	0	0
COLL	91	PCT 091	2325	1407	0	0	0	0	0
COLL	91	PCT 091	2325	45	0	0	0	0	0
COLL	91	PCT 091	2325	4	0	0	0	0	0
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COLL	92	PCT 092	4619	2204	0	0	0	0	0
COLL	92	PCT 092	4619	118	0	0	0	0	0
COLL	92	PCT 092	4619	5	0	0	0	0	0
COLL	92	PCT 092	4619	0	0	0	0	0	0
COLL	93	PCT 093	297	36	1	0	0	0	0
COLL	93	PCT 093	297	177	0	0	0	0	0
COLL	93	PCT 093	297	9	0	0	0	0	0
COLL	93	PCT 093	297	0	0	0	0	0	0
COLL	93	PCT 093	297	0	0	0	0	0	0
COLL	94	PCT 094	4318	442	0	0	0	0	0
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COLL	94	PCT 094	4318	138	0	0	0	0	0
COLL	94	PCT 094	4318	7	0	0	0	0	0
COLL	94	PCT 094	4318	0	0	0	0	0	0
COLL	95	PCT 095	3171	295	0	0	0	0	0
COLL	95	PCT 095	3171	1869	0	0	0	0	0
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COLL	95	PCT 095	3171	6	0	0	0	0	0
COLL	95	PCT 095	3171	0	0	0	0	0	0
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COLL	96	PCT 096	1509	0	0	0	0	0	0
COLL	96	PCT 096	1509	0	0	0	0	0	0
COLL	97	PCT 097	1344	106	0	0	0	0	0
COLL	97	PCT 097	1344	916	0	0	0	0	0
COLL	97	PCT 097	1344	45	0	0	0	0	0
COLL	97	PCT 097	1344	3	0	0	0	0	0
COLL	97	PCT 097	1344	0	0	0	0	0	0
COLL	98	PCT 098	1618	153	0	0	0	0	0
COLL	98	PCT 098	1618	764	0	0	0	0	0
COLL	98	PCT 098	1618	99	0	0	0	0	0
COLL	98	PCT 098	1618	3	0	0	0	0	0
COLL	98	PCT 098	1618	0	0	0	0	0	0
COLL	99	PCT 099	403	52	0	0	0	0	0
COLL	99	PCT 099	403	196	0	0	0	0	0
COLL	99	PCT 099	403	8	0	0	0	0	0
COLL	99	PCT 099	403	1	0	0	0	0	0
COLL	99	PCT 099	403	0	0	0	0	0	0
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COLL	100	PCT 100	25	0	0	0	0	0	0
COLL	101	PCT 101	4300	436	0	0	0	0	0
COLL	101	PCT 101	4300	2339	0	0	0	0	0
COLL	101	PCT 101	4300	86	0	0	0	0	0
COLL	101	PCT 101	4300	4	0	0	0	0	0
COLL	101	PCT 101	4300	0	0	0	0	0	0
COLL	102	PCT 102	2555	210	0	0	0	0	0
COLL	102	PCT 102	2555	1654	0	0	0	0	0
COLL	102	PCT 102	2555	90	0	0	0	0	0
COLL	102	PCT 102	2555	3	0	0	0	0	0
COLL	102	PCT 102	2555	0	0	0	0	0	0
COLL	103	PCT 103	1419	170	0	0	0	0	0
COLL	103	PCT 103	1419	616	0	0	0	0	0
COLL	103	PCT 103	1419	21	0	0	0	0	0
COLL	103	PCT 103	1419	3	0	0	0	0	0
COLL	103	PCT 103	1419	0	0	0	0	0	0
COLL	104	PCT 104	2426	273	0	0	0	0	0
COLL	104	PCT 104	2426	866	0	0	0	0	0

COLL	104	PCT 104	2426	24	4	0	0	0	0
COLL	104	PCT 104	2426	4	0	0	0	0	0
COLL	104	PCT 104	2426	0	0	0	0	0	0
COLL	105	PCT 105	173	18	0	0	0	0	0
COLL	105	PCT 105	173	81	0	0	0	0	0
COLL	105	PCT 105	173	14	0	0	0	0	0
COLL	105	PCT 105	173	2	0	0	0	0	0
COLL	105	PCT 105	173	0	0	0	0	0	0
COLL	106	PCT 106	1869	150	0	0	0	0	0
COLL	106	PCT 106	1869	1058	1	0	0	0	0
COLL	106	PCT 106	1869	46	0	0	0	0	0
COLL	106	PCT 106	1869	1	0	0	0	0	0
COLL	106	PCT 106	1869	0	0	0	0	0	0
COLL	107	PCT 107	3373	252	0	0	0	0	0
COLL	107	PCT 107	3373	2078	0	0	0	0	0
COLL	107	PCT 107	3373	84	0	0	0	0	0
COLL	107	PCT 107	3373	3	0	0	0	0	0
COLL	107	PCT 107	3373	0	0	0	0	0	0
COLL	108	PCT 108	2997	314	1	0	0	0	0
COLL	108	PCT 108	2997	1644	0	0	0	0	0
COLL	108	PCT 108	2997	89	0	0	0	0	0
COLL	108	PCT 108	2997	0	0	0	0	0	0
COLL	108	PCT 108	2997	0	0	0	0	0	0
COLL	109	PCT 109	4859	370	0	0	0	0	0
COLL	109	PCT 109	4859	2830	0	0	0	0	0
COLL	109	PCT 109	4859	111	0	0	0	0	0
COLL	109	PCT 109	4859	1	0	0	0	0	0
COLL	109	PCT 109	4859	0	0	0	0	0	0
COLL	110	PCT 110	2816	233	0	0	0	0	0
COLL	110	PCT 110	2816	1624	1	0	0	0	0
COLL	110	PCT 110	2816	89	0	0	0	0	0
COLL	110	PCT 110	2816	1	0	0	0	0	0
COLL	110	PCT 110	2816	0	0	0	0	0	0
COLL	111	PCT 111	3096	277	0	0	0	0	0
COLL	111	PCT 111	3096	1805	0	0	0	0	0
COLL	111	PCT 111	3096	98	0	0	0	0	0
COLL	111	PCT 111	3096	3	0	0	0	0	0
COLL	111	PCT 111	3096	0	0	0	0	0	0
COLL	112	PCT 112	3166	207	0	0	0	0	0
COLL	112	PCT 112	3166	1983	0	0	0	0	0
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COLL	112	PCT 112	3166	3	0	0	0	0	0
COLL	112	PCT 112	3166	0	0	0	0	0	0
COLL	113	PCT 113	3351	391	0	0	0	0	0
COLL	113	PCT 113	3351	1625	0	0	0	0	0
COLL	113	PCT 113	3351	69	0	0	0	0	0
COLL	113	PCT 113	3351	2	0	0	0	0	0
COLL	113	PCT 113	3351	0	0	0	0	0	0
COLL	114	PCT 114	4252	659	0	0	0	0	0
COLL	114	PCT 114	4252	2317	0	0	0	0	0
COLL	114	PCT 114	4252	83	0	0	0	0	0
COLL	114	PCT 114	4252	3	0	0	0	0	0
COLL	114	PCT 114	4252	0	0	0	0	0	0
COLL	115	PCT 115	2995	247	0	0	0	0	0
COLL	115	PCT 115	2995	1793	0	0	0	0	0
COLL	115	PCT 115	2995	79	15	0	0	0	0
COLL	115	PCT 115	2995	4	0	0	0	0	0
COLL	115	PCT 115	2995	0	0	0	0	0	0
COLL	116	PCT 116	5006	412	0	0	0	0	0
COLL	116	PCT 116	5006	2969	1	0	0	0	0
COLL	116	PCT 116	5006	163	0	0	0	0	0
COLL	116	PCT 116	5006	9	0	0	0	0	0
COLL	116	PCT 116	5006	0	0	0	0	0	0
COLL	117	PCT 117	4426	428	0	0	0	0	0
COLL	117	PCT 117	4426	2404	2	0	0	0	0
COLL	117	PCT 117	4426	94	0	0	0	0	0
COLL	117	PCT 117	4426	8	0	0	0	0	0
COLL	117	PCT 117	4426	0	0	0	0	0	0
COLL	118	PCT 118	4297	400	0	0	0	0	0
COLL	118	PCT 118	4297	2519	0	0	0	0	0
COLL	118	PCT 118	4297	76	0	0	0	0	0
COLL	118	PCT 118	4297	1	0	0	0	0	0
COLL	118	PCT 118	4297	0	0	0	0	0	0
COLL	119	PCT 119	2398	158	0	0	0	0	0
COLL	119	PCT 119	2398	1468	2	0	0	0	0
COLL	119	PCT 119	2398	67	0	0	0	0	0
COLL	119	PCT 119	2398	3	0	0	0	0	0
COLL	119	PCT 119	2398	0	0	0	0	0	0
COLL	120	PCT 120	3653	280	0	0	0	0	0
COLL	120	PCT 120	3653	2325	0	0	0	0	0
COLL	120	PCT 120	3653	86	0	0	0	0	0
COLL	120	PCT 120	3653	2	0	0	0	0	0
COLL	120	PCT 120	3653	0	0	0	0	0	0
COLL	121	PCT 121	2892	259	1	0	0	0	0
COLL	121	PCT 121	2892	1615	0	0	0	0	0
COLL	121	PCT 121	2892	75	0	0	0	0	0
COLL	121	PCT 121	2892	3	0	0	0	0	0

COLL	121	PCT 121	2892	0	0	0	0	0	0
COLL	122	PCT 122	4972	335	0	0	0	0	0
COLL	122	PCT 122	4972	3207	1	0	0	0	0
COLL	122	PCT 122	4972	159	0	0	0	0	0
COLL	122	PCT 122	4972	7	0	0	0	0	0
COLL	122	PCT 122	4972	0	0	0	0	0	0
COLL	123	PCT 123	2078	164	0	0	0	0	0
COLL	123	PCT 123	2078	1233	0	0	0	0	0
COLL	123	PCT 123	2078	59	0	0	0	0	0
COLL	123	PCT 123	2078	2	0	0	0	0	0
COLL	123	PCT 123	2078	0	0	0	0	0	0
COLL	124	PCT 124	3288	279	1	0	0	0	0
COLL	124	PCT 124	3288	1671	0	0	0	0	0
COLL	124	PCT 124	3288	216	0	0	0	0	0
COLL	124	PCT 124	3288	5	0	0	0	0	0
COLL	124	PCT 124	3288	0	0	0	0	0	0
COLL	125	PCT 125	5295	660	0	0	0	0	0
COLL	125	PCT 125	5295	2820	1	0	0	0	0
COLL	125	PCT 125	5295	119	0	0	0	0	0
COLL	125	PCT 125	5295	6	0	0	0	0	0
COLL	125	PCT 125	5295	0	0	0	0	0	0
COLL	126	PCT 126	4969	472	0	0	0	0	0
COLL	126	PCT 126	4969	2864	0	0	0	0	0
COLL	126	PCT 126	4969	100	0	0	0	0	0
COLL	126	PCT 126	4969	7	0	0	0	0	0
COLL	126	PCT 126	4969	0	0	0	0	0	0
COLL	127	PCT 127	3929	374	0	0	0	0	0
COLL	127	PCT 127	3929	2199	1	0	0	0	0
COLL	127	PCT 127	3929	97	0	0	0	0	0
COLL	127	PCT 127	3929	1	0	0	0	0	0
COLL	127	PCT 127	3929	0	0	0	0	0	0
COLL	128	PCT 128	3137	259	0	0	0	0	0
COLL	128	PCT 128	3137	2051	0	0	0	0	0
COLL	128	PCT 128	3137	83	0	0	0	0	0
COLL	128	PCT 128	3137	2	0	0	0	0	0
COLL	128	PCT 128	3137	0	0	0	0	0	0
COLL	129	PCT 129	4643	461	0	0	0	0	0
COLL	129	PCT 129	4643	2511	0	0	0	0	0
COLL	129	PCT 129	4643	89	0	0	0	0	0
COLL	129	PCT 129	4643	11	0	0	0	0	0
COLL	129	PCT 129	4643	0	0	0	0	0	0
COLL	130	PCT 130	3972	357	0	0	0	0	0
COLL	130	PCT 130	3972	2348	1	0	0	0	0
COLL	130	PCT 130	3972	107	0	0	0	0	0
COLL	130	PCT 130	3972	1	0	0	0	0	0
COLL	130	PCT 130	3972	0	0	0	0	0	0
COLL	131	PCT 131	3151	337	0	0	0	0	0
COLL	131	PCT 131	3151	1739	0	0	0	0	0
COLL	131	PCT 131	3151	59	0	0	0	0	0
COLL	131	PCT 131	3151	1	0	0	0	0	0
COLL	131	PCT 131	3151	0	0	0	0	0	0
COLL	132	PCT 132	2874	261	0	0	0	0	0
COLL	132	PCT 132	2874	1672	0	0	0	0	0
COLL	132	PCT 132	2874	76	6	0	0	0	0
COLL	132	PCT 132	2874	7	0	0	0	0	0
COLL	132	PCT 132	2874	0	0	0	0	0	0
COLL	133	PCT 133	2939	309	0	0	0	0	0
COLL	133	PCT 133	2939	1442	0	0	0	0	0
COLL	133	PCT 133	2939	37	0	0	0	0	0
COLL	133	PCT 133	2939	3	0	0	0	0	0
COLL	133	PCT 133	2939	0	0	0	0	0	0
COLL	134	PCT 134	4149	440	0	0	0	0	0
COLL	134	PCT 134	4149	2272	0	0	0	0	0
COLL	134	PCT 134	4149	58	0	0	0	0	0
COLL	134	PCT 134	4149	1	0	0	0	0	0
COLL	134	PCT 134	4149	0	0	0	0	0	0
COLL	135	PCT 135	4286	509	0	0	0	0	0
COLL	135	PCT 135	4286	2311	0	0	0	0	0
COLL	135	PCT 135	4286	75	0	0	0	0	0
COLL	135	PCT 135	4286	5	0	0	0	0	0
COLL	135	PCT 135	4286	0	0	0	0	0	0
COLL	136	PCT 136	1978	125	0	0	0	0	0
COLL	136	PCT 136	1978	1221	1	0	0	0	0
COLL	136	PCT 136	1978	77	9	0	0	0	0
COLL	136	PCT 136	1978	4	0	0	0	0	0
COLL	136	PCT 136	1978	0	0	0	0	0	0
COLL	137	PCT 137	2004	162	0	0	0	0	0
COLL	137	PCT 137	2004	1195	0	0	0	0	0
COLL	137	PCT 137	2004	53	0	0	0	0	0
COLL	137	PCT 137	2004	8	0	0	0	0	0
COLL	137	PCT 137	2004	0	0	0	0	0	0
COLL	138	PCT 138	2349	223	0	0	0	0	0
COLL	138	PCT 138	2349	1479	0	0	0	0	0
COLL	138	PCT 138	2349	69	0	0	0	0	0
COLL	138	PCT 138	2349	3	0	0	0	0	0
COLL	138	PCT 138	2349	0	0	0	0	0	0
COLL	139	PCT 139	4130	417	0	0	0	0	0

COLL	139	PCT 139	4130	2184	0	0	0	0	0
COLL	139	PCT 139	4130	112	0	0	0	0	0
COLL	139	PCT 139	4130	8	0	0	0	0	0
COLL	139	PCT 139	4130	0	0	0	0	0	0
COLL	140	PCT 140	4848	417	0	0	0	0	0
COLL	140	PCT 140	4848	3035	0	0	0	0	0
COLL	140	PCT 140	4848	136	0	0	0	0	0
COLL	140	PCT 140	4848	3	0	0	0	0	0
COLL	140	PCT 140	4848	0	0	0	0	0	0
COLL	141	PCT 141	3514	356	0	0	0	0	0
COLL	141	PCT 141	3514	2061	0	0	0	0	0
COLL	141	PCT 141	3514	93	0	0	0	0	0
COLL	141	PCT 141	3514	1	0	0	0	0	0
COLL	141	PCT 141	3514	0	0	0	0	0	0
COLL	142	PCT 142	2797	222	0	0	0	0	0
COLL	142	PCT 142	2797	1702	0	0	0	0	0
COLL	142	PCT 142	2797	114	17	0	0	0	0
COLL	142	PCT 142	2797	2	0	0	0	0	0
COLL	142	PCT 142	2797	0	0	0	0	0	0
COLL	143	PCT 143	2165	189	0	0	0	0	0
COLL	143	PCT 143	2165	1298	0	0	0	0	0
COLL	143	PCT 143	2165	52	0	0	0	0	0
COLL	143	PCT 143	2165	4	0	0	0	0	0
COLL	143	PCT 143	2165	0	0	0	0	0	0
COLL	144	PCT 144	2956	284	0	0	0	0	0
COLL	144	PCT 144	2956	1718	1	0	0	0	0
COLL	144	PCT 144	2956	68	0	0	0	0	0
COLL	144	PCT 144	2956	2	0	0	0	0	0
COLL	144	PCT 144	2956	0	0	0	0	0	0
COLL	145	PCT 145	1780	192	0	0	0	0	0
COLL	145	PCT 145	1780	1009	1	0	0	0	0
COLL	145	PCT 145	1780	35	0	0	0	0	0
COLL	145	PCT 145	1780	1	0	0	0	0	0
COLL	145	PCT 145	1780	0	0	0	0	0	0
COLL	146	PCT 146	4860	510	0	0	0	0	0
COLL	146	PCT 146	4860	2649	0	0	0	0	0
COLL	146	PCT 146	4860	71	0	0	0	0	0
COLL	146	PCT 146	4860	3	0	0	0	0	0
COLL	146	PCT 146	4860	0	0	0	0	0	0
COLL	147	PCT 147	2281	267	0	0	0	0	0
COLL	147	PCT 147	2281	1118	0	0	0	0	0
COLL	147	PCT 147	2281	21	0	0	0	0	0
COLL	147	PCT 147	2281	3	0	0	0	0	0
COLL	147	PCT 147	2281	0	0	0	0	0	0
COLL	148	PCT 148	1133	151	0	0	0	0	0
COLL	148	PCT 148	1133	659	0	0	0	0	0
COLL	148	PCT 148	1133	41	0	0	0	0	0
COLL	148	PCT 148	1133	0	0	0	0	0	0
COLL	148	PCT 148	1133	0	0	0	0	0	0
COLL	149	PCT 149	4621	454	0	0	0	0	0
COLL	149	PCT 149	4621	2763	0	0	0	0	0
COLL	149	PCT 149	4621	93	0	0	0	0	0
COLL	149	PCT 149	4621	0	0	0	0	0	0
COLL	149	PCT 149	4621	0	0	0	0	0	0
COLL	150	PCT 150	4928	494	0	0	0	0	0
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COLL	150	PCT 150	4928	82	0	0	0	0	0
COLL	150	PCT 150	4928	4	0	0	0	0	0
COLL	150	PCT 150	4928	0	0	0	0	0	0
COLL	151	PCT 151	1856	189	0	0	0	0	0
COLL	151	PCT 151	1856	1066	0	0	0	0	0
COLL	151	PCT 151	1856	37	0	0	0	0	0
COLL	151	PCT 151	1856	4	0	0	0	0	0
COLL	151	PCT 151	1856	0	0	0	0	0	0
COLL	152	PCT 152	231	15	0	0	0	0	0
COLL	152	PCT 152	231	103	0	0	0	0	0
COLL	152	PCT 152	231	1	0	0	0	0	0
COLL	152	PCT 152	231	0	0	0	0	0	0
COLL	152	PCT 152	231	0	0	0	0	0	0
COLL	153	PCT 153	5328	607	1	0	0	0	0
COLL	153	PCT 153	5328	3037	1	0	0	0	0
COLL	153	PCT 153	5328	89	0	0	0	0	0
COLL	153	PCT 153	5328	6	0	0	0	0	0
COLL	153	PCT 153	5328	0	0	0	0	0	0
COLL	154	PCT 154	2773	256	0	134	94	0	28
COLL	154	PCT 154	2773	1801	0	928	755	0	118
COLL	154	PCT 154	2773	42	0	18	18	0	6
COLL	154	PCT 154	2773	4	0	1	3	0	0
COLL	154	PCT 154	2773	0	0	0	0	0	0
COLL	155	PCT 155	3016	266	0	0	0	0	0
COLL	155	PCT 155	3016	1798	1	0	0	0	0
COLL	155	PCT 155	3016	63	0	0	0	0	0
COLL	155	PCT 155	3016	2	0	0	0	0	0
COLL	155	PCT 155	3016	0	0	0	0	0	0
COLL	156	PCT 156	3797	391	0	0	0	0	0
COLL	156	PCT 156	3797	2099	0	0	0	0	0
COLL	156	PCT 156	3797	76	0	0	0	0	0

COLL	156	PCT 156	3797	3	0	0	0	0	0	0
COLL	156	PCT 156	3797	0	0	0	0	0	0	0
COLL	157	PCT 157	4358	411	0	0	0	0	0	0
COLL	157	PCT 157	4358	2611	1	0	0	0	0	0
COLL	157	PCT 157	4358	86	0	0	0	0	0	0
COLL	157	PCT 157	4358	3	0	0	0	0	0	0
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COLL	158	PCT 158	2851	385	0	0	0	0	0	0
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COLL	158	PCT 158	2851	1	0	0	0	0	0	0
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COLL	159	PCT 159	3385	405	1	0	0	0	0	0
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COLL	159	PCT 159	3385	2	0	0	0	0	0	0
COLL	159	PCT 159	3385	0	0	0	0	0	0	0
COLL	160	PCT 160	530	69	0	21	38	0	0	4
COLL	160	PCT 160	530	346	0	120	154	0	0	19
COLL	160	PCT 160	530	15	0	4	9	0	0	1
COLL	160	PCT 160	530	0	0	0	0	0	0	0
COLL	160	PCT 160	530	0	0	0	0	0	0	0
COLL	161	PCT 161	298	16	0	1	3	0	0	1
COLL	161	PCT 161	298	169	0	5	15	0	0	1
COLL	161	PCT 161	298	7	0	0	1	0	0	0
COLL	161	PCT 161	298	0	0	0	0	0	0	0
COLL	161	PCT 161	298	0	0	0	0	0	0	0
COLL	162	PCT 162	687	101	0	0	0	0	0	0
COLL	162	PCT 162	687	447	0	0	0	0	0	0
COLL	162	PCT 162	687	10	0	0	0	0	0	0
COLL	162	PCT 162	687	0	0	0	0	0	0	0
COLL	162	PCT 162	687	0	0	0	0	0	0	0
COLL	163	PCT 163	2188	247	0	0	0	0	0	0
COLL	163	PCT 163	2188	1206	0	0	0	0	0	0
COLL	163	PCT 163	2188	20	0	0	0	0	0	0
COLL	163	PCT 163	2188	1	0	0	0	0	0	0
COLL	163	PCT 163	2188	0	0	0	0	0	0	0
COLL	164	PCT 164	2330	118	0	0	0	0	0	0
COLL	164	PCT 164	2330	1253	0	0	0	0	0	0
COLL	164	PCT 164	2330	458	80	0	0	0	0	0
COLL	164	PCT 164	2330	16	0	0	0	0	0	0
COLL	164	PCT 164	2330	0	0	0	0	0	0	0
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COLL	165	PCT 165	972	628	0	0	0	0	0	0
COLL	165	PCT 165	972	22	0	0	0	0	0	0
COLL	165	PCT 165	972	1	0	0	0	0	0	0
COLL	165	PCT 165	972	0	0	0	0	0	0	0
COLL	166	PCT 166	4384	495	0	0	0	0	0	0
COLL	166	PCT 166	4384	2493	0	0	0	0	0	0
COLL	166	PCT 166	4384	63	0	0	0	0	0	0
COLL	166	PCT 166	4384	0	0	0	0	0	0	0
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COLL	167	PCT 167	5230	490	0	0	0	0	0	0
COLL	167	PCT 167	5230	2966	0	0	0	0	0	0
COLL	167	PCT 167	5230	121	0	0	0	0	0	0
COLL	167	PCT 167	5230	5	0	0	0	0	0	0
COLL	167	PCT 167	5230	0	0	0	0	0	0	0
COLL	168	PCT 168	1966	161	0	0	0	0	0	0
COLL	168	PCT 168	1966	1205	0	0	0	0	0	0
COLL	168	PCT 168	1966	51	0	0	0	0	0	0
COLL	168	PCT 168	1966	1	0	0	0	0	0	0
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COLL	169	PCT 169	3534	358	0	0	0	0	0	0
COLL	169	PCT 169	3534	2069	2	0	0	0	0	0
COLL	169	PCT 169	3534	56	0	0	0	0	0	0
COLL	169	PCT 169	3534	2	0	0	0	0	0	0
COLL	169	PCT 169	3534	0	0	0	0	0	0	0
COLL	170	PCT 170	1921	179	0	0	0	0	0	0
COLL	170	PCT 170	1921	1143	0	0	0	0	0	0
COLL	170	PCT 170	1921	40	0	0	0	0	0	0
COLL	170	PCT 170	1921	2	0	0	0	0	0	0
COLL	170	PCT 170	1921	0	0	0	0	0	0	0
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COLL	171	PCT 171	2980	2	0	0	0	0	0	0
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COLL	172	PCT 172	2941	1803	0	0	0	0	0	0
COLL	172	PCT 172	2941	46	0	0	0	0	0	0
COLL	172	PCT 172	2941	3	0	0	0	0	0	0
COLL	172	PCT 172	2941	0	0	0	0	0	0	0
COLL	173	PCT 173	645	36	0	0	0	0	0	0
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COLL	173	PCT 173	645	25	0	0	0	0	0	0
COLL	173	PCT 173	645	0	0	0	0	0	0	0
COLL	173	PCT 173	645	0	0	0	0	0	0	0

COLL	174	PCT 174	4648	429	1	0	0	0	0
COLL	174	PCT 174	4648	2469	1	0	0	0	0
COLL	174	PCT 174	4648	52	0	0	0	0	0
COLL	174	PCT 174	4648	1	0	0	0	0	0
COLL	174	PCT 174	4648	0	0	0	0	0	0
COLL	175	PCT 175	2083	145	1	0	0	0	0
COLL	175	PCT 175	2083	1311	0	0	0	0	0
COLL	175	PCT 175	2083	33	0	0	0	0	0
COLL	175	PCT 175	2083	3	0	0	0	0	0
COLL	175	PCT 175	2083	0	0	0	0	0	0
COLL	176	PCT 176	4064	489	0	0	0	0	0
COLL	176	PCT 176	4064	1634	0	0	0	0	0
COLL	176	PCT 176	4064	62	0	0	0	0	0
COLL	176	PCT 176	4064	9	0	0	0	0	0
COLL	176	PCT 176	4064	0	0	0	0	0	0
COLL	177	PCT 177	3532	384	0	0	0	0	0
COLL	177	PCT 177	3532	1755	0	0	0	0	0
COLL	177	PCT 177	3532	85	0	0	0	0	0
COLL	177	PCT 177	3532	4	0	0	0	0	0
COLL	177	PCT 177	3532	0	0	0	0	0	0
COLL	178	PCT 178	3375	313	0	0	0	0	0
COLL	178	PCT 178	3375	2024	1	0	0	0	0
COLL	178	PCT 178	3375	67	0	0	0	0	0
COLL	178	PCT 178	3375	0	0	0	0	0	0
COLL	178	PCT 178	3375	0	0	0	0	0	0
COLL	179	PCT 179	4704	268	0	0	0	0	0
COLL	179	PCT 179	4704	3271	0	0	0	0	0
COLL	179	PCT 179	4704	224	0	0	0	0	0
COLL	179	PCT 179	4704	3	0	0	0	0	0
COLL	179	PCT 179	4704	0	0	0	0	0	0
COLL	180	PCT 180	3492	416	0	0	0	0	0
COLL	180	PCT 180	3492	1889	1	0	0	0	0
COLL	180	PCT 180	3492	53	0	0	0	0	0
COLL	180	PCT 180	3492	1	0	0	0	0	0
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COLL	181	PCT 181	3166	377	0	0	0	0	0
COLL	181	PCT 181	3166	1642	0	0	0	0	0
COLL	181	PCT 181	3166	30	0	0	0	0	0
COLL	181	PCT 181	3166	0	0	0	0	0	0
COLL	181	PCT 181	3166	0	0	0	0	0	0
COLL	182	PCT 182	4037	356	0	0	0	0	0
COLL	182	PCT 182	4037	2277	1	0	0	0	0
COLL	182	PCT 182	4037	127	0	0	0	0	0
COLL	182	PCT 182	4037	5	0	0	0	0	0
COLL	182	PCT 182	4037	0	0	0	0	0	0
COLL	183	PCT 183	117	12	0	0	0	0	0
COLL	183	PCT 183	117	66	0	0	0	0	0
COLL	183	PCT 183	117	2	0	0	0	0	0
COLL	183	PCT 183	117	0	0	0	0	0	0
COLL	183	PCT 183	117	0	0	0	0	0	0
COLL	184	PCT 184	3360	455	0	0	0	0	0
COLL	184	PCT 184	3360	1395	0	0	0	0	0
COLL	184	PCT 184	3360	54	0	0	0	0	0
COLL	184	PCT 184	3360	6	0	0	0	0	0
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COLL	185	PCT 185	54	9	0	0	0	0	0
COLL	185	PCT 185	54	30	0	0	0	0	0
COLL	185	PCT 185	54	1	0	0	0	0	0
COLL	185	PCT 185	54	0	0	0	0	0	0
COLL	185	PCT 185	54	0	0	0	0	0	0
COLL	186	PCT 186	148	17	0	0	0	0	0
COLL	186	PCT 186	148	69	0	0	0	0	0
COLL	186	PCT 186	148	3	0	0	0	0	0
COLL	186	PCT 186	148	0	0	0	0	0	0
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COLL	187	PCT 187	616	367	0	0	0	0	0
COLL	187	PCT 187	616	5	0	0	0	0	0
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COLL	188	PCT 188	76	5	0	0	0	0	0
COLL	188	PCT 188	76	55	0	0	0	0	0
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COLL	188	PCT 188	76	0	0	0	0	0	0
COLL	189	PCT 189	1245	134	0	0	0	0	0
COLL	189	PCT 189	1245	721	0	0	0	0	0
COLL	189	PCT 189	1245	7	0	0	0	0	0
COLL	189	PCT 189	1245	1	0	0	0	0	0
COLL	189	PCT 189	1245	0	0	0	0	0	0
COLL	190	PCT 190	71	11	0	0	0	0	0
COLL	190	PCT 190	71	35	0	0	0	0	0
COLL	190	PCT 190	71	0	0	0	0	0	0
COLL	190	PCT 190	71	0	0	0	0	0	0
COLL	190	PCT 190	71	0	0	0	0	0	0
COLL	191	PCT 191	967	118	0	0	0	0	0
COLL	191	PCT 191	967	455	1	0	0	0	0

COLL	191	PCT 191	967	9	0	0	0	0	0
COLL	191	PCT 191	967	0	0	0	0	0	0
COLL	191	PCT 191	967	0	0	0	0	0	0
COLL	192	PCT 192	4881	575	0	0	0	0	0
COLL	192	PCT 192	4881	2819	0	0	0	0	0
COLL	192	PCT 192	4881	39	0	0	0	0	0
COLL	192	PCT 192	4881	3	0	0	0	0	0
COLL	192	PCT 192	4881	0	0	0	0	0	0
COLL	193	PCT 193	1308	133	0	0	0	0	0
COLL	193	PCT 193	1308	733	0	0	0	0	0
COLL	193	PCT 193	1308	11	0	0	0	0	0
COLL	193	PCT 193	1308	0	0	0	0	0	0
COLL	193	PCT 193	1308	0	0	0	0	0	0
COLL	194	PCT 194	33	0	0	0	0	0	0
COLL	194	PCT 194	33	19	0	0	0	0	0
COLL	194	PCT 194	33	0	0	0	0	0	0
COLL	194	PCT 194	33	0	0	0	0	0	0
COLL	194	PCT 194	33	0	0	0	0	0	0
COLL	195	PCT 195	935	68	0	0	0	0	0
COLL	195	PCT 195	935	574	0	0	0	0	0
COLL	195	PCT 195	935	32	0	0	0	0	0
COLL	195	PCT 195	935	0	0	0	0	0	0
COLL	195	PCT 195	935	0	0	0	0	0	0
COLL	196	PCT 196	2001	195	0	0	0	0	0
COLL	196	PCT 196	2001	1117	0	0	0	0	0
COLL	196	PCT 196	2001	40	0	0	0	0	0
COLL	196	PCT 196	2001	0	0	0	0	0	0
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COLL	197	PCT 197	1270	116	0	0	0	0	0
COLL	197	PCT 197	1270	713	0	0	0	0	0
COLL	197	PCT 197	1270	29	0	0	0	0	0
COLL	197	PCT 197	1270	0	0	0	0	0	0
COLL	197	PCT 197	1270	0	0	0	0	0	0
COLL	197	PCT 197	1270	0	0	0	0	0	0
COLL	198	PCT 198	129	13	0	0	0	0	0
COLL	198	PCT 198	129	71	0	0	0	0	0
COLL	198	PCT 198	129	6	0	0	0	0	0
COLL	198	PCT 198	129	0	0	0	0	0	0
COLL	198	PCT 198	129	0	0	0	0	0	0
COLL	199	PCT 199	4135	374	0	0	0	0	0
COLL	199	PCT 199	4135	2772	0	0	0	0	0
COLL	199	PCT 199	4135	48	0	0	0	0	0
COLL	199	PCT 199	4135	2	0	0	0	0	0
COLL	199	PCT 199	4135	0	0	0	0	0	0
COLL	200	PCT 200	2726	307	0	0	0	0	0
COLL	200	PCT 200	2726	1536	0	0	0	0	0
COLL	200	PCT 200	2726	49	0	0	0	0	0
COLL	200	PCT 200	2726	2	0	0	0	0	0
COLL	200	PCT 200	2726	0	0	0	0	0	0
COLL	201	PCT 201	0	0	0	0	0	0	0
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COLL	201	PCT 201	0	0	0	0	0	0	0
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COLL	202	PCT 202	2	2	0	0	0	0	0
COLL	202	PCT 202	2	0	0	0	0	0	0
COLL	202	PCT 202	2	0	0	0	0	0	0
COLL	202	PCT 202	2	0	0	0	0	0	0
COLL	203	PCT 203	3182	233	0	0	0	0	0
COLL	203	PCT 203	3182	2027	0	0	0	0	0
COLL	203	PCT 203	3182	80	0	0	0	0	0
COLL	203	PCT 203	3182	4	0	0	0	0	0
COLL	203	PCT 203	3182	0	0	0	0	0	0
COLL	204	PCT 204	354	30	0	0	0	0	0
COLL	204	PCT 204	354	244	0	0	0	0	0
COLL	204	PCT 204	354	8	0	0	0	0	0
COLL	204	PCT 204	354	0	0	0	0	0	0
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COLL	205	PCT 205	35	21	0	0	0	0	0
COLL	205	PCT 205	35	2	0	0	0	0	0
COLL	205	PCT 205	35	0	0	0	0	0	0
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COLL	206	PCT 206	2002	196	0	0	0	0	0
COLL	206	PCT 206	2002	1202	0	0	0	0	0
COLL	206	PCT 206	2002	32	0	0	0	0	0
COLL	206	PCT 206	2002	1	0	0	0	0	0
COLL	206	PCT 206	2002	0	0	0	0	0	0
COLL	207	PCT 207	4081	437	0	0	0	0	0
COLL	207	PCT 207	4081	2422	1	0	0	0	0
COLL	207	PCT 207	4081	59	0	0	0	0	0
COLL	207	PCT 207	4081	7	0	0	0	0	0
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COLL	208	PCT 208	4359	0	0	0	0	0	0
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COLL	209	PCT 209	1208	0	0	0	0	0	0
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COLL	210	PCT 210	1746	1043	0	0	0	0	0
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COLL	210	PCT 210	1746	1	0	0	0	0	0
COLL	210	PCT 210	1746	0	0	0	0	0	0
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COLL	217	PCT 217	3140	1861	0	0	0	0	0
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COLL	237	PCT 237	2345	237	1	0	0	0	0
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COLL	238	PCT 238	4043	47	0	0	0	0	0
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COLL	238	PCT 238	4043	0	0	0	0	0	0
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COLL	242	PCT 242	3578	0	0	0	0	0	0
COLL	243	PCT 243	1684	173	0	0	0	0	0
COLL	243	PCT 243	1684	1059	0	0	0	0	0
COLL	243	PCT 243	1684	38	0	0	0	0	0

COLL	243	PCT 243	1684	2	0	0	0	0	0	0
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COLL	244	PCT 244	3235	259	0	0	0	0	0	0
COLL	244	PCT 244	3235	2008	0	0	0	0	0	0
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COLL	245	PCT 245	2764	294	0	0	0	0	0	0
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COLL	245	PCT 245	2764	45	0	0	0	0	0	0
COLL	245	PCT 245	2764	0	0	0	0	0	0	0
COLL	245	PCT 245	2764	0	0	0	0	0	0	0
COLL	246	PCT 246	2859	223	0	0	0	0	0	0
COLL	246	PCT 246	2859	1835	1	0	0	0	0	0
COLL	246	PCT 246	2859	75	0	0	0	0	0	0
COLL	246	PCT 246	2859	4	0	0	0	0	0	0
COLL	246	PCT 246	2859	0	0	0	0	0	0	0
COLL	247	PCT 247	2436	163	0	0	0	0	0	0
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COLL	247	PCT 247	2436	3	0	0	0	0	0	0
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COLL	248	PCT 248	2328	1320	0	0	0	0	0	0
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COLL	250	PCT 250	3886	5	0	0	0	0	0	0
COLL	250	PCT 250	3886	0	0	0	0	0	0	0
COLL	251	PCT 251	2568	294	0	0	0	0	0	0
COLL	251	PCT 251	2568	1531	0	0	0	0	0	0
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COLL	252	PCT 252	3149	0	0	0	0	0	0	
COLL	253	PB01	0	0	0	0	0	0	0	
COLL	253	PB01	0	0	0	0	0	0	0	
COLL	253	PB01	0	0	0	0	0	0	0	
COLL	253	PB01	0	0	0	0	0	0	0	
COLL	253	PB01	0	0	0	0	0	0	0	
COLL	254	LB01	0	0	0	0	0	0	0	
COLL	254	LB01	0	0	0	0	0	0	0	
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COLL	254	LB01	0	0	0	0	0	0	0	
COLL	255	LB02	0	0	0	0	0	0	0	
COLL	255	LB02	0	0	0	0	0	0	0	
COLL	255	LB02	0	0	0	0	0	0	0	
COLL	255	LB02	0	0	0	0	0	0	0	
COLL	255	LB02	0	0	0	0	0	0	0	
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COLL	256	LB03	0	0	0	0	0	0	0	
COLL	256	LB03	0	0	0	0	0	0	0	
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COLL	258	LB05	0	0	0	0	0	0	0	
COLL	258	LB05	0	0	0	0	0	0	0	
COLL	258	LB05	0	0	0	0	0	0	0	
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COLL	259	LB06	0	0	0	0	0	0	0	
COLL	259	LB06	0	0	0	0	0	0	0	
COLL	259	LB06	0	0	0	0	0	0	0	
COLL	259	LB06	0	0	0	0	0	0	0	
COLL	259	LB06	0	15	0	0	0	0	0	
COLL	260	LB07	0	0	0	0	0	0	0	
COLL	260	LB07	0	0	0	0	0	0	0	
COLL	260	LB07	0	0	0	0	0	0	0	
COLL	260	LB07	0	0	0	0	0	0	0	
COLL	260	LB07	0	11	0	0	0	0	0	

COLL	330	LB77	0	0	0	0	0	0	0
COLL	330	LB77	0	0	0	0	0	0	0
COLL	ZZZ	COUNTY TOTALS	751832	520196	316	5366	4443	0	820



205 S Colorado, Celina, Tx 75009

Phone 469-742-9100

Fax 972-382-3607

CISD Board Agenda Item Synopsis

Subject: Consider Approval of the 2023-2024 Financial Audit

Background Information:

Goals:

- 1. We will provide and support a safe, civil and collaborative culture.
- 2. We will continuously provide and support effective teaching in every classroom.
- 3. We will provide and support a guaranteed and viable curriculum.
- 4. We will continue to foster a love of reading and commit to continual growth in childhood literacy.
- 5. We will foster strong numeracy skills and commit to continual growth in math success.
- 6. We will provide targeted strategies and practices to prepare students for post-secondary education, career readiness, and military participation.
- 7. We will attract, recruit, develop, and retain high-quality professional staff.

Budgetary Impact: The General Operating fund balance increased by \$916,134 the Food Service fund balance increased by \$97,102 and the Debt Service fund balance increased by \$4,257,639.

Recommendation:

The District recommendation is for Members of the Board to approve the 2023-2024 financial audit.

Submitted by:

Amber Pennell
CFO

Recommended by:

Tom Maglisceau, Ph.D.
Superintendent

Meeting Date: November 18, 2024

**CELINA INDEPENDENT SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024**

CELINA INDEPENDENT SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024

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CERTIFICATE OF BOARD

Celina Independent School District
Name of School District

Collin
County

043-903
Co.-Dist. Number

We, the undersigned, certify that the attached annual financial reports of the above-named school district were reviewed and (check one) _____ approved _____ disapproved for the year ended June 30, 2024 at a meeting of the Board of Trustees of such school district on the 18th day of November, 2024.

Signature of Board Secretary

Signature of Board President

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

Morgan, Davis, & Company, P.C.
Post Office Box 8158
Greenville, Texas 75404

**Unmodified Opinions on Basic Financial Statements Accompanied by Required Supplementary Information
and Supplementary Information including Supplementary Schedule of Expenditures of Federal Awards**

Independent Auditor's Report

Celina Independent School District
205 South Colorado
Celina, Texas 75009

Report on the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, proprietary funds, each major fund, and the aggregate remaining fund information of Celina Independent School District as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Celina Independent School District as of June 30, 2024 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Governmental Auditing Standards*, we

- Exercise professional judgement and maintain professional skepticism throughout the audit.

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Schedules contained in Exhibits G-1 through G-5 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Combining Statements for Nonmajor Governmental Funds contained in Exhibits H-1 & H-2, the Texas Education Agency required schedules contained in Exhibits J-1 through J-4 and L-1, and the Schedule of Expenditures of Federal Awards on Exhibit K-1, as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Combining Statements for Nonmajor Governmental Funds, the Texas Education Agency required schedules, and Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 2, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

/s/ Morgan, Davis & Company, P.C.

Morgan, Davis, & Company, P.C.
Greenville, Texas
November 2, 2024

CELINA INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024

In this section of the Annual Financial and Compliance Report, we, the administrators of Celina Independent School District, discuss and analyze the District's financial performance for the fiscal year ended June 30, 2024. Please read it in conjunction with the District's Basic Financial Statements which follow this section.

FINANCIAL HIGHLIGHTS

- The District's net position increased by \$2,619,648 as a result of this year's operations.
- The District's assets and deferred outflows exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$11,573,185 which represents the District's total combined net position.
- As of June 30, 2024, the District's governmental funds reported a combined fund balance of \$148,483,453 compared to \$90,621,920 for the last fiscal year. Included in this combined fund balance is unspent bond proceeds of \$112,764,654 in the Bond Construction Fund. The General Fund reported a fund balance of \$12,534,739 this fiscal year compared to \$11,618,605 the last fiscal year.
- The District's total tax rate for the 2023-2024 school year was \$ 1.2381 with \$ 0.7381 for maintenance & operation and \$ 0.5000 for debt service.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities (on pages 12 and 13). These provide information about the activities of the District as a whole and present a longer-term view of the District's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

Fund financial statements (starting on page 14) report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. For governmental activities, these statements tell how services were financed in the short term as well as what resources remain for future spending. They reflect the flow of current financial resources, and supply the basis for tax levies and the appropriations budget. For proprietary activities, fund financial statements tell how goods or services of the District were sold to departments within the District or to external customers and how the sales revenues covered the expenses of the goods or services. The remaining statements, fiduciary statements, provide financial information about activities for which the District acts solely as a trustee or agent for the benefit of those outside of the district.

The notes to the financial statements (starting on page 25) provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements.

The combining statements for nonmajor funds contain even more information about the District's individual funds. These are not required by T.E.A. The section labeled Required Texas Education Agency Schedules contains data used by monitoring or regulatory agencies for assurance that the District is using funds supplied in compliance with the terms of grants.

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities

The analysis of the District's overall financial condition and operations begins on page 12. Its primary purpose is to show whether the District is better off or worse off as a result of the year's activities. The Statement of Net Position includes all the District's assets and liabilities at the end of the year while the Statement of Activities includes all the revenues and expenses generated by the District's operations during the year. These apply the accrual basis of accounting which is the basis used by private sector companies.

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

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

In the Statement of Net Position and the Statement of Activities, the District has one kind of activity:

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

Reporting the District's Most Significant Funds

Fund Financial Statements

The fund financial statements begin on page 14 and provide detailed information about the most significant funds—not the District as a whole. Laws and contracts require the District to establish some funds, such as grants received under the ESEA Title I Part A from the U.S. Department of Education. The District's administration establishes many other funds to help it control and manage money for particular purposes. The District's two kinds of funds—governmental and proprietary—use different accounting approaches.

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

- **Proprietary funds**—The District reports the activities for which it charges users (whether outside customers or other units of the District) in proprietary funds using the same accounting methods employed in the Statement of Net Position and the Statement of Activities. The internal service funds (a category of proprietary funds) report activities that provide services for the District's other programs and activities—such as the District's self-insurance programs.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The District is presenting government-wide financial analysis in the form of current year data and prior year data and the changes in these accounts. Our analysis focuses on the net position (Table I) and changes in net position (Table II) of the District's governmental activities.

Net position of the District's governmental activities increased from \$8,953,537 last year to \$11,573,185 at June 30, 2024. Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – decreased from \$40,442,078 last year to \$(4,075,625) at June 30, 2024.

Changes in net position of the District's governmental activities were a \$11,625,289 increase last year compared to a \$2,619,648 increase at June 30, 2024.

**Table I
Celina Independent School District
NET POSITION**

	Governmental Activities 6/30/2024	Governmental Activities 6/30/2023	Net Change
Current and other assets	\$156,725,253	\$102,361,345	\$54,363,908
Capital assets	308,162,228	262,973,711	45,188,517
Total assets	\$464,887,481	\$365,335,056	\$99,552,425
Deferred Outflows	\$11,563,184	\$9,323,688	\$2,239,496
Current and other liabilities	\$11,597,434	\$14,481,417	(\$2,883,983)
Long-term liabilities	\$424,338,031	\$344,125,589	80,212,442
Net Pension Liability (District's Share)	\$13,603,586	\$10,192,426	3,411,160
Net OPEB Liability (District's Share)	5,986,295	5,901,978	84,317
Total liabilities	\$455,525,346	\$374,701,410	\$77,328,459
Deferred Inflows	\$9,352,134	\$5,485,214	\$3,866,920
Net Position:			
Net Investment in Capital Assets	(\$116,175,803)	(\$50,773,955)	(\$65,401,848)
Restricted	131,824,613	19,285,414	112,539,199
Unrestricted	(4,075,625)	40,442,078	(44,517,703)
Total net position	\$11,573,185	\$8,953,537	\$2,619,648

Table II
Celina Independent School District
CHANGES IN NET POSITION

	Governmental Activities Yr Ended 6/30/2024	Governmental Activities Yr Ended 6/30/2023	Net Change
Revenues:			
Program Revenues:			
Charges for Services	\$3,545,869	\$2,799,982	\$745,887
Operating grants and contributions	4,952,212	4,084,525	867,687
General Revenues:			
Maintenance and operations taxes	28,949,925	27,610,693	1,339,232
Debt service taxes	19,607,481	14,945,862	4,661,619
State aid - formula grants	16,216,025	8,113,407	8,102,618
Grants & Contributions not restricted to specific functions	1,028,844	1,024,212	4,632
Investment Earnings	7,580,757	3,692,572	3,888,185
Miscellaneous	1,655,288	4,422,066	(2,766,778)
Total Revenue	\$83,536,401	\$66,693,319	\$16,843,082
Expenses:			
Instruction, curriculum and media services	\$37,989,763	\$23,771,030	\$14,218,733
Instructional and school leadership	4,492,163	2,868,523	1,623,640
Student support services	7,320,541	3,608,311	3,712,230
Child nutrition	2,664,134	1,901,229	762,905
Co curricular activities	3,905,633	3,494,032	411,601
General administration	2,619,285	1,797,288	821,997
Plant maintenance, security & data processing	8,215,531	6,087,170	2,128,361
Debt services	12,860,013	11,215,619	1,644,394
Contracted instructional services between schools	461,259	0	461,259
Payments to fiscal agents	31,060	45,534	(14,474)
Other intergovernmental charges	332,458	266,498	65,960
Total Expenses	\$80,891,840	\$55,055,234	\$25,836,606
Increase in net position before transfers and special items	\$2,644,561	\$11,638,085	(\$8,993,524)
Transfers	0	0	0
Special Items-Loss on Disposal of Assets	(24,913)	(12,796)	(12,117)
Net position at Beginning of Fiscal Year	8,953,537	(2,671,752)	11,625,289
Net position at End of Fiscal Year	\$11,573,185	\$8,953,537	\$2,619,648

THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds (as presented in Exhibit C-3 on page 18) reported a combined fund balance of \$148,483,453 compared to \$90,621,920 for the last fiscal year. The District's General Fund reported a fund balance increase of \$916,134, ending the year with \$12,534,739. The District's Special Revenue Funds reported a combined fund balance increase of \$116,374, ending the year with \$1,340,811. The District's Debt Service Fund reported a fund balance increase of \$4,257,639, ending the year with \$21,843,249. The District's Bond Construction Funds reported a fund balance combined increase of \$52,571,386, ending the year with \$112,764,654.

Over the course of the year, the Board of Trustees revised the District's budget several times. These budget amendments included amendments and supplemental appropriations that were approved shortly after the beginning of the year and reflect the actual beginning balances (versus the amounts we estimated in June 2023) and amendments moving funds from programs that did not need all the resources originally appropriated to them to programs with resource needs.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets:

During the year ended June 30, 2024, the District invested \$53,515,455 in capital assets, consisting of land, construction in progress, miscellaneous facility improvements, vehicles, and various equipment & furnishings.

Capital asset activity for the year ended June 30, 2024 was as follows:

	<u>Beginning</u>			<u>Ending Balance</u>
	<u>Balance</u>	<u>Additions</u>	<u>Retirements</u>	
Land	\$42,467,223	\$611,589	\$0	\$43,078,812
Buildings & Improvements	212,981,207	35,386,987	0	248,368,194
Equipment	15,121,078	5,128,271	0	20,249,349
Vehicles	6,026,572	2,333,350	(36,287)	8,323,635
Right-to-Use Assets-Equipment	230,820	0	0	230,820
Subscription-Based IT Arrangements	47,238	0	(47,238)	0
Construction in Progress	35,063,067	10,055,258	0	45,118,325
Totals at Historical Cost	311,937,205	53,515,455	(83,525)	365,369,135
Less accumulated depreciation for:				
Buildings & Improvements	(39,137,309)	(5,910,277)	0	(45,047,586)
Equipment	(6,333,928)	(1,810,558)	0	(8,144,486)
Vehicles	(3,407,472)	(504,250)	36,287	(3,875,435)
Right-to-Use Assets-Equipment	(62,460)	(76,940)	0	(139,400)
Subscription-Based IT Arrangements	(22,325)	0	22,325	0
Total accumulated depreciation	(48,963,494)	(8,302,025)	58,612	(57,206,907)
Capital Assets, Net	\$262,973,711	\$45,213,430	(\$24,913)	\$308,162,228

Debt:

At year-end June 30, 2024, the District had \$424,244,455 outstanding in bonds compared to \$329,450,685 last year. The District also had \$93,576 in lease liability compared to \$169,837 last year, and \$0 in SBITA liability compared to \$23,650 last year. During the fiscal year, the District issued \$99,470,000 in Series 2023 bonds at 5.00% interest.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The District's elected and appointed officials considered many factors when setting the fiscal-year 2025 budget, and tax rates. Several of those factors were the economy, the District's population growth, and unemployment. These factors were taken into account when adopting the General Fund budget for 2025. Amounts available for appropriation in the General Fund budget are \$12,534,739. The District has added no major new programs or initiatives to the 2025 budget.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District's business office, at Celina Independent School District, 205 South Colorado, Celina, Texas.

BASIC FINANCIAL STATEMENTS

CELINA INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2024

EXHIBIT A-1

Data Control Codes	Primary Government Governmental Activities
ASSETS	
1110 Cash and Cash Equivalents	\$ 96,799,387
1120 Current Investments	50,992,516
1220 Property Taxes - Delinquent	1,153,754
1230 Allowance for Uncollectible Taxes	(10,696)
1240 Due from Other Governments	7,789,036
1290 Other Receivables, Net	1,256
Capital Assets:	
1510 Land	43,078,812
1520 Buildings, Net	203,320,608
1530 Equipment, Net	12,104,863
1540 Vehicles, Net	4,448,200
1550 Right-to-Use Leased Assets, Net	91,420
1580 Construction in Progress	45,118,325
1000 Total Assets	464,887,481
DEFERRED OUTFLOWS OF RESOURCES	
1705 Deferred Outflow Related to TRS Pension	6,932,194
1706 Deferred Outflow Related to TRS OPEB	4,630,990
1700 Total Deferred Outflows of Resources	11,563,184
LIABILITIES	
2110 Accounts Payable	36,260
2140 Interest Payable	4,335,026
2150 Payroll Deductions and Withholdings	25
2160 Accrued Wages Payable	3,979,080
2200 Accrued Expenses	2,769,624
2300 Unearned Revenue	477,419
Noncurrent Liabilities:	
2501 Due Within One Year: Loans, Note, Leases, etc.	7,029,940
Due in More than One Year:	
2502 Bonds, Notes, Loans, Leases, etc.	417,308,091
2540 Net Pension Liability (District's Share)	13,603,586
2545 Net OPEB Liability (District's Share)	5,986,295
2000 Total Liabilities	455,525,346
DEFERRED INFLOWS OF RESOURCES	
2605 Deferred Inflow Related to TRS Pension	623,407
2606 Deferred Inflow Related to TRS OPEB	8,728,727
2600 Total Deferred Inflows of Resources	9,352,134
NET POSITION	
3200 Net Investment in Capital Assets and Right-to-Use Lease Assets	(116,175,803)
Restricted:	
3820 Restricted for Federal and State Programs	811,580
3850 Restricted for Debt Service	17,719,148
3860 Restricted for Capital Projects	112,764,654
3870 Restricted for Campus Activities	529,231
3900 Unrestricted	(4,075,625)
3000 Total Net Position	\$ 11,573,185

The notes to the financial statements are an integral part of this statement.

CELINA INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

EXHIBIT B-1

Data Control Codes	1	Program Revenues		6
		Expenses	3 Charges for Services	4 Operating Grants and Contributions
Primary Government:				
GOVERNMENTAL ACTIVITIES:				
11	\$ 36,627,896	\$ 306,718	\$ 2,510,253	\$ (33,810,925)
12	235,314	-	7,993	(227,321)
13	1,126,553	-	17,938	(1,108,615)
21	606,452	-	19,813	(586,639)
23	3,885,711	-	124,613	(3,761,098)
31	3,429,996	-	663,539	(2,766,457)
33	628,068	-	18,183	(609,885)
34	3,262,477	-	82,443	(3,180,034)
35	2,664,134	1,332,801	1,095,731	(235,602)
36	3,905,633	1,745,282	49,128	(2,111,223)
41	2,619,285	-	65,146	(2,554,139)
51	6,137,503	161,068	40,270	(5,936,165)
52	1,015,935	-	231,898	(784,037)
53	1,062,093	-	25,264	(1,036,829)
72	12,484,028	-	-	(12,484,028)
73	375,985	-	-	(375,985)
91	461,259	-	-	(461,259)
93	31,060	-	-	(31,060)
99	332,458	-	-	(332,458)
	<u>\$ 80,891,840</u>	<u>\$ 3,545,869</u>	<u>\$ 4,952,212</u>	<u>(72,393,759)</u>

[TP] TOTAL PRIMARY GOVERNMENT:

Data Control Codes	General Revenues:		
	Taxes:		
MT	Property Taxes, Levied for General Purposes		28,949,925
DT	Property Taxes, Levied for Debt Service		19,607,481
SF	State Aid - Formula Grants		16,216,025
GC	Grants and Contributions not Restricted		1,028,844
IE	Investment Earnings		7,580,757
MI	Miscellaneous Local and Intermediate Revenue		1,655,288
S2	Special Item - Loss on Disposal of Asset		(24,913)
TR	Total General Revenues & Special Items		<u>75,013,407</u>
CN	Change in Net Position		2,619,648
NB	Net Position - Beginning		<u>8,953,537</u>
NE	Net Position - Ending		<u>\$ 11,573,185</u>

The notes to the financial statements are an integral part of this statement.

CELINA INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024

Data Control Codes	10 General Fund	50 Debt Service Fund	60 Bond Construction
ASSETS			
1110 Cash and Cash Equivalents	\$ 10,315,849	\$ 21,202,284	\$ 64,460,568
1120 Investments - Current	-	-	50,992,516
1220 Property Taxes - Delinquent	746,520	407,234	-
1230 Allowance for Uncollectible Taxes	(6,921)	(3,775)	-
1240 Due from Other Governments	6,387,466	640,965	-
1260 Due from Other Funds	270,124	-	-
1290 Other Receivables	1,256	-	-
1000 Total Assets	<u>\$ 17,714,294</u>	<u>\$ 22,246,708</u>	<u>\$ 115,453,084</u>
LIABILITIES			
2110 Accounts Payable	\$ 35,910	\$ -	\$ -
2150 Payroll Deductions and Withholdings Payable	25	-	-
2160 Accrued Wages Payable	3,772,733	-	-
2170 Due to Other Funds	313,635	-	270,124
2200 Accrued Expenditures	317,653	-	2,418,306
2300 Unearned Revenue	284,637	192,782	-
2000 Total Liabilities	<u>4,724,593</u>	<u>192,782</u>	<u>2,688,430</u>
DEFERRED INFLOWS OF RESOURCES			
2601 Unavailable Revenue - Property Taxes	454,962	210,677	-
2600 Total Deferred Inflows of Resources	<u>454,962</u>	<u>210,677</u>	<u>-</u>
FUND BALANCES			
Restricted Fund Balance:			
3450 Federal or State Funds Grant Restriction	-	-	-
3470 Capital Acquisition and Contractual Obligation	-	-	112,764,654
3480 Retirement of Long-Term Debt	-	21,843,249	-
3490 Other Restricted Fund Balance	-	-	-
3600 Unassigned Fund Balance	12,534,739	-	-
3000 Total Fund Balances	<u>12,534,739</u>	<u>21,843,249</u>	<u>112,764,654</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 17,714,294</u>	<u>\$ 22,246,708</u>	<u>\$ 115,453,084</u>

The notes to the financial statements are an integral part of this statement.

Other Governmental Funds	Total Governmental Funds
\$ 820,568	\$ 96,799,269
-	50,992,516
-	1,153,754
-	(10,696)
760,605	7,789,036
-	270,124
-	1,256
<u>\$ 1,581,173</u>	<u>\$ 156,995,259</u>
\$ 350	\$ 36,260
-	25
206,347	3,979,080
-	583,759
33,665	2,769,624
-	477,419
<u>240,362</u>	<u>7,846,167</u>
-	665,639
-	665,639
811,580	811,580
-	112,764,654
-	21,843,249
529,231	529,231
-	12,534,739
<u>1,340,811</u>	<u>148,483,453</u>
<u>\$ 1,581,173</u>	<u>\$ 156,995,259</u>

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CELINA INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
JUNE 30, 2024

EXHIBIT C-2

Total Fund Balances - Governmental Funds	\$ 148,483,453
1 The District uses internal service funds to charge the costs of certain activities, such as self-insurance, to appropriate functions in other funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. The net effect of this consolidation is to increase (decrease) net position.	313,753
2 Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. At the beginning of the year, the cost of these assets was \$311,937,205, and the accumulated depreciation was \$48,963,494. In addition, long-term liabilities, including bonds payable of \$329,450,685, lease liability of \$169,837, and SBITA liability of \$23,650, are not due and payable in the current period, and, therefore are not reported as liabilities in the funds. Accrued interest payable on long term debt of \$4,409,294 is not reflected in the fund financial statements, but is shown in the government-wide financial statements. The net effect of including the beginning balances for capital assets (net of depreciation), & long-term debt in the governmental activities, is to increase (decrease) net position.	(71,079,755)
3 Current year capital outlays of \$53,515,455 and long-term debt principal payments of \$4,454,911 are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. Amortization of bond premiums of \$1,219,456, and accrued interest payable of \$74,268, are not reflected in the fund financial statements, but are recorded in the government-wide financial statements. The net effect of including the current year capital outlays and debt principal payments is to increase (decrease) net position.	59,264,090
4 Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unavailable revenue from property taxes of \$665,639 as revenue, and reclassifying bond proceeds of \$100,368,226, and net cost of asset disposal of \$24,913. The net effect of these reclassifications and recognitions is to increase(decrease) net position.	(99,727,500)
5 The current year depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.	(8,302,025)
6 The District is required to recognize its proportionate share of the net pension liability required by GASB 68 in the amount of \$13,603,586, a deferred resource inflow in the amount of \$623,407, and a deferred resource outflow in the amount of \$6,932,194. The net effect of including the net pension liability, deferred resource inflows, and deferred resource outflows, is to increase (decrease) net position.	(7,294,799)
7 The District is required to recognize its proportionate share of the net OPEB liability required by GASB 75 in the amount of \$5,986,295, a deferred resource inflow in the amount of \$8,728,727, and a deferred resource outflow in the amount of \$4,630,990. The net effect of including the net OPEB liability, deferred resource inflows, and deferred resource outflows, is to increase (decrease) net position.	(10,084,032)
29 Net Position of Governmental Activities	\$ 11,573,185

The notes to the financial statements are an integral part of this statement

CELINA INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

Data Control Codes	10 General Fund	50 Debt Service Fund	60 Bond Construction
REVENUES:			
5700 Total Local and Intermediate Sources	\$ 32,212,419	\$ 21,066,964	\$ 6,112,092
5800 State Program Revenues	17,220,252	1,326,726	3,248
5900 Federal Program Revenues	76,732	-	53,025
5020 Total Revenues	<u>49,509,403</u>	<u>22,393,690</u>	<u>6,168,365</u>
EXPENDITURES:			
Current:			
0011 Instruction	27,584,207	-	-
0012 Instructional Resources and Media Services	235,005	-	-
0013 Curriculum and Instructional Staff Development	919,060	-	-
0021 Instructional Leadership	476,937	-	-
0023 School Leadership	3,056,763	-	-
0031 Guidance, Counseling, and Evaluation Services	1,981,435	-	-
0033 Health Services	498,553	-	-
0034 Student (Pupil) Transportation	2,291,080	-	-
0035 Food Services	18,206	-	-
0036 Extracurricular Activities	1,949,058	-	-
0041 General Administration	2,101,220	-	-
0051 Facilities Maintenance and Operations	5,024,042	-	-
0052 Security and Monitoring Services	670,666	-	-
0053 Data Processing Services	854,289	-	-
Debt Service:			
0071 Principal on Long-Term Liabilities	99,911	4,355,000	-
0072 Interest on Long-Term Liabilities	4,460	13,773,292	-
0073 Bond Issuance Cost and Fees	-	375,985	-
Capital Outlay:			
0081 Facilities Acquisition and Construction	3,600	-	53,596,979
Intergovernmental:			
0091 Contracted Instructional Services Between Schools	461,259	-	-
0093 Payments to Fiscal Agent/Member Districts of SSA	31,060	-	-
0099 Other Intergovernmental Charges	332,458	-	-
6030 Total Expenditures	<u>48,593,269</u>	<u>18,504,277</u>	<u>53,596,979</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>916,134</u>	<u>3,889,413</u>	<u>(47,428,614)</u>
OTHER FINANCING SOURCES (USES):			
7911 Capital Related Debt Issued	-	-	99,470,000
7916 Premium or Discount on Issuance of Bonds	-	368,226	530,000
7080 Total Other Financing Sources (Uses)	<u>-</u>	<u>368,226</u>	<u>100,000,000</u>
1200 Net Change in Fund Balances	916,134	4,257,639	52,571,386
0100 Fund Balance - July 1 (Beginning)	<u>11,618,605</u>	<u>17,585,610</u>	<u>60,193,268</u>
3000 Fund Balance - June 30 (Ending)	<u>\$ 12,534,739</u>	<u>\$ 21,843,249</u>	<u>\$ 112,764,654</u>

The notes to the financial statements are an integral part of this statement.

	Other Governmental Funds	Total Governmental Funds
\$	2,635,758	\$ 62,027,233
	723,614	19,273,840
	2,762,520	2,892,277
	6,121,892	84,193,350
	1,543,358	29,127,565
	-	235,005
	-	919,060
	-	476,937
	-	3,056,763
	596,372	2,577,807
	-	498,553
	-	2,291,080
	2,357,112	2,375,318
	1,282,863	3,231,921
	-	2,101,220
	-	5,024,042
	225,813	896,479
	-	854,289
	-	4,454,911
	-	13,777,752
	-	375,985
	-	53,600,579
	-	461,259
	-	31,060
	-	332,458
	6,005,518	126,700,043
	116,374	(42,506,693)
	-	99,470,000
	-	898,226
	-	100,368,226
	116,374	57,861,533
	1,224,437	90,621,920
\$	1,340,811	\$ 148,483,453

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CELINA INDEPENDENT SCHOOL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2024

EXHIBIT C-4

Total Net Change in Fund Balances - Governmental Funds	\$ 57,861,533
The District uses internal service funds to charge the costs of certain activities, such as self-insurance and printing, to appropriate functions in other funds. The net income (loss) of internal service funds are reported with governmental activities. The net effect of this consolidation is to increase (decrease) net position.	3
Current year capital outlays of \$53,515,455 and long-term debt principal payments of \$4,454,911 are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. Amortization of bond premiums of \$1,219,456, and accrued interest payable of \$74,268, are not reflected in the fund financial statements, but are recorded in the government-wide financial statements. The net effect of including the current year capital outlays and debt principal payments is to increase (decrease) net position.	59,264,090
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unavailable revenue from property taxes as revenue, adjusting current year revenue of \$687,913 to show the revenue earned from the current year's tax levy, and reclassifying bond proceeds of \$100,368,226, and net cost of asset disposal of \$24,913. The net effect of these reclassifications and recognitions is to decrease net position.	(101,081,052)
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to increase (decrease) net position.	(8,302,025)
Current year changes due to GASB 68 increased revenues in the amount of \$1,704,134, but also increased expenses in the amount of \$3,302,882. The impact of these items is to increase (decrease) the change in net position.	(1,598,748)
Current year changes due to GASB 75 increased revenues in the amount of \$1,673,170, but also increased expenses in the amount of \$1,850,983. The impact of these items is to increase (decrease) the change in net position.	(3,524,153)
Change in Net Position of Governmental Activities	\$ <u>2,619,648</u>

The notes to the financial statements are an integral part of this statement.

CELINA INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2024

EXHIBIT D-1

	Governmental Activities -	
	Internal Service Fund	
ASSETS		
Current Assets:		
Cash and Cash Equivalents	\$	118
Due from Other Funds		313,635
Total Assets		313,753
NET POSITION		
Unrestricted Net Position		313,753
Total Net Position	\$	313,753

The notes to the financial statements are an integral part of this statement.

CELINA INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2024

	Governmental Activities
	Internal Service Fund
OPERATING REVENUES:	
Local and Intermediate Sources	\$ 3
Total Operating Revenues	3
Operating Income	3
Total Net Position - July 1 (Beginning)	313,750
Total Net Position - June 30 (Ending)	\$ 313,753

The notes to the financial statements are an integral part of this statement.

CELINA INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2024

EXHIBIT D-3

		Governmental Activities -
		Internal Service Fund
<u>Cash Flows from Operating Activities:</u>		
Cash Received from User Charges	\$	3
Net Increase in Cash and Cash Equivalents		3
Cash and Cash Equivalents at Beginning of Year		115
Cash and Cash Equivalents at End of Year	\$	118
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>		
<u> Provided By (Used For) Operating Activities:</u>		
Operating Income (Loss)	\$	3

The notes to the financial statements are an integral part of this statement.

CELINA INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Celina Independent School District (the "District") is a public educational agency operating under the applicable laws and regulations of the State of Texas. It is governed by a seven-member Board of Trustees (the "Board") elected by registered voters of the District. The District prepares its basic financial statements in conformity with generally accepted accounting principles (GAAP) promulgated by the Governmental Accounting Standards Board (GASB) and other authoritative sources identified in GASB Statement No. 76, and it complies with the requirements of the appropriate version of Texas Education Agency's *Financial Accountability System Resource Guide* (the "Resource Guide") and the requirements of contracts and grants of agencies from which it receives funds.

A. Reporting Entity

The Board of Trustees is elected by the public and has the authority to make decisions, appoint administrators and managers, and significantly influence operations. It also has the primary accountability for fiscal matters. Therefore, the District is a financial reporting entity as defined by the Governmental Accounting Standards Board ("GASB") in its Statement No. 14, *"The Financial Reporting Entity,"* There are no component units included within the reporting entity.

B. Government-Wide and Fund Financial Statements

The District's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements - The Statement of Net Position and the Statement of Activities are government-wide financial statements. They report information on all the Celina Independent School District nonfiduciary activities with most of the interfund activities removed. *Governmental activities* include programs supported primarily by taxes, State foundation funds, grants, and other intergovernmental revenues.

The Statement of Activities demonstrates how other people or entities that participate in programs the District operates have shared in the payment of the direct costs. The "charges for services" column includes payments made by parties that purchase, use, or directly benefit from goods or services provided by a given function or segment of the District. Examples include tuition paid by students not residing in the district, school lunch charges, etc. The "grants and contributions" column includes amounts paid by organizations outside the District to help meet the operational or capital requirements of a given function. Examples include grants under the Elementary and Secondary Education Act. If a revenue is not a program revenue, it is a general revenue used to support all of the District's functions. Property taxes are always general revenues.

The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those clearly identifiable within a function. Depreciation expense is specifically identified by function and is included in the direct expense to each function.

Interfund activities between governmental funds appear as due to/due from on the Governmental Fund Balance Sheet and as other resources and other uses on the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balance. All interfund transactions between governmental funds and internal service funds are eliminated on the government-wide statements. Interfund activities between governmental funds and fiduciary funds remain as due to/due from on the government-wide Statement of Activities. Since Internal Service Funds support the operations of governmental funds, they are consolidated with the governmental funds in the government-wide financial statements. The expenditures of governmental funds that create the revenues of internal service funds are eliminated to avoid "grossing up" the revenues and expenses of the District as a whole.

Fund Financial Statements - The fund financial statements provide reports on the financial condition and results of operations for two fund categories - governmental, and fiduciary. Since the resources in the fiduciary funds cannot be used for District operations, they are not included in the government-wide statements. The District considers some governmental funds major and reports their financial condition and results of operations in a separate column.

Proprietary funds distinguish operating revenues and expenditures from nonoperating items. Operating revenues result from providing goods and services in connection with a proprietary fund's principal ongoing operations; they usually come from exchange or exchange-like transactions. All other revenues are nonoperating. Operating expenses can be tied specifically to the production of the goods and services, such as materials and labor or direct overhead. Other expenses are nonoperating.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting, as do the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. All assets, liabilities, and deferred inflows of resources associated with the operation of the District are included on the Statement of Net Position. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

All governmental fund financial statements are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets, current liabilities, and fund balances are included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balance report the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with a brief explanation to better identify the relationship between government-wide statements and the governmental fund statements. The modified accrual basis of accounting recognizes revenues in the accounting period in which they become measurable and available. For this purpose, the District considers revenues available if they are collected within 60 days of the end of the current fiscal period. It recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on General Long-Term Debt, which is recognized when due. The expenditures related to certain uncompensated absences and claims and judgements are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Revenues – Exchange Transactions – Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current year and are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the District, the phrase “available for exchange transactions” means expected to be received within 60 days of the year-end.

Revenues – Non-exchange Transactions – Non-exchange transactions in which the District receives value without directly giving equal value in return, include property taxes, grants, and donations. On the government-wide financial statements, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the District must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On the modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized in the governmental funds.

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the "susceptible-to-accrual" concept, that is, when they are both measurable and available. The District considers revenues available if they will be collected within 60 days of the end of the fiscal year. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as unearned revenues until related and authorized expenditures have been made. If balances have not been expended by the end of the project period, grantors sometimes require the District to refund all or part of the unused amount.

The Proprietary Fund Types and Fiduciary Funds are accounted for on a flow of economic resources measurement focus and utilize the accrual basis of accounting. This basis of accounting recognizes revenues in the accounting period in which they are earned and become measurable and expenses in the accounting period in which they are incurred and become measurable. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the fund Statement of Net Position. The net position is segregated into invested in capital assets net of related debt, restricted net assets, and unrestricted net assets.

Expenditures/Expenses – On the accrual basis of accounting (government-wide financial statements), expenses are recognized at the time there are incurred. On the modified accrual basis (fund financial statements), expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

D. Fund Accounting

The District reports the following major governmental funds:

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

Debt Service Fund – The District accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds in a debt service fund.

Bond Construction Fund – The District accounts for the Bond financial resources used for the acquisition, renovation, and construction of major capital projects in this fund.

Additionally, the District reports the following fund types:

Governmental Funds:

Special Revenue Funds – The District accounts for resources restricted to, or designated for, specific purposes by the District or a grantor in a special revenue fund. Most Federal and some State financial assistance is accounted for in a Special Revenue Fund, and sometimes unused balances must be returned to the grantor at the close of specified project periods.

Proprietary Funds:

Internal Service Funds – Revenues and expenses related to services provided to organizations inside the District on a cost reimbursement basis are accounted for in an internal service fund. The District's Internal Service Fund is the Workers Comp Self Insurance Fund. This fund is aggregated in the government-wide Statement of Net Position and Statement of Changes in Net Position.

E. Encumbrance Accounting

The District employs encumbrance accounting, whereby encumbrances for goods or purchased services are documented by purchase orders and contracts. An encumbrance represents a commitment of Board appropriation related to unperformed contracts for goods and services. The issuance of a purchase order or the signing of a contract creates an encumbrance but does not represent an expenditure for the period, only a commitment to expend resources. Appropriations lapse at June 30 and encumbrances outstanding at that time are either canceled or appropriately provided for in the subsequent year's budget. There were no outstanding encumbrances at June 30, 2024 that were subsequently provided for in the next year's budget for the General Fund.

F. Other Accounting Policies

1. **Cash Equivalents** - For purposes of the statement of cash flows for proprietary funds, the District considers highly liquid investments to be cash equivalents if they have a maturity of three months or less when purchased.
2. **Inventories** – Inventories of supplies on the balance sheet are stated at FIFO cost and they include consumable maintenance, instructional, and office items. Supplies are recorded as expenditures when they are consumed. Inventories of food commodities are recorded at market values supplied by the Texas Department of Human Services. Although commodities are received at no cost, their fair market value is supplied by the Texas Department of Human Services and initially recorded as an expense. Inventory and expenditures are adjusted periodically subsequent to inventory counts.
3. **Receivables and Payables** – All trade and property tax receivables are shown at face value. The property tax receivable allowance is shown at various rates based upon historical trends of outstanding property taxes receivable as of June 30, 2024.
4. **Long-term Debt** - In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Amounts recorded as long-term debt represent obligations that will be met by future revenue resources that are not available as of the current balance sheet date.
5. **Vacation and Sick Leave** – Vacations are to be taken within the same year they are earned, and any unused days at the end of the year are forfeited. Therefore, no liability has been accrued in the accompanying basic financial statements. Employees of the District are entitled to sick leave based on category/class of employment. Sick leave is allowed to be accumulated but does not vest. Therefore, no liability exists for unused sick leave.
6. **Capital Assets** - Capital assets, which include land, buildings, furniture and equipment and right-to-use lease assets are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Buildings, furniture, and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Classification</u>	<u>Useful Life</u>
Buildings	15-50 years
Building Improvements	15-50 years
Vehicles & Buses	5-10 years
Equipment	5-7 years

The District has no restriction on any capital assets.

7. **Due From/Due To Other Funds** – Interfund receivables and payables arise from interfund transactions and are recorded in all affected funds in the period in which transactions are executed in the normal course of operations. See Note III-E for detailed discussion of interfund receivables and payables.

8. **Net Position/Fund Balance:**

Net position on the government-wide *Statement of Net Position* includes the following:

Net Investment in Capital Assets reports the difference between capital assets, net of accumulated depreciation, and the outstanding balance of debt, excluding unspent bond proceeds that are directly attributable to the acquisition, construction, or improvement of those capital assets.

Restricted for Federal and State Grant Programs is the component of net position restricted to be spent for specific purposes prescribed by federal and state granting agencies.

Restricted for Debt Service is the component of net position that is restricted for payment of debt service by constraints established by bond covenants.

Restricted for Campus Activities is the component of net position that is restricted for campus activities.

Restricted for Scholarships is the component of net position that is restricted for scholarships.

Unrestricted Net Position is the residual difference between assets, deferred outflows, liabilities, and deferred inflows that is not invested in capital assets or restricted for specific purpose.

Net position represents the difference between assets plus deferred outflow of resources, and liabilities and deferred inflow of resources. Net investment in capital assets consists of cost of capital assets, net of accumulated depreciation, reduced by outstanding balances of any borrowing used for the acquisition, construction, or improvements of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislature adopted by the district or through external restrictions imposed by creditor, grantors, or laws or regulations of other governments. All other net positions are reported as unrestricted.

Fund balances on the governmental funds' *Balance Sheet* include the following:

Non-spendable fund balance is the portion of the gross fund balance that is not expendable because it is either not in spendable form or is legally or contractually required to be maintained intact.

Restricted fund balance includes amounts restricted for a specific purpose by the provider (such as grantors, bondholders, and high levels of government), through constitutional provisions, or by enabling legislation. Debt service resources are to be used for future servicing of the District's bonded debt and are restricted through debt covenants. Capital projects bond funds are restricted by the bondholders for the specific purpose of capital projects and capital outlays. Federal & State grant resources are restricted pursuant to the mandates of the granting agency.

Committed fund balance is that portion of fund balance that is committed to a specific purpose by the District's Board of Trustees. The Board of Trustees establishes (and modifies or rescinds) fund balance commitments by Board action. These amounts cannot be used for any other purpose unless the Board removes or changes the constraint by exercising the same type of action originally used to commit the funds.

Unassigned fund balance is the difference between the total fund balance and the total of the non-spendable, restrict, and committed fund balances and can be utilized for any legal purpose. This portion of the total fund balance in the General Fund is available to finance operating expenditures.

9. Control Totals - The Data Control Codes refer to the account code structure prescribed by Texas Education Agency in the *Financial Accountability System Resource Guide*. TEA requires school districts to display these codes in the financial statements filed with TEA in order to ensure accuracy in building a Statewide data base for policy development and funding plans.

10.Total Columns on Combined Financial Statements – These total columns do not purport to present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles.

11.District's Policy as to Defining Operating & Non-operating Revenues of Proprietary Funds – Operating revenues are generally defined as those which originate through the ongoing activities of the fund. In contrast, non-operating revenues include, but are not limited to; capital expenditures, transfers, investing and financing activities.

12.Application of Restricted or Unrestricted Resources - When expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When expenditures are incurred for which committed, or unassigned fund balances are available, the District considers amounts to have been spent first from committed funds, then unassigned funds, as need, unless the Board of Trustees has provided otherwise in its commitment actions.

13.Grant Fund Accounting – The Special Revenue Fund includes programs that are financed on a project grant basis. These projects have grant periods that can range from less than twelve months to in excess of three years. Grants are recorded as revenues when earned, which the District considers to be earned to the extent expenditures have been incurred, the District has met all eligibility requirements, and funds are available.

14.Estimates and Assumptions – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

15.Deferred Outflows of Resources - In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. Certain deferred charges related to TRS pension and other post- employment benefits are reported as deferred outflows of resources on the government-wide statement of net position.

16. Deferred Inflows of Resources - In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District has one type of item which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Uncollected property taxes which are assumed collectible are reported in this category on the balance sheet for governmental funds. They are not reported in this category on the government wide statement of net position. Certain deferred charges related to TRS pension and other post-employment benefits are reported as deferred inflows on the government-wide statement of net position.

II. STEWARDSHIP, COMPLIANCE & ACCOUNTABILITY

A. Budgetary Data

The Board of Trustees adopts an "appropriated budget" for the General Fund, Debt Service Fund, and the Food Service Fund (which is included in the Special Revenue Funds). The District is required to present the adopted and final amended budgeted revenues and expenditures for each of these funds. The District compares the final amended budget to actual revenues and expenditures. The General Fund Budget report appears in Exhibit G-1 in RSI and the other two reports are in Exhibit J-2 and J-3.

The following procedures are followed in establishing the budgetary data reflected in the general-purpose financial statements:

1. Prior to June 20, the District prepares a budget for the next succeeding fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board is then called for the purpose of adopting the proposed budget. At least ten days' public notice of the meeting must be given.
3. Prior to July 1, the budget is legally enacted through passage of a resolution by the Board. Once a budget is approved, it can only be amended at the function and fund level by approval of a majority of the members of the Board. Amendments are presented to the Board at its regular meetings. Each amendment must have Board approval. As required by law, such amendments are made before the fact, are reflected in the official minutes of the Board, and are not made after fiscal year end. Because the District has a policy of careful budgetary control, several amendments were necessary during the year.
4. Each budget is controlled by the budget coordinator at the revenue and expenditure function/object level. Budgeted amounts are as amended by the Board. All budget appropriations lapse at year end. A reconciliation of fund balances for both appropriated budget and non-appropriated budget special revenue funds is as follows:

A reconciliation of fund balances for both appropriated budget & nonappropriated budget special revenue funds is as follows:

Appropriated Budget Funds - Food Service	\$811,580
Nonappropriated Budget Funds-Campus Activity	<u>529,231</u>
All Special Revenue Funds	<u><u>\$1,340,811</u></u>

III. DETAILED NOTES ON ALL FUNDS & ACCOUNT GROUPS

Note A. DEPOSITORY CONTRACT LAW

The funds of the District must be deposited under the terms of a contract, contents of which are set out in the Depository Contract Law. The depository bank places approved pledged securities for safekeeping and trust with the District's agent bank in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

At June 30, 2024, the carrying amount of the District's cash & cash equivalents was \$96,799,387 (including \$61,209,360 in Texpool accounts) and \$50,992,516 in certificates of deposit investments (of which \$30,263,494 were non-depository CDs). At June 30, 2024 and during the year then ended, the District's combined deposits were **fully insured** by FDIC insurance or collateralized with securities held by the District's agent bank in the District's name, or by letters of credit.

Depository information required to be reported to the Texas Education Agency is as follows:

- a. Depository: Independent Bank, McKinney, Texas
- b. The highest combined balance of cash, savings, and time deposits accounts amounted to \$72,937,040, and occurred during the month of January 2024.
- c. The market value of securities pledged as of the date of the highest combined balance on deposit was \$83,673,807.
- d. Total amount of FDIC coverage at the time of the highest combined balance was \$500,000.

Texpool accounts totaling \$61,209,360 are valued at amortized cost.

The **Public Funds Investment Act (PFIA)** (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports, and establishment of appropriate policies. Among other things, it requires the District to adopt, implement, and publicize an investment policy, which must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the District to invest in obligations of the U.S. Treasury and U.S. agencies, municipal securities, repurchase agreements, and certain other investments. The investments owned at fiscal year-end are held by the District or its agent in the District's name.

In compliance with the PFIA, the District has adopted a deposit and investment policy, which address the following risks:

Credit Risk is the risk that a security issuer may default on an interest or principal payment. The District controls and monitors this risk by purchasing quality rated instruments that have been evaluated by nationally recognized agencies such as Standards and Poor's (S&P) or Moody's Investor Service.

Custodial Credit Risk is the risk that, in the event of the failure of a depository financial institution or counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover its deposits, value of its investments, or collateral securities that are in the possession of an outside party. The PFIA, the District's investment policy, and Government Code Chapter 2257 "Collateral for Public Funds" contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits and investments. The District's funds are deposited and invested under terms of a depository contract with amounts greater than the FDIC coverage protected by approved pledged securities held on behalf of the District.

Concentration of Credit Risk is the risk associated with holding investments that are not pools and full faith credit securities. These risks are controlled by limiting the percentages if these investments in the District's portfolio.

Interest Rate Risk is the risk that interest rates will rise and an investment in a fixed-income security will decrease in value. Interest rate risk is reduced by diversifying, investing in securities with different durations, and laddering maturity dates. The District manages its exposure to interest rate risk by limiting the weighted average maturity of its investment portfolio to less than one year from the time of purchase.

Note B. PROPERTY TAXES

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the District in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 31 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available (1) when they become due or past due and receivable within the current period and (2) when they are expected to be collected during a 60-day period after the close of the school fiscal year.

The assessed value of the roll as of the end of the fiscal year was \$3,921,929,256. The tax rates levied for the fiscal year ended June 30, 2024, to finance General Fund operations and the payment of principal and interest on general obligation long-term debt were \$0.7381 and \$0.5000 per \$100 valuation, respectively, for a total of \$1.2381 per \$100 valuation. Current year tax collections for the period ended June 30, 2024, were 99.07% of the levy and 99.00% in the prior year.

Note C. DELINQUENT TAXES RECEIVABLE

Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy Allowances for uncollectible tax receivables within the General and Debt Service Funds are based on historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

Note D. DUE FROM OTHER GOVERNMENTS

The District participates in a variety of federal and state programs from which it receives grants to partially or fully finance certain activities. In addition, the District receives entitlements from the State through the School Foundation and Available School Fund.

Receivables due from other governments as of June 30, 2024 are as follows:

<u>Fund</u>	<u>State Grants</u>	<u>Federal Grants</u>	<u>Other Governments</u>	<u>Totals</u>
General Fund	\$6,376,668	\$0	\$10,798	\$6,387,466
Debt Service Funds	633,651	0	7,314	640,965
Special Revenue Funds	106,666	653,939	0	760,605
Totals	\$7,116,985	\$653,939	\$18,112	\$7,789,036

Note E. INTERFUND TRANSACTIONS

Interfund balances at June 30, 2024, consisted of the following individual receivables & payables:

Due to General Fund from:

Bond Construction Fund	\$270,124
Total Due to General Fund from Other Funds	<u>\$270,124</u>

Due to Internal Service Fund from:

General Fund	\$313,635
Total Due to Internal Service Fund from Other Funds	<u>\$313,635</u>

Interfund transfers for the year ended June 30, 2024, consisted of the following individual amounts:

None

Note F. CAPITAL ASSETS, RIGHT-TO-USE, & SBITA ASSETS

A summary of changes in capital assets, right-to-use & SBITA assets for the year ended June 30, 2024 is as follows:

	<u>Beginning</u>				<u>Ending Balance</u>
	<u>Balance</u>	<u>Additions</u>	<u>Retirements</u>		
Land	\$42,467,223	\$611,589	\$0		\$43,078,812
Buildings & Improvements	212,981,207	35,386,987	0		248,368,194
Equipment	15,121,078	5,128,271	0		20,249,349
Vehicles	6,026,572	2,333,350	(36,287)		8,323,635
Right-to-Use Assets-Equipment	230,820	0	0		230,820
Subscription-Based IT Arrangements	47,238	0	(47,238)		0
Construction in Progress	35,063,067	10,055,258	0		45,118,325
Totals at Historical Cost	<u>311,937,205</u>	<u>53,515,455</u>	<u>(83,525)</u>		<u>365,369,135</u>
Less accumulated depreciation for:					
Buildings & Improvements	(39,137,309)	(5,910,277)	0		(45,047,586)
Equipment	(6,333,928)	(1,810,558)	0		(8,144,486)
Vehicles	(3,407,472)	(504,250)	36,287		(3,875,435)
Right-to-Use Assets-Equipment	(62,460)	(76,940)	0		(139,400)
Subscription-Based IT Arrangements	(22,325)	0	22,325		0
Total accumulated depreciation	<u>(48,963,494)</u>	<u>(8,302,025)</u>	<u>58,612</u>		<u>(57,206,907)</u>
Capital Assets, Right-to-Use & SBITA Assets, Net	<u>\$262,973,711</u>	<u>\$45,213,430</u>	<u>(\$24,913)</u>		<u>\$308,162,228</u>

Depreciation expense for the current year was charged to governmental functions as follows:

11 Instruction	\$4,210,795
13 Curriculum & Instructional Staff Development	155,956
21 Instructional Leadership	77,978
23 School Leadership	467,867
31 Guidance, Counseling, & Evaluation Services	389,889
33 Health Services	77,978
34 Student (Pupil) Transportation	816,161
35 Food Services	311,911
36 Cocurricular/Extracurricular Activities	467,867
41 General Administration	311,911
51 Plant Maintenance & Operations	701,800
52 Security & Monitoring Services	155,956
53 Data Processing Services	155,956
Total Depreciation Expense	<u>\$8,302,025</u>

Note G. LONG-TERM DEBT

A summary of changes in long-term debt for the year ended June 30, 2024 is as follows:

	<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due</u> <u>within One</u> <u>Year</u>
Governmental Activities:					
General Obligation Bonds	\$298,885,000	\$99,470,000	(\$4,355,000)	\$394,000,000	\$6,955,000
Unamortized Bond Premiums	30,565,685	898,226	(1,219,456)	30,244,455	
Total Bonds Payable, Government-Wide	329,450,685	100,368,226	(5,574,456)	424,244,455	
Loans Payable	0	0	0	0	0
Right-to-Use Leases Payable	169,837	0	(76,261)	93,576	74,940
Subscription-based IT Arrangements Payable	23,650	0	(23,650)	0	0
Total Governmental Activities	\$329,644,172	\$100,368,226	(\$5,674,367)	\$424,338,031	\$7,029,940

Bonds

The District has entered into a continuing disclosure undertaking to provide annual reports and material event notices to the State Information Depository of Texas (SID), which is the Municipal Advisory Council. This information is required under SEC Rule 15c2-12 to enable investors to analyze the financial condition and operations of the District.

There are a number of limitations and restrictions contained in the general obligation bond indenture. Management has indicated that the District is in compliance with all significant limitations and restrictions at June 30, 2024.

A summary of changes in bonds for the year ended June 30, 2024 is as follows:

<u>Description</u>	<u>Interest Rates Payable</u>	<u>Amounts of Original Issue</u>	<u>Interest Current Year</u>	<u>Beginning</u>	<u>Issued</u>	<u>Retired</u>	<u>Ending Amounts</u>
				<u>Amounts Outstanding 7/01/23</u>			<u>Outstanding 6/30/24</u>
Unltd Tax Refunding Bonds - Series 2013	2.00-4.00%	8,460,000	235,744	7,865,000		0 (465,000)	7,400,000
Unltd Tax Refunding Bonds - Series 2014	3.00-5.00%	9,105,000	195,550	6,535,000		0 (585,000)	5,950,000
Unltd Tax Refunding Bonds - Series 2015	3.00-4.00%	9,265,000	358,462	9,175,000		0 (20,000)	9,155,000
Refunding/Building Bonds - Series 2016	3.00-5.00%	33,540,000	1,110,406	29,980,000		0 (1,065,000)	28,915,000
Refunding/Building Bonds - Series 2016A	2.50-5.00%	22,465,000	684,975	19,980,000		0 (650,000)	19,330,000
Unltd Tax Building Bonds - Series 2018	2.50-5.00%	22,760,000	1,056,525	22,135,000		0 (225,000)	21,910,000
Unltd Tax Building Bonds - Series 2019	4.00-5.00%	35,760,000	1,450,275	35,370,000		0 (415,000)	34,955,000
Unltd Tax Building Bonds - Series 2020	4.00-5.00%	35,195,000	1,382,300	35,195,000		0 (130,000)	35,065,000
Unltd Tax Refunding Bonds - Series 2020	2.50%	930,000	15,500	685,000		0 (130,000)	555,000
Unltd Tax Building Bonds - Series 2021	3.00-5.00%	71,540,000	2,161,675	71,495,000		0 (420,000)	71,075,000
Unltd Tax Building Bonds - Series 2022	5.00%	60,470,000	3,023,500	60,470,000		0 (250,000)	60,220,000
Unltd Tax Building Bonds - Series 2023	5.00%	99,470,000	2,098,380	0	99,470,000	0	99,470,000
Total General Obligation Bonds			<u>\$13,773,292</u>	<u>\$298,885,000</u>	<u>\$99,470,000</u>	<u>(\$4,355,000)</u>	<u>\$394,000,000</u>
Unamortized Bond Premiums				<u>30,565,685</u>	<u>898,226</u>	<u>(1,219,456)</u>	<u>30,244,455</u>
Total Bonds Payable, Government-Wide Financials				<u>\$329,450,685</u>	<u>\$100,368,226</u>	<u>(\$5,574,456)</u>	<u>\$424,244,455</u>

Debt service requirements for bonds are as follows:

<u>Year Ending June 30,</u>	<u>Bonds</u>		<u>Total Requirements</u>
	<u>Principal</u>	<u>Interest</u>	
2025	\$6,955,000	\$16,081,381	\$23,036,381
2026	7,395,000	15,756,550	23,151,550
2027	7,740,000	15,415,075	23,155,075
2028	8,095,000	15,056,669	23,151,669
2029	8,475,000	14,684,844	23,159,844
2030-2034	48,465,000	67,351,025	115,816,025
2035-2039	60,130,000	56,305,578	116,435,578
2040-2044	73,685,000	43,196,609	116,881,609
2045-2049	90,250,000	26,859,112	117,109,112
2050-Maturity	82,810,000	7,391,588	90,201,588
Total Bonds	<u>\$394,000,000</u>	<u>\$278,098,431</u>	<u>\$672,098,431</u>

Right-to-Use Lease Arrangements

On 11/01/21, the District entered into a 36-month lease for USB readers. The lease is payable in 36 equal monthly payments of \$468 per month. The present value of the lease payments at inception was \$16,107. The effective rate of interest was 3.18%.

On 10/01/22, the District entered into a 36-month lease for copiers. The lease is payable in 36 equal monthly payments of \$6,245 per month. The present value of the lease payments at inception was \$214,713. The effective rate of interest was 3.18%.

A summary of the Right-to-Use Lease Arrangements for the year ended June 30, 2024 is as follows:

<u>Description</u>	<u>Discount Rate</u>	<u>Original Lease Liability</u>	<u>Interest Current Year</u>	<u>Beginning Amounts Outstanding 7/01/23</u>	<u>Issued</u>	<u>Retired</u>	<u>Ending Amounts Outstanding 6/30/24</u>
Lease for USB Readers	3.18%	\$16,107	\$154	\$7,329	\$0	(\$5,468)	\$1,861
Lease for Copiers	3.18%	214,713	4,145	162,508	0	(70,793)	91,715
Total Leases			\$4,299	\$169,837	\$0	(\$76,261)	\$93,576

Debt service requirements for right-to-use lease liabilities are as follows:

<u>Year Ending June 30,</u>	<u>Right-to-Use Lease Arrangements</u>		<u>Total Requirements</u>
	<u>Principal</u>	<u>Interest</u>	
2025	\$74,940	\$1,872	\$76,812
2026	18,636	99	18,735
2027	0	0	0
2028	0	0	0
2029	0	0	0
2030-Maturity	0	0	0
Totals	\$93,576	\$1,971	\$95,547

Subscription-Based Information Technology Arrangements

On 7/23/21, the District entered into a 3-year arrangement for Skyward Student Attendance software. The SBITA is payable in 3 annual payments of \$23,713 per year. The present value of the SBITA payments at inception was \$70,951. The effective rate of interest was 3.18%.

A summary of the Subscription-Based Information Technology Arrangements for the year ended June 30, 2024 is as follows:

<u>Description</u>	<u>Discount Rate</u>	<u>Original Lease Liability</u>	<u>Interest Current Year</u>	<u>Beginning Amounts Outstanding 7/01/23</u>	<u>Issued</u>	<u>Retired</u>	<u>Ending Amounts Outstanding 6/30/24</u>
Skyward Student Attendance Software	3.18%	70,951	161	23,650	0	(23,650)	0
Total Leases			\$161	\$23,650	\$0	(\$23,650)	\$0

Debt service requirements for SBITA liabilities are as follows:

None

Note H. DUE TO OTHER GOVERNMENTS

As of June 30, 2024, the District had no amounts due to other governments.

Note I. UNEARNED REVENUE & UNAVAILABLE REVENUE

Unearned revenue is that portion of the net revenue receivable which is expected to be collected within the first 60 days following the fiscal year end. Unavailable revenue is that portion of the net revenue receivable which is not expected to be collected within the first 60 days following the fiscal year end.

Unearned revenue and Unavailable revenue at June 30, 2024 consisted of the following:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
Unearned Revenue:				
Property Tax Revenue	\$284,637	\$0	\$192,782	\$477,419
Total Unearned Revenue	<u>\$284,637</u>	<u>\$0</u>	<u>\$192,782</u>	<u>\$477,419</u>
Unavailable Revenue:				
Property Tax Revenue	\$454,962	\$0	\$210,677	\$665,639
Total Unavailable Revenue	<u>\$454,962</u>	<u>\$0</u>	<u>\$210,677</u>	<u>\$665,639</u>

Note J. REVENUE FROM LOCAL AND INTERMEDIATE SOURCES

During the current year, revenues from local and intermediate sources consisted of the following:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Bond Construction Fund</u>	<u>Totals</u>
Property Taxes	\$29,731,219	\$0	\$19,903,996	\$0	\$49,635,215
Penalties, Interest, & Other Tax Related Income	98,696	0	108,457	0	207,153
Investment Income	846,789	17,365	1,054,511	5,662,092	7,580,757
Gifts & Bequests	0	0	0	0	0
Rent	161,068	0	0	0	161,068
Food Service Sales	1,042,620	1,333,623	0	0	2,376,243
Athletics	153,794	0	0	0	153,794
Co-curricular	0	1,284,770	0	0	1,284,770
Other	178,233	0	0	450,000	628,233
Totals	<u>\$32,212,419</u>	<u>\$2,635,758</u>	<u>\$21,066,964</u>	<u>\$6,112,092</u>	<u>\$62,027,233</u>

Note K. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the current fiscal year, the District purchased commercial insurance to cover general liabilities. There are no significant reductions in coverage in the past fiscal year, and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

Health Care Coverage

The District offers all employees health care coverage under the TRS Active Care insurance plan, which is a statewide health coverage program for public education employees established by the 77th Texas Legislature. The District contributed \$417 per month per enrolled employee to the Plan, and employees, at their option, authorized payroll withholdings to pay the additional cost of premiums for themselves and dependents.

CAS Workers Compensation Coverage

The District was self-funded for workers compensation insurance and has an interlocal agreement with Claims Administration Services, Inc. (CAS) to serve as the District's third-party administrator. Transactions related to the plan are accounted for in the Workers Compensation Self Insurance Fund, an internal service fund of the District. The District makes all contributions to the fund. Claims Administrative Services, Inc. obtained excess loss insurance, which limited annual claims paid from the entire fund for the year ended June 30, 2024, to \$350,000 for any individual participant. At June 30, 2024, the District's unpaid claims totaled \$0, which includes incurred but not reported claims. The liability is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information obtained prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Because actual claim liabilities depend on such complex factors as inflation, changes in legal doctrines, and damage awards, the process used in computing the claims liability does not necessarily result in an exact amount. Claims are reevaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors.

Changes in the balances of claims liabilities during the past two years are as follows:

	<u>Year Ended June 30, 2023</u>	<u>Year Ended June 30, 2024</u>
Unpaid claims, beginning of fiscal year	\$3,313	\$0
Incurred claims (including IBNR's)	1,226	0
Claim payments	(4,539)	0
Unpaid claims, end of fiscal year	<u>\$0</u>	<u>\$0</u>

TASB Workers Compensation Coverage

During the year ended June 30, 2024, Celina ISD met its statutory workers compensation obligations through participation in the TASB Risk Management Fund. The Fund was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. The Fund's Workers Compensation Program is authorized by Chapter 504, Texas Labor Code. All members participating in the Fund execute Interlocal Agreements that define the responsibilities of the parties. The Fund provides statutory workers compensation benefits to its members' injured employees.

The Fund and its members are protected against higher-than-expected claims cost through the purchase of stop loss coverage for any claim in excess of the Fund's self-insured retention of \$2 million. The Fund uses the services of an independent actuary to determine reserve adequacy and fully funds those reserves. As of August 31, 2023, the Fund carries a discounted reserve of \$48,919,036 for future development on reported claims and claims that have been incurred but not reported. For the year-ended June 30, 2024, the Fund anticipates no additional liability to members beyond their contractual obligations for payment of contributions.

The Fund engages the services of an independent auditor to conduct a financial audit after the close of each year on August 31. The audit is accepted by the Fund's Board of Trustees in February of the following year. The Fund's audited financial statements as of August 31, 2023, are available on the TASB Risk Management Fund website and have been filed with the Texas Department of Insurance in Austin.

TASB Auto, Liability, & Property Programs

During the year ended June 30, 2024, Celina ISD participated in the following Risk Management Fund Programs:

Auto Liability, Auto Physical Damage, Privacy & Information Security, Property, and School Liability

The Fund was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. All members participating in the Fund execute Interlocal Agreements that define the responsibilities of the parties.

The Fund purchases stop-loss coverage for protection against catastrophic and larger than anticipated claims for its Auto, Liability, and Property programs. The terms and limits of stop-loss program vary by line of coverage. The Fund uses the services of an independent actuary to determine the adequacy of reserves and fully funds those reserves. For the year ended June 30, 2024, the Fund anticipates that Celina ISD has no additional liability beyond the contractual obligations for payment of contributions.

The Fund engages the services of an independent auditor to conduct a financial audit after the close of each year on August 31. The audit is accepted by the Fund's Board of Trustees in February of the following year. The Fund's audited financial statements as of August 31, 2023, are available on the TASB Risk Management Fund website and have been filed with the Texas Department of Insurance in Austin.

Litigation and Contingencies

The District may be subjected to loss contingencies arising principally in the normal course of operations. In the opinion of the administration, the outcome of any lawsuits will not have a material adverse effect on the accompanying financial statements and accordingly no provision for losses has been recorded.

State and Federal Programs

The District participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustments by the grantor agencies. Therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2024 may be impaired. In the opinion of the District, there are no significant contingent liabilities related to compliance with rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

Construction Commitments

The District was obligated at June 30, 2024, under contracts for two elementary school projects and high school additions & renovations. The construction in progress for these projects totaled \$45,118,325 as of June 30, 2024, including retainage payable for these projects totaling \$2,418,306. The outstanding construction commitments associated with these projects including retainage payable totaled approximately \$52,103,440 as of June 30, 2024.

Note L. DEFINED BENEFIT PENSION PLAN

Summary of Significant Accounting Policies. The fiduciary net position of the Teacher Retirement System of Texas (TRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities, and additions to/deductions from TRS fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

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

Pension Plan Fiduciary Net Position. Detailed information about the Teacher Retirement System's fiduciary net position is available in a separately issued Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information. That report may be obtained on the Internet at https://www.trs.texas.gov/pages/about_publications.aspx, by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.T

Benefits Provided. TRS provides service and disability retirement, as well as death and survivor benefit to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3 percent (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard

annuity except for members who are grandfathered, the three highest annual salaries are used. The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered under a previous rule. There are no automatic post-employment benefit changes, including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan description above.

Texas Government Code, Title 8, Section 821.006 prohibits benefit improvements, if, as a result of the particular action, the time required to amortize TRS unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action. Actuarial implications of the funding provided in the manner are determined by the System's actuary.

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

Employee contribution rates are set in state statute, Texas Government Code 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2019 thru 2025. Contribution rates can be found in the TRS 2023 ACFR, Note 11, on page 88.

The following table shows contribution rates by type of contributor for the fiscal years 2023 and 2024 and the contributions by type of contributions reported by TRS which were received by TRS during the TRS measurement year (FY 2023). The reported contributions from the member and the employers are included in the calculation of the district's proportionate share of the net pension liability.

Contribution Rates

	<u>2023</u>	<u>2024</u>
Member	8.00%	8.25%
Non-Employer Contributing Entity (State)	8.00%	8.25%
Employers	8.00%	8.25%
District's Measurement Year Employer Contributions		\$ 1,017,984
District's Measurement Year Member Contributions		\$ 889,708
District's Measurement Year NECE (State) Contributions		\$ 1,526,069

Contributors to the plan include members, employers and the State of Texas as the only non-employer contributing entity. The State is the employer for senior colleges, medical schools and state agencies including TRS. The State contributes to the plan in accordance with state statutes and the General Appropriations Act (GAA).

As the non-employer contributing entity for public education and junior colleges, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of the pension trust fund during that fiscal year reduced by the amounts described below which are paid by the employers. Employers (public school, junior college, other entities, or the State of Texas as the employer for senior universities and medical schools) are required to pay the employer contribution rate in the following instances:

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

In addition to the employer contributions listed above, there is a surcharge and employer is subject to:

- All public schools, charter schools, and regional educational service centers must contribute 1.8 percent of the members' salary beginning in fiscal year 2023, gradually increasing to 2 percent in fiscal year 2025. This surcharge amount is 1.9% for fiscal year 2023.
- When employing a retiree of the Teacher Retirement System, the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.

Net Pension Liability

Components of the net pension liability of the plan as of August 31, 2023 are disclosed below: (From TRS Annual Comprehensive Financial Report 2023, p. 89.)

Components of Liability	Amount
Total Pension Liability	\$ 255,860,886,500
Less: Plan Fiduciary Net Position	(187,170,535,558)
Net Pension Liability	\$ 68,690,350,942
Net Position as Percentage of Total Pension Liability	73.15 %

Actuarial Assumptions.

The total pension liability in the August 31, 2022 actuarial valuation was determined using the following actuarial assumptions: Actuarial Assumptions can be found in the 2023 TRS ACFR, Note 11, page 89.

Component	Result
Valuation Date	August 31, 2022 rolled forward to August 31, 2023
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Fair Value
Single Discount Rate	7.00%
Long-term Expected Rate	7.00%
Municipal Bond Rate as of August 2023	4.13% - The source for the rate is the Fixed Income Market Data/Yield Curve/Data Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index."
Last year ending August 31 in Projection Period (100 years)	2122
Inflation	2.30%
Salary Increases	2.95% to 8.95% including inflation
Ad hoc post-employment benefit changes	None

The actuarial methods and assumptions used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2022. For a full description of these assumptions please see the TRS actuarial valuation report dated November 22, 2022.

Discount Rate. A single discount rate of 7.00 percent was used to measure the total pension liability. The single discount rate was based on the expected rate of return on plan investments of 7.00 percent. The projection of cash flows used to determine this single discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the rates set by the legislature during the 2019 session. It is assumed that future employer and state contributions will be 9.50 percent of payroll in fiscal year 2024 increasing to 9.56 percent in fiscal year 2025 and thereafter. This includes all employer and state contributions for active and rehired retirees.

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

The long-term rate of return on pension plan investments is 7.00 percent. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of August 31, 2023 (see page 56 of the 2023 TRS ACFR) are summarized below:

Table 3.A.1: Asset Allocations			
Asset Class	Target Allocation %**	Long-Term Expected Geometric Real Rate of Return***	Expected Contribution to Long-Term Portfolio Returns
Global Equity			
USA	18.0 %	4.0 %	1.0 %
Non-US Developed	13.0	4.5	0.9
Emerging Markets	9.0	4.8	0.7
Private Equity*	14.0	7.0	1.5
Stable Value			
Government Bonds	16.0	2.5	0.5
Absolute Return*	0.0	3.6	0.0
Stable Value Hedge Funds	5.0	4.1	0.2
Real Return			
Real Estate	15.0	4.9	1.1
Energy, Natural Resources & Infrastructure	6.0	4.8	0.4
Commodities	0.0	4.4	0.0
Risk Parity	8.0	4.5	0.4
Asset Allocation Leverage			
Cash	2.0	3.7	0.0
Asset Allocation Leverage	(6.0)	4.4	(0.1)
Inflation Expectation			2.3
Volatility Drag****			(0.9)
Expected Return	100.0 %		8.0 %
*Absolute Return includes Credit Sensitive Investments.			
**Target allocations are based on the FY2023 policy model.			
***Capital Market Assumptions come from Aon Hewitt (as of 6/30/2023).			
****The volatility drag results from the conversion between arithmetic and geometric mean returns.			

Discount Rate Sensitivity Analysis. The following table presents the District's net pension liability of the plan using the discount rate of 7.00 percent, and what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current rate.

	1% Decrease in Discount Rate (6.00%)	Current Single Discount Rate (7.00%)	1% Increase in Discount Rate (8.00%)
District's proportionate share of the net pension liability:	\$ 20,338,114	\$ 13,603,586	\$ 8,003,822

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2024, Celina Independent School District reported a liability of \$13,603,586 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to Celina Independent School District. The amount recognized by Celina Independent School District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with Celina Independent School District were as follows:

District's Proportionate share of the collective net pension liability	\$ 13,603,586
State's proportionate share that is associated with the District	<u>20,393,259</u>
Total	<u>\$33,996,845</u>

The net pension liability was measured as of August 31, 2022 and rolled forward to August 31, 2023 and the total pension

liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer's proportion of the net pension liability was based on the employer's contributions to the plan relative to the contributions of all employers to the plan for the period September 1, 2022 through August 31, 2023.

At August 31, 2023 the employer's proportion of the collective net pension liability was .000198042165% compared to .000171683798% as of August 31, 2022.

Changes In Actuarial Assumptions Since the Prior Actuarial Valuation – The actuarial assumptions and methods are the same as used in the determination of the prior year's net pension liability.

Changes in Benefits - The Texas 2023 Legislature passed legislation that provides a one-time stipend to certain retired teachers. The stipend was paid to retirees beginning in September of 2023. The Legislature appropriated funds to pay for this one-time stipend so there will be no impact on the net pension liability of TRS. In addition, the Legislature also provided for a cost-of-living adjustment (COLA) to retirees which was approved during the November 2023 election which will be paid in January 2024. Therefore, this contingent liability was not reflected as of August 31, 2023.

For the year ended June 30, 2024, Celina Independent School District recognized pension expense of \$3,079,206 and revenue of \$3,079,206 for support provided by the State in the Government Wide Statement of Activities.

At June 30, 2024, Celina Independent School District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources: (The amounts shown below will be he cumulative layers from the current and prior years combined.)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual actuarial experience	\$ 484,700	\$ 164,725
Changes in actuarial assumptions	1,286,633	314,868
Net Difference between projected and actual investment earnings	1,979,652	
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	2,104,865	143,814
Contributions paid to TRS subsequent to the measurement date [to be calculated by employer]	1,076,344	
Total	\$ 6,932,194	\$ 623,407

The net amounts of the employer's balances of deferred outflows and inflows (not including the deferred contribution paid subsequent to the measurement date) of resources related to pensions will be recognized by the district in pension expense as follows:

Year ended August 31:	Pension Expense Amount
2025	\$ 1,161,783
2026	862,987
2027	2,141,268
2028	873,853
2029	192,552
Thereafter	

Note M. DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS

Summary of Significant Accounting Policies. The fiduciary net position of the Teacher Retirement System of Texas (TRS) TRS-Care Plan has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the Net OPEB Liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense, and information about assets, liabilities, and

additions to/deductions from TRS-Care's fiduciary net position. Benefit payments are recognized when due and payable in accordance with the benefit terms. There are no investments as this is a pay-as-you-go plan and all cash is held in a cash account.

Plan Description. The Celina Independent School District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing defined benefit other post-employment (OPEB) plan that has a special funding situation. The TRS-Care program was established in 1986 by the Texas Legislature.

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

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

Benefits Provided. TRS-Care provides health insurance coverage to retirees from public schools, charter schools, regional education service centers, and other educational districts who are members of the TRS pension plan. Optional dependent coverage is available for an additional fee.

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

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

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

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

Texas Insurance Code, Section 1575.202 establishes the state's contribution rate which is 1.25% of the employee's salary. Section 1575.203 establishes the active employee's rate which is 0.65% of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the public or charter school. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act. The following table shows contributions to the TRS-Care plan by type of contributor as reported for the district by TRS for the TRS measurement year. The district and member contributions reported are included in the calculation of the district's proportionate share of the Net TRS-Care liability for the measurement period.

<u>Contribution Rates</u>	<u>2023</u>	<u>2024</u>
Active Employee	0.65%	0.65%
Non-Employer Contributing Entity (State)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/private Funding Remitted by Employers	1.25%	1.25%

District's Measurement Year Employer Contributions	\$ 234,569
District's Measurement Year Member Contributions	\$ 75,029
District's Measurement Year NECE (State) Contributions	\$ 283,044

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

TRS-Care received supplemental appropriations from the State of Texas as the Non-Employer Contributing Entity in the amount of \$21.3 million in fiscal year 2023 provided by Rider 14 of the Senate Bill GAA of the 87th Legislature. These amounts were re-appropriated from amounts received by the pension and TRS-Care funds in excess of the state's actual obligation and then transferred to TRS-Care.

Actuarial Assumptions. The actuarial valuation was performed as of August 31, 2022. Update procedures were used to roll forward the total OPEB liability to August 31, 2023. The actuarial valuation was determined using the following actuarial assumptions.

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. The demographic assumptions were updated based on the experience study performed for TRS for the period ending August 31, 2021. The following assumptions and other inputs used for members of TRS-Care are based on an established pattern of practice and are identical to the assumptions used in the August 31, 2022 TRS pension actuarial valuation that was rolled forward to August 31, 2023:

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

The active mortality rates were based on PUB (2010), Amount-Weighted, Below-Median Income, Teacher male and female tables (with a two-year set forward for males). The post-retirement mortality rates for healthy lives were based on the 2021 TRS of Texas Healthy Pensioner Mortality Tables. The rates were projected on a fully generational basis using the ultimate improvement rates from mortality projection scale MP-2021.

Component	Result
Valuation Date	August 31, 2022 rolled forward to August 31, 2023
Actuarial Cost Method	Individual Entry-Age Normal
Inflation	2.30%
Single Discount Rate	4.13% as of August 31, 2023
Aging Factors	Based on plan specific experience
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.
Salary Increases	2.95% to 8.95%, including inflation
Ad Hoc Post-Employment Benefit Changes	None

From 2023 TRS ACFR, Note 9, page 79.

The initial medical trend rates were 8.50 percent for Medicare retirees and 7.25 percent for non-Medicare retirees. There was an initial prescription drug trend rate of 8.25 percent for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25 percent over a period of 13 years.

Discount Rate. A single discount rate of 4.13 percent was used to measure the total OPEB liability. This was an increase of 0.22 percent in the discount rate since the previous year. The Discount Rate can be found in the 2023 TRS ACFR on page 80. Because the investments are held in cash and there is no intentional objective to advance fund the benefits, the Single Discount Rate is equal to the prevailing municipal bond rate. The source of the municipal bond rate is the Fidelity "20-year Municipal GO AA Index" as of August 31, 2023, using the Fixed Income Market Data/Yield Curve/ Data Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds.

Sensitivity of the Net OPEB Liability:

Discount Rate Sensitivity Analysis. The following schedule shows the impact of the net OPEB liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (4.13%) in measuring the net OPEB liability.

	1% Decrease in Discount Rate (3.13%)	Current Single Discount Rate (4.13%)	1% Increase in Discount Rate (5.131%)
District's proportionate share of the Net OPEB Liability:	\$ 7,050,609	\$ 5,986,295	\$ 5,117,790

Healthcare Cost Trend Rates Sensitivity Analysis - The following presents the net OPEB liability of the plan using the assumed healthcare cost trend rate, as well as what the net OPEB liability would be if it were calculated using a trend rate that is one-percentage point lower or one-percentage point higher than the assumed healthcare cost trend rate.

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
District's proportionate share of the Net OPEB Liability:	\$ 4,929,415	\$ 5,986,295	\$ 7,345,976

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs. At June 30, 2024, Celina Independent School District reported a liability of \$5,986,295 for its proportionate share of the TRS's net OPEB liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with Celina Independent School District were as follows:

District's Proportionate share of the collective net OPEB liability	\$ 5,986,295
State's proportionate share that is associated with the District	<u>7,223,386</u>
Total	<u>\$13,209,681</u>

The net OPEB liability was measured as of August 31, 2022 and rolled forward to August 31, 2023 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The employer's proportion of the net OPEB liability was based on the employer's contributions to OPEB relative to the contributions of all employers to the plan for the period September 1, 2022 thru August 31, 2023.

At August 31, 2023 the employer's proportion of the collective net OPEB liability was .000270404414% compared to the .000246490852% as of August 31, 2022.

Changes in Actuarial Assumptions Since the Prior Actuarial Valuation – The following were changes to the actuarial assumptions or other inputs that affected measurement of the total OPEB liability (TOL) since the prior measurement period: These can be found in the 2023 TRS ACFR on page 80.

- The single discount rate changed from 3.91 percent as of August 31, 2022 to 4.13 percent as of August 31, 2023, accompanied by revised demographic and economic assumptions based on the TRS experience study.

Changes in Benefit Terms: There were no changes in benefit terms since the prior measurement date.

For the year ended June 30, 2024, Celina Independent School District recognized OPEB expense of \$(1,544,207) and revenue of \$(1,544,207) for support provided by the State.

At June 30, 2024, Celina Independent School District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual actuarial experience	\$ 270,834	\$ 5,036,334
Changes in actuarial assumptions	817,086	3,665,567
Net Difference between projected and actual investment earnings	2,587	0
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	3,311,426	26,826
Contributions paid to TRS subsequent to the measurement date [to be calculated by employer]	229,057	
Total	\$4,630,990	\$ 8,728,727

The net amounts of the employer's balances of deferred outflows and inflows (not including the deferred contribution paid subsequent to the measurement date) of resources related to OPEBs will be recognized by the district in OPEB expense as follows:

Year ended June 30:	OPEB Expense Amount
2025	\$ (1,167,600)
2026	(893,038)
2027	(521,323)
2028	(723,845)
2029	(554,567)
Thereafter	(466,421)

Note N. MEDICARE PART D

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003, which was effective January 1, 2006, established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. One of the provisions of Medicare Part D allows for the Texas Public School Retired Employee Group Insurance Program (TRS-Care) to receive retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. The allocation of these on-behalf payments is based on the ratio of a reporting entity's covered payroll to the entire payroll reported by all reporting entities. State Contributions for Medicare Part D made on behalf of Celina Independent School District's employees were \$186,437, \$145,223, and \$99,168, respectively for fiscal years ended June 30, 2024, 2023, and 2022.

Note O. JOINT VENTURES – SHARED SERVICE ARRANGEMENTS

The District participates in shared services arrangements for various educational services, with the Region X Education Service Center. The District does not account for revenues or expenditures in this program and does not disclose them in these financial statements. The District neither has a joint ownership interest in fixed assets purchased by the fiscal agent, nor does the district have a net equity interest in the fiscal agent. The fiscal agent is neither accumulating significant financial resources nor fiscal exigencies that would give rise to a future additional benefit or burden to Celina Independent School District. The fiscal agent manager is responsible for all financial activities of the shared services arrangement.

Note P. SUBSEQUENT EVENTS

In reviewing its financial statements, management has evaluated events subsequent to the balance sheet date through November 2, 2024, which is the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTAL INFORMATION

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CELINA INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2024

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 31,961,425	\$ 32,213,281	\$ 32,212,419	\$ (862)
5800 State Program Revenues	12,592,402	16,958,690	17,220,252	261,562
5900 Federal Program Revenues	140,000	76,732	76,732	-
5020 Total Revenues	44,693,827	49,248,703	49,509,403	260,700
EXPENDITURES:				
Current:				
0011 Instruction	25,883,865	27,658,845	27,584,207	74,638
0012 Instructional Resources and Media Services	280,100	248,216	235,005	13,211
0013 Curriculum and Instructional Staff Development	597,036	944,993	919,060	25,933
0021 Instructional Leadership	527,107	479,681	476,937	2,744
0023 School Leadership	2,820,577	3,106,066	3,056,763	49,303
0031 Guidance, Counseling, and Evaluation Services	1,696,652	2,090,291	1,981,435	108,856
0033 Health Services	497,601	501,719	498,553	3,166
0034 Student (Pupil) Transportation	2,402,700	2,416,301	2,291,080	125,221
0035 Food Services	-	18,959	18,206	753
0036 Extracurricular Activities	1,775,650	2,082,840	1,949,058	133,782
0041 General Administration	1,940,747	2,113,512	2,101,220	12,292
0051 Facilities Maintenance and Operations	3,573,850	5,357,657	5,024,042	333,615
0052 Security and Monitoring Services	508,675	744,705	670,666	74,039
0053 Data Processing Services	904,920	906,678	854,289	52,389
Debt Service:				
0071 Principal on Long-Term Liabilities	80,000	114,000	99,911	14,089
0072 Interest on Long-Term Liabilities	5,000	5,000	4,460	540
Capital Outlay:				
0081 Facilities Acquisition and Construction	30,000	4,000	3,600	400
Intergovernmental:				
0091 Contracted Instructional Services Between Schools	-	470,572	461,259	9,313
0093 Payments to Fiscal Agent/Member Districts of SSA	35,000	35,000	31,060	3,940
0095 Payments to Juvenile Justice Alternative Ed. Prg.	15,000	15,000	-	15,000
0099 Other Intergovernmental Charges	315,000	335,000	332,458	2,542
6030 Total Expenditures	43,889,480	49,649,035	48,593,269	1,055,766
1200 Net Change in Fund Balances	804,347	(400,332)	916,134	1,316,466
0100 Fund Balance - July 1 (Beginning)	11,618,605	11,618,605	11,618,605	-
3000 Fund Balance - June 30 (Ending)	\$ 12,422,952	\$ 11,218,273	\$ 12,534,739	\$ 1,316,466

CELINA INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED JUNE 30, 2024

	FY 2024 Plan Year 2023	FY 2023 Plan Year 2022	FY 2022 Plan Year 2021
District's Proportion of the Net Pension Liability (Asset)	0.000198042%	0.000171684%	0.000144049%
District's Proportionate Share of Net Pension Liability (Asset)	\$ 13,603,586	\$ 10,192,426	\$ 3,668,427
State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District	20,393,259	17,474,065	7,414,305
Total	<u>\$ 33,996,845</u>	<u>\$ 27,666,491</u>	<u>\$ 11,082,732</u>
District's Covered Payroll	\$ 26,792,894	\$ 22,980,328	\$ 20,475,071
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	50.77%	44.35%	17.92%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	73.15%	75.62%	88.79%

Note: GASB Codification, Vol. 2, P20.183 requires that the information on this schedule be data from the period corresponding with the periods covered as of the measurement dates of August 31, 2023 for year 2024, August 31, 2022 for year 2023, August 31, 2021 for year 2022, August 31, 2020 for year 2021, August 31, 2019 for year 2020, August 31, 2018 for year 2019, August 31, 2017 for year 2018, August 31, 2016 for year 2017, August 31, 2015 for year 2016 and August 31, 2014 for year 2015.

FY 2021 Plan Year 2020	FY 2020 Plan Year 2019	FY 2019 Plan Year 2018	FY 2018 Plan Year 2017	FY 2017 Plan Year 2016	FY 2016 Plan Year 2015	FY 2015 Plan Year 2014
0.000132338%	0.000138593%	0.000144073%	0.00013082%	0.000121599%	0.000108517%	0.000060109%
\$ 7,087,738	\$ 7,204,480	\$ 7,930,152	\$ 4,182,903	\$ 4,595,036	\$ 3,835,932	\$ 1,605,594
14,867,876	12,929,135	13,915,571	7,845,838	8,911,136	8,228,597	6,716,153
\$ 21,955,614	\$ 20,133,615	\$ 21,845,723	\$ 12,028,741	\$ 13,506,172	\$ 12,064,529	\$ 8,321,747
\$ 18,460,077	\$ 16,669,685	\$ 16,201,841	\$ 14,632,893	\$ 13,431,041	\$ 12,115,891	\$ 11,247,016
38.40%	43.22%	48.95%	25.82%	34.21%	31.66%	14.28%
75.54%	75.24%	73.74%	82.17%	78.00%	78.43%	83.25%

CELINA INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR PENSIONS
 TEACHER RETIREMENT SYSTEM OF TEXAS
 FOR THE YEAR ENDED JUNE 30, 2024

	2024	2023	2022
Contractually Required Contribution	\$ 1,239,835	\$ 978,179	\$ 715,429
Contribution in Relation to the Contractually Required Contribution	1,239,835	978,179	715,429
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ 31,695,844	\$ 26,792,894	\$ 22,980,328
Contributions as a Percentage of Covered Payroll	3.91%	3.65%	3.11%

Note: GASB Codification, Vol. 2, P20.183 requires that the data in this schedule be presented as of the District's respective fiscal years as opposed to the time periods covered by the measurement dates ending August 31 of the preceding year.

	2021	2020	2019	2018	2017	2016	2015
\$	607,262	\$ 535,418	\$ 464,062	\$ 477,843	\$ 503,193	\$ 451,034	\$ 360,703
	607,262	535,418	464,062	477,843	503,193	451,034	360,703
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	20,475,071	\$ 18,460,077	\$ 16,669,685	\$ 16,201,841	\$ 14,632,893	\$ 13,431,041	\$ 12,115,891
	2.97%	2.90%	2.78%	2.95%	3.44%	3.36%	2.98%

CELINA INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED JUNE 30, 2024

	FY 2024 Plan Year 2023	FY 2023 Plan Year 2022	FY 2022 Plan Year 2021
District's Proportion of the Net Liability (Asset) for Other Postemployment Benefits	0.000109558%	0.000246491%	0.000214369%
District's Proportionate Share of Net OPEB Liability (Asset)	\$ 5,986,295	\$ 5,901,978	\$ 8,269,176
State's Proportionate Share of the Net OPEB Liability (Asset) Associated with the District	7,223,386	7,199,486	11,078,854
Total	\$ 13,209,681	\$ 13,101,464	\$ 19,348,030
District's Covered Payroll	\$ 26,792,894	\$ 22,980,328	\$ 20,475,071
District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	22.34%	25.90%	40.39%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	14.94%	11.52%	6.18%

Note: GASB Codification, Vol. 2, P50.238 states that the information on this schedule should be determined as of the measurement date. The amounts for FY 2024 are for the measurement date of August 31, 2023. The amounts for FY 2023 are for the measurement date of August 31, 2022. The amounts reported for FY 2022 are for measurement date August 31, 2021. The amounts reported for FY 2021 are for the measurement date of August 31, 2020. The amounts for FY 2020 are for the measurement date August 31, 2019. The amounts for FY 2019 are for the measurement date August 31, 2018. The amounts for FY 2018 are based on the August 31, 2017 measurement date.

This schedule shows only the years for which this information is available. Additional information will be added until 10 years of data are available and reported.

<u>FY 2021</u> <u>Plan Year 2020</u>	<u>FY 2020</u> <u>Plan Year 2019</u>	<u>FY 2019</u> <u>Plan Year 2018</u>	<u>FY 2018</u> <u>Plan Year 2017</u>
0.000210183%	0.000204909%	0.000205873%	0.000192585%
\$ 7,990,017	\$ 9,690,421	\$ 10,279,431	\$ 8,374,786
10,736,667	12,876,400	14,708,474	12,245,914
<u>\$ 18,726,684</u>	<u>\$ 22,566,821</u>	<u>\$ 24,987,905</u>	<u>\$ 20,620,700</u>
\$ 18,460,077	\$ 16,669,685	\$ 16,201,841	\$ 14,632,893
43.28%	58.13%	63.45%	57.23%
4.99%	2.66%	1.57%	0.91%

CELINA INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR OTHER POSTEMPLOYMENT BENEFITS (OPEB)
 TEACHER RETIREMENT SYSTEM OF TEXAS
 FOR THE YEAR ENDED JUNE 30, 2024

	2024	2023	2022
Contractually Required Contribution	\$ 267,235	\$ 228,924	\$ 190,760
Contribution in Relation to the Contractually Required Contribution	267,235	228,924	190,760
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 31,695,844	\$ 26,792,894	\$ 22,980,328
Contributions as a Percentage of Covered Payroll	0.84%	0.85%	0.83%

Note: GASB Codification, Vol. 2, P50.238 requires that the data in this schedule be presented as of the District's respective fiscal years as opposed to the time periods covered by the measurement dates ending August 31 of the preceding year.

Information in this schedule should be provided only for the years where data is available. Eventually 10 years of data should be presented.

	2021	2020	2019	2018
\$	166,130	\$ 158,449	\$ 163,602	\$ 135,605
	166,130	158,449	163,602	135,605
\$	-	\$ -	\$ -	\$ -
\$	20,475,071	\$ 18,460,077	\$ 16,669,685	\$ 16,201,841
	0.81%	0.86%	0.98%	0.84%

CELINA INDEPENDENT SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2024

A. Notes to Schedules for the TRS Pension

Changes of Benefit terms.

The Texas 2023 Legislature passed legislation that provides a one-time stipend to certain retired teachers. The stipend was paid to retirees beginning in September of 2023. The Legislature appropriated funds to pay for this one-time stipend so there will be no impact on the Net Pension Liability of TRS. In addition, the Legislature also provided for a cost-of-living adjustment (COLA) to retirees which was approved during the November 2023 election which will be paid January 2024. Therefore, this contingent liability was not reflected as of August 31, 2023.

Changes of Assumptions.

There were no changes in assumptions.

B. Notes to Schedules for the TRS OPEB Plan

Changes in Benefits.

There were no changes in benefits.

Changes in Assumptions.

The single discount rate changed from 3.91 percent as of August 31, 2022 to 4.13 percent as of August 31, 2023. This change decreased the total OPEB liability.

SUPPLEMENTARY INFORMATION
COMBINING STATEMENTS

CELINA INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2024

Data Control Codes	211 ESEA I, A Improving Basic Program	224 IDEA Part B Formula	225 IDEA Part B Preschool
ASSETS			
1110 Cash and Cash Equivalents	\$ 3,726	\$ (213,156)	\$ -
1240 Due from Other Governments	20,638	256,389	-
1000 Total Assets	<u>\$ 24,364</u>	<u>\$ 43,233</u>	<u>\$ -</u>
LIABILITIES			
2110 Accounts Payable	\$ -	\$ -	\$ -
2160 Accrued Wages Payable	20,870	37,242	-
2200 Accrued Expenditures	3,494	5,991	-
2000 Total Liabilities	<u>24,364</u>	<u>43,233</u>	<u>-</u>
FUND BALANCES			
Restricted Fund Balance:			
3450 Federal or State Funds Grant Restriction	-	-	-
3490 Other Restricted Fund Balance	-	-	-
3000 Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>
4000 Total Liabilities and Fund Balances	<u>\$ 24,364</u>	<u>\$ 43,233</u>	<u>\$ -</u>

EXHIBIT H-1 (Cont'd)

240 National Breakfast and Lunch Program	244 Career and Technical - Basic Grant	255 ESEA II, A Training and Recruiting	263 Title III, A English Lang Acquisition	279 TCLAS ESSER III-ARP Grant	281 ESSER II CRRSA Grant	282 ESSER III ARP Grant	283 ESSER Supplemental Grant
\$ 940,392	\$ (1,200)	\$ (33,574)	\$ (7,626)	\$ (8,383)	\$ -	\$ (277,500)	\$ -
-	1,200	33,574	7,626	8,383	-	318,656	-
<u>\$ 940,392</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,156</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111,019	-	-	-	-	-	35,024	-
17,793	-	-	-	-	-	6,132	-
<u>128,812</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,156</u>	<u>-</u>
811,580	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>811,580</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 940,392</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,156</u>	<u>\$ -</u>

CELINA INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2024

Data Control Codes	288 ESEA Title IV Part A	410 Instructional Materials Allotment	427 School Safety & Security	429 TCLAS-GR State Grant
ASSETS				
1110 Cash and Cash Equivalents	\$ (5,026)	\$ (106,666)	\$ -	\$ 350
1240 Due from Other Governments	7,473	106,666	-	-
1000 Total Assets	<u>\$ 2,447</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 350</u>
LIABILITIES				
2110 Accounts Payable	\$ -	\$ -	\$ -	\$ 350
2160 Accrued Wages Payable	2,192	-	-	-
2200 Accrued Expenditures	255	-	-	-
2000 Total Liabilities	<u>2,447</u>	<u>-</u>	<u>-</u>	<u>350</u>
FUND BALANCES				
Restricted Fund Balance:				
3450 Federal or State Funds Grant Restriction	-	-	-	-
3490 Other Restricted Fund Balance	-	-	-	-
3000 Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000 Total Liabilities and Fund Balances	<u>\$ 2,447</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 350</u>

461 Campus Activity Funds	Total Nonmajor Governmental Funds
\$ 529,231	\$ 820,568
-	760,605
<u>\$ 529,231</u>	<u>\$ 1,581,173</u>
\$ -	\$ 350
-	206,347
-	33,665
<u>-</u>	<u>240,362</u>
-	811,580
529,231	529,231
<u>529,231</u>	<u>1,340,811</u>
<u>\$ 529,231</u>	<u>\$ 1,581,173</u>

CELINA INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2024

Data Control Codes	211 ESEA I, A Improving Basic Program	224 IDEA Part B Formula	225 IDEA Part B Preschool
REVENUES:			
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-
5900 Federal Program Revenues	148,728	658,602	7,058
5020 Total Revenues	<u>148,728</u>	<u>658,602</u>	<u>7,058</u>
EXPENDITURES:			
Current:			
0011 Instruction	148,728	295,550	7,058
0031 Guidance, Counseling, and Evaluation Services	-	363,052	-
0035 Food Services	-	-	-
0036 Extracurricular Activities	-	-	-
0052 Security and Monitoring Services	-	-	-
6030 Total Expenditures	<u>148,728</u>	<u>658,602</u>	<u>7,058</u>
1200 Net Change in Fund Balance	-	-	-
0100 Fund Balance - July 1 (Beginning)	<u>-</u>	<u>-</u>	<u>-</u>
3000 Fund Balance - June 30 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

240 National Breakfast and Lunch Program	244 Career and Technical - Basic Grant	255 ESEA II, A Training and Recruiting	263 Title III, A English Lang Acquisition	279 TCLAS ESSER III-ARP Grant	281 ESSER II CRRSA Grant	282 ESSER III ARP Grant	283 ESSER Supplemental Grant
\$ 1,333,623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78,076	-	-	-	-	-	-	-
1,042,515	14,282	43,206	29,730	161,895	2,863	583,418	62,750
2,454,214	14,282	43,206	29,730	161,895	2,863	583,418	62,750
-	14,282	43,206	29,730	8,310	2,863	503,683	62,750
-	-	-	-	153,585	-	79,735	-
2,357,112	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,357,112	14,282	43,206	29,730	161,895	2,863	583,418	62,750
97,102	-	-	-	-	-	-	-
714,478	-	-	-	-	-	-	-
\$ 811,580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CELINA INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2024

Data Control Codes	288 ESEA Title IV Part A	410 Instructional Materials Allotment	427 School Safety & Security	429 TCLAS-GR State Grant
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	409,397	225,813	10,328
5900 Federal Program Revenues	7,473	-	-	-
5020 Total Revenues	<u>7,473</u>	<u>409,397</u>	<u>225,813</u>	<u>10,328</u>
EXPENDITURES:				
Current:				
0011 Instruction	7,473	409,397	-	10,328
0031 Guidance, Counseling, and Evaluation Services	-	-	-	-
0035 Food Services	-	-	-	-
0036 Extracurricular Activities	-	-	-	-
0052 Security and Monitoring Services	-	-	225,813	-
6030 Total Expenditures	<u>7,473</u>	<u>409,397</u>	<u>225,813</u>	<u>10,328</u>
1200 Net Change in Fund Balance	-	-	-	-
0100 Fund Balance - July 1 (Beginning)	-	-	-	-
3000 Fund Balance - June 30 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

461 Campus Activity Funds	Total Nonmajor Governmental Funds
\$ 1,302,135	\$ 2,635,758
-	723,614
-	2,762,520
<u>1,302,135</u>	<u>6,121,892</u>
-	1,543,358
-	596,372
-	2,357,112
1,282,863	1,282,863
-	225,813
<u>1,282,863</u>	<u>6,005,518</u>
19,272	116,374
<u>509,959</u>	<u>1,224,437</u>
<u>\$ 529,231</u>	<u>\$ 1,340,811</u>

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SUPPLEMENTARY INFORMATION
REQUIRED TEXAS EDUCATION AGENCY SCHEDULES

CELINA INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE
 FOR THE YEAR ENDED JUNE 30, 2024

Last 10 Years Ended	(1)	(2)	(3)
	Tax Rates		Assessed/Appraised Value for School Tax Purposes
	Maintenance	Debt Service	
2015 and prior years	\$ 1.140000	\$ 0.500000	\$ 755,183,730
2016	1.140000	0.500000	842,404,856
2017	1.140000	0.500000	983,381,713
2018	1.140000	0.500000	1,147,298,532
2019	1.140000	0.500000	1,366,566,491
2020	1.048900	0.500000	1,561,013,634
2021	0.983200	0.500000	1,772,181,351
2022	0.940900	0.500000	2,134,433,800
2023	0.923500	0.500000	2,989,571,829
2024 (School year under audit)	0.738100	0.500000	3,921,929,256
1000 TOTALS			
8000 Total Taxes Refunded Under Section 26.1115, Tax Code			

(10) Beginning Balance 7/1/2023	(20) Current Year's Total Levy	(31) Maintenance Collections	(32) Debt Service Collections	(40) Entire Year's Adjustments	(50) Ending Balance 6/30/2024	(99) Taxes Refunded Under Section 26 1115c
\$ 21,662	\$ -	\$ 349	\$ 153	\$ (4,674)	\$ 16,486	
3,563	-	-	-	-	3,563	
6,214	-	9,810	4,303	14,113	6,214	
8,192	-	17,057	7,481	21,754	5,408	
69,735	-	63,092	27,672	49,159	28,130	
388,910	-	207,283	90,913	(31,471)	59,243	
444,781	-	389,859	170,991	287,358	171,289	
397,992	-	334,937	159,661	263,824	167,218	
423,952	-	29,441	14,972	(133,501)	246,038	
-	48,557,406	28,679,391	19,427,850	-	450,165	
<u>\$ 1,765,001</u>	<u>\$ 48,557,406</u>	<u>\$ 29,731,219</u>	<u>\$ 19,903,996</u>	<u>\$ 466,562</u>	<u>\$ 1,153,754</u>	

\$ 93,242

CELINA INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
 FOR THE YEAR ENDED JUNE 30, 2024

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 1,119,500	\$ 1,319,500	\$ 1,333,623	\$ 14,123
5800 State Program Revenues	60,215	61,715	78,076	16,361
5900 Federal Program Revenues	516,500	1,178,610	1,042,515	(136,095)
5020 Total Revenues	1,696,215	2,559,825	2,454,214	(105,611)
EXPENDITURES:				
Current:				
0035 Food Services	2,184,833	2,572,943	2,357,112	215,831
6030 Total Expenditures	2,184,833	2,572,943	2,357,112	215,831
1200 Net Change in Fund Balances	(488,618)	(13,118)	97,102	110,220
0100 Fund Balance - July 1 (Beginning)	714,478	714,478	714,478	-
3000 Fund Balance - June 30 (Ending)	\$ 225,860	\$ 701,360	\$ 811,580	\$ 110,220

CELINA INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - DEBT SERVICE FUND
 FOR THE YEAR ENDED JUNE 30, 2024

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 16,029,913	\$ 19,974,055	\$ 21,066,964	\$ 1,092,909
5800 State Program Revenues	-	600,230	1,326,726	726,496
5020 Total Revenues	16,029,913	20,574,285	22,393,690	1,819,405
EXPENDITURES:				
Debt Service:				
0071 Principal on Long-Term Liabilities	4,500,000	4,500,000	4,355,000	145,000
0072 Interest on Long-Term Liabilities	11,514,913	15,892,950	13,773,292	2,119,658
0073 Bond Issuance Cost and Fees	15,000	383,226	375,985	7,241
6030 Total Expenditures	16,029,913	20,776,176	18,504,277	2,271,899
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(201,891)	3,889,413	4,091,304
OTHER FINANCING SOURCES (USES):				
7916 Premium or Discount on Issuance of Bonds	-	368,226	368,226	-
1200 Net Change in Fund Balances	-	166,335	4,257,639	4,091,304
0100 Fund Balance - July 1 (Beginning)	17,585,610	17,585,610	17,585,610	-
3000 Fund Balance - June 30 (Ending)	\$ 17,585,610	\$ 17,751,945	\$ 21,843,249	\$ 4,091,304

CELINA INDEPENDENT SCHOOL DISTRICT
 USE OF FUNDS REPORT - SELECT STATE ALLOTMENT PROGRAMS
 FOR THE YEAR ENDED JUNE 30, 2024

Section A: Compensatory Education Programs

AP1	Did your district expend any state compensatory education program state allotment funds during the district's fiscal year?	Yes
AP2	Does the district have written policies and procedures for its state compensatory education program?	Yes
AP3	Total state allotment funds received for state compensatory education programs during the district's fiscal year.	1,235,927
AP4	Actual direct program expenditures for state compensatory education programs during the district's fiscal year. (PICs 24,26,28,29,30)	1,457,893

Section B: Bilingual Education Programs

AP5	Did your district expend any bilingual education program state allotment funds during the district's fiscal year?	Yes
AP6	Does the district have written policies and procedures for its bilingual education program?	Yes
AP7	Total state allotment funds received for bilingual education programs during the district's fiscal year.	397,112
AP8	Actual direct program expenditures for bilingual education programs during the district's fiscal year. (PIC 25)	323,170

FEDERAL AWARDS SECTION

Morgan, Davis, & Company, P.C.
Post Office Box 8158
Greenville, Texas 75404

**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an
Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

Independent Auditor's Report

Celina Independent School District
205 South Colorado
Celina, Texas 75009

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Celina Independent School District, as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 2, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

/s/ Morgan, Davis & Company, P.C.

Morgan, Davis, & Company, P.C.
Greenville, Texas
November 2, 2024

Morgan, Davis, & Company, P.C.
Post Office Box 8158
Greenville, Texas 75404

**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an
Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

Independent Auditor's Report

Celina Independent School District
205 South Colorado
Celina, Texas 75009

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, proprietary funds, each major fund, and the aggregate remaining fund information of Celina Independent School District, as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 2, 2024.

Report on Internal Control Over Financial Reporting

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

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

Report on Compliance and Other Matters

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

/s/ Morgan, Davis & Company, P.C.

Morgan, Davis & Company, P.C.
Greenville, Texas
November 2, 2024

CELINA INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

Summary of Auditor's Results:

The type of report we issued on whether the financial statements of Celina Independent School District were prepared in accordance with GAAP as an unmodified opinion.

With respect to internal control over financial reporting, we identified no material weaknesses and we reported no significant deficiencies.

We noted no noncompliance material to the financial statements,

With respect to internal control over major federal programs, we identified no material weaknesses and we reported no significant deficiencies.

The type of report we issued on compliance for major programs was an unmodified opinion.

We disclosed no audit findings which the auditor is required to report in accordance with 2 CFR 200.516(a).

We identified the following major programs:

Special Education Cluster:

IDEA, Part B, Formula, Assistance Listing #84.027

IDEA, Part B, Preschool, Assistance Listing #84.173

COVID-19 ESSER II-CRRSA Grant, Assistance Listing #84.425D

COVID-19 ESSER III-ARP Grant, Assistance Listing #84.425U

COVID-19 TCLAS ESSER III Grant, Assistance Listing #84.425U

COVID-19 ESSER Supplemental Grant, Assistance Listing #84.425U

The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.

The auditee does qualify as a low-risk auditee.

Financial Statements Findings:

There are no findings related to financial statements which are required to be reported in accordance with *Generally Accepted Auditing Standards*.

Federal Award Findings and Questioned Costs:

There are no findings or questioned costs related to federal awards which are required to be reported by 2 CFR 200.516(a).

CELINA INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF STATUS OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024

(Prepared by the District's Administration)

There were no prior audit findings which required corrective action.

CELINA INDEPENDENT SCHOOL DISTRICT
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2024

(Prepared by the District's Administration)

There were no corrective actions necessary for the year ended June 30, 2024.

CELINA INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

(1)	(2)	(3)	(4)
FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	Federal Assistance Listing No.	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
<u>Passed Through Texas Education Agency</u>			
ESEA, Title I, Part A - Improving Basic Programs	84.010A	24610101057950	\$ 148,728
*IDEA - Part B, Formula	84.027	23660001043903	53,690
*IDEA - Part B, Formula	84.027	24660001043903	604,912
Total Assistance Listing Number 84.027			658,602
*IDEA - Part B, Preschool	84.173	23661001043903	978
*IDEA - Part B, Preschool	84.173	24661001043903	6,080
Total Assistance Listing Number 84.173			7,058
Total Special Education Cluster (IDEA)			665,660
Career and Technical - Basic Grant	84.048	24420006043903	14,282
Title III, Part A - English Language Acquisition	84.365A	24615002057950	29,730
ESEA, Title II, Part A, Teacher Principal Training	84.367A	24694501057950	43,206
ESEA, Title IV, Part A	84.424A	24680101057950	7,473
COVID 19 - ESSER II	84.425D	21521001057950	2,863
COVID 19 - ESSER III	84.425U	21528001057950	583,418
COVID 19 - (TCLAS) ESSER III	84.425U	21528042043903	161,895
COVID 19 - Supplemental ESSER	84.425U	21528043057950	62,750
Total Assistance Listing Number 84.425			810,926
Total Passed Through Texas Education Agency			1,720,005
TOTAL U.S. DEPARTMENT OF EDUCATION			1,720,005
U.S. DEPARTMENT OF AGRICULTURE			
<u>Passed Through the Texas Department of Agriculture</u>			
*School Breakfast Program	10.553	71402401	146,597
*National School Lunch Program - Cash Assistance	10.555	71302401	541,324
*National School Lunch Prog. - Non-Cash Assistance	10.555	N/A	134,900
*Supply Chain Assistance	10.555	N/A	191,558
Total Assistance Listing Number 10.555			867,782
Total Child Nutrition Cluster			1,014,379
*NSLP Equipment Assistance Grant	10.579	N/A	28,136
Total Passed Through the Texas Department of Agriculture			1,042,515
TOTAL U.S. DEPARTMENT OF AGRICULTURE			1,042,515
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 2,762,520
*Clustered Programs			

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

CELINA INDEPENDENT SCHOOL DISTRICT
 NOTES ON ACCOUNTING POLICIES FOR FEDERAL AWARDS
 YEAR ENDED JUNE 30, 2024

1. For all federal programs, the District uses the fund types specified in Texas Education Agency's *Financial Accountability System Resource Guide*. Special revenue funds are used to account for resources restricted to, or designated for, specific purposes by a grantor. Federal and state financial assistance is generally accounted for in a Special Revenue Fund.
2. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Governmental Fund types are accounted for using a current financial resources measurement focus. All Federal grant funds were accounted for in a Special Revenue Fund or, in some instances, in the General Fund which are Governmental Fund type funds. With this measurement focus, only current assets and current liabilities and the fund balance are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used for the Governmental Fund types. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on General Long-Term Debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and, accordingly, when such funds are received, they are recorded as unearned revenues until earned.
3. The District must submit to the pass-through entity no later than 90 calendar days (or an earlier date as agreed upon by the pass-through entity and the District) after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal award. The Federal awarding agency or pass-through entity may approve extension when requested and justified by the non-Federal entity, as applicable (2 CFR 200.344(a)). Unless the Federal awarding agency or pass-through entity authorizes an extension, a non-Federal entity must liquidate all financial obligations incurred under the Federal award no later than 120 calendar days after the end date of the period of performance as specified in the terms and conditions of the Federal award. (2 CFR 200.344(b)).
4. The District has elected to not use the 10% de minimis cost rate as allowed under Uniform Guidance.
5. Assistance Listing numbers for commodity assistance are the Assistance Listing numbers of the programs under which USDA donated the commodities.
6. Reconciliation Information:

Amount reported on the Schedule of Expenditures of Federal awards	\$ 2,762,520
SHARS revenue reported in the General Fund	76,732
E-Rate revenue reported in the Bond Construction Fund	53,025
Federal Program Revenue Reported on Exhibit C-3	\$ 2,892,277

SCHOOLS FIRST QUESTIONNAIRE

EXHIBIT L-1

Celina Independent School District

Fiscal Year 2024

SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement at fiscal year-end?	No
SF3	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If payments were not made or warrant hold not cleared within 30 days of when due, then payments are NOT timely.)	Yes
SF4	Was the school district issued a warrant hold? (Even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days, answer is still YES.)	No
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state or federal funds and/or substantial doubt about the district's ability to continue as a going concern?	No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	No
SF7	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?	Yes
SF8	Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the school district adopted its budget?	Yes
SF9	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year end.	\$0



205 S Colorado, Celina, Tx 75009

Phone 469-742-9100

Fax 972-382-3607

CISD Board Agenda Item Synopsis

Subject: Consider Approval of the 2024 Tax Roll

Background Information: CISD is required annually to adopt the tax roll.

Goals:

- 1. We will provide and support a safe, civil and collaborative culture.
- 2. We will continuously provide and support effective teaching in every classroom.
- 3. We will provide and support a guaranteed and viable curriculum.
- 4. We will continue to foster a love of reading and commit to continual growth in childhood literacy.
- 5. We will foster strong numeracy skills and commit to continual growth in math success.
- 6. We will provide targeted strategies and practices to prepare students for post-secondary education, career readiness, and military participation.
- 7. We will attract, recruit, develop, and retain high-quality professional staff.

Budgetary Impact: None

Recommendation:

The District recommendation is for Members of the Board to approve the attached 2024 Tax Roll Resolution.

Submitted by:

Amber Pennell
CFO

Recommended by:

Tom Maglisceau, Ph.D.
Superintendent

Meeting Date: November 18, 2024



TAX ROLL RESOLUTION

WHEREAS, Section 26.09 of the Property Tax Code requires approval by the governing body of the Celina Independent School District of the appraisal roll with tax amounts entered by the assessor, for the year 2024, and

WHEREAS, such roll was presented to the Celina Independent School District's Trustees on November 18, 2024 and appears in all things correct as under the applicable laws of Texas and

IT IS HERBY RESOLVED by the Trustees that the appraisal taxable roll valued at \$5,187,887,041 with the amount of tax levy due totaling \$61,792,820.31 for the year 2024 is approved and is the tax roll for the Celina Independent School District for the year 2024.

DULY PASSED on this 18th day of November, 2024.

FOR _____
AGAINST _____

Jeff Gravley
President, Board of Trustees
Celina Independent School District

November 18, 2024
Date

Jarratt Calvert
Secretary, Board of Trustees
Celina Independent School District

November 18, 2024
Date

(District Seal)

2024 TAX ROLL SUMMARY

51 - CELINA ISD

	Amount	Count
NUMBER OF ACCOUNTS		14,879
MARKET VALUES		
ROLLCODE: MINERAL		
Mineral	\$100	
ROLLCODE: MOBILE HOME		
Improvement	\$41,677	
ROLLCODE: PERSONAL		
Personal	\$185,419,345	
ROLLCODE: REAL		
Agriculture	\$4,621,748,163	
Improvement	\$3,301,590,406	
Improvement Non-Home Site	\$813,213,050	
Land	\$1,570,374,915	
Land Aq Land	\$5,448,586	
Land Non-Home Site	\$923,179,599	
TOTAL MARKET VALUE	\$11,421,015,841	
DEFERRALS		
Aq	\$4,621,748,163	1,857
TOTAL DEFERRALS	\$4,621,748,163	
EXEMPTIONS		
23.231 Circuit Breaker Limitation	\$46,308,582	673
Absolute Exemption	\$260,870	1
Absolute Exemption , XN , XN	\$29,600	1
Autos , XO , PPV , XO , PPV	\$18,537,572	39
Cap Adjustment , XT , XT	\$391,111,084	3,464
Disabled	\$748,713	90
Disabled Veteran	\$59,458,636	291
Disaster	\$304,542	1
Economic Development , XL , XL	\$1,500	1
Energy , XR , XR	\$3,593,144	9
Freeport	\$768,562	2
Historic Site	\$0	7
Homestead	\$557,320,104	5,685
Miscellaneous , XV , XV	\$515,164,997	732
Nominal Value	\$91,878	122
Over 65	\$10,592,837	1,131
Pollution Control	\$6,937,638	11
Solar/Wind	\$150,378	7
Surviving Spouse Disabled Person	\$0	1
TOTAL EXEMPTIONS	\$1,611,380,637	
GRAND TOTAL FOR DEFERRALS AND EXEMPTIONS	\$6,233,128,800	
TOTAL MARKET VALUE	\$11,421,015,841	
TAXABLE VALUE	\$5,187,887,041	
TAX RATE	1.2358	
ROLLCODE: MINERAL		
Levy	\$0.00	1

2024 TAX ROLL SUMMARY

51 - CELINA ISD

ROLLCODE: MOBILE HOME			
Levy	\$385.00		1
ROLLCODE: PERSONAL			
Levy	\$1,997,467.03		685
ROLLCODE: REAL			
Levy	\$59,794,968.28		14,192
	TOTAL LEVY	\$61,792,820.31	
LEVY LOST DUE TO FROZEN		\$2,319,089.28	
OTHER LOST LEVY		\$0.00	
TOTAL LOST LEVY		\$2,319,089.28	

Calculation Analysis

	Calc Levy	- Tax Amount	=	Diff.	Market Value	Exemption	Taxable Value
Frozen	5,159,276.83	2,804,739.29		2,354,537.54	880,164,410	462,679,639	417,484,771
DV100 (Excl. Frozen)	8,505.95	8,505.95		0.00	54,423,568	43,041,102	11,382,466
Prorated (Excl. Frozen)	0.00	0.00		0.00	0	0	0
Other	61,381,370.97	61,381,370.97		0.00	10,738,781,476	5,782,541,726	4,956,239,750
Total	66,549,153.75	64,194,616.21		2,354,537.54	11,673,369,454	6,288,262,467	5,385,106,987
DV100 (Incl. Frozen)	8.90	8.90		0.00	23,539,379	13,458,458	10,080,921
Prorated (Incl. Frozen)	0.00	0.00		0.00	0	0	0



205 S Colorado, Celina, Tx 75009

Phone 469-742-9100

Fax 972-382-3607

CISD Board Agenda Item Synopsis

Subject: Collin County Appraisal District Board of Directors Voting Resolution

Background Information: Celina Independent School District intends to exercise its right to cast votes in the election of members to the Collin County Appraisal District (CCAD) Board of Directors. As a taxing entity within Collin County, Celina ISD is entitled to vote for candidates to represent the district's interests in property assessments and taxation matters. By participating in this vote, Celina ISD ensures that its voice is heard in decisions impacting property values and tax rates that directly affect the local community and school district funding.

Goals:

- X 1. We will provide and support a safe, civil and collaborative culture.
- X 2. We will continuously provide and support effective teaching in every classroom.
- X 3. We will provide and support a guaranteed and viable curriculum.
- X 4. We will continue to foster a love of reading and commit to continual growth in childhood literacy.
- X 5. We will foster strong numeracy skills and commit to continual growth in math success.
- X 6. We will provide targeted strategies and practices to prepare students for post-secondary education, career readiness, and military participation.
- X 7. We will attract, recruit, develop, and retain high-quality professional staff.

Budgetary Impact: N/A

Recommendation: District administration recommends approval of Collin County Appraisal District Board of Directors Voting Resolution

Submitted by:

Sarah Wood

Executive Assistant to the Superintendent

Board Secretary

Recommended by:

Tom Maglisceau, Ph.D.

Superintendent

Meeting Date: November 18, 2024



Collin Central Appraisal District

October 24, 2024

Dr. Tom Maglisceau, Superintendent
Celina ISD
205 S. Colorado St.
Celina, TX 75009

RE: Board of Directors election, one-year term, beginning January 1, 2025

Dear Dr. Maglisceau:

Enclosed you will find the ballot listing the nominees for the Board of Director positions for the Collin Central Appraisal District. The candidates are listed alphabetically by their surname.

Each voting unit must vote in an open meeting, report its vote by written resolution, and submit the resolution to the chief appraiser before December 15, 2024, **except taxing units with 250 or more votes**.

Taxing Units with 250 or more votes MUST determine its votes by Resolution adopted at the FIRST or SECOND open meeting of the governing body held after the chief appraiser delivers the ballot and their voting Resolution must be submitted to the chief appraiser not later than the THIRD day following the date the Resolution was adopted.

Each unit may cast all its votes for one candidate or distribute the votes among any number of the candidates listed. Since there is no provision for write-in candidates, the chief appraiser will not count votes for someone not listed on the official ballot.

Regards,
(Signature)

A handwritten signature in cursive script that reads "Marty Wright".

Marty Wright
Chief Appraiser

Enclosure

Metro 469.742.9200 Toll-Free 866.467.1110
www.collincad.org
Admin Fax 469.742.9209 Cust Service Fax
469.742.9207



Collin Central Appraisal District

OFFICIAL BALLOT

ISSUED TO: **Celina** **ISD** NUMBER OF VOTES: **74**

FOR: **BOARD OF DIRECTORS, COLLIN CENTRAL APPRAISAL DISTRICT, ONE-YEAR TERM**
BEGINNING JANUARY 1, 2025.

NOMINEES	VOTES
<i>ALVIN BENTON</i>	
<i>LISA BIDDLE</i>	
<i>MARVIN BOBO</i>	
<i>LINDSAY BUHLER</i>	
<i>AL ELY</i>	
<i>RICHARD GRADY</i>	
<i>ROBERT HALLBERG</i>	
<i>MICHELLE HOWARTH</i>	
<i>BRIAN MANTZEY</i>	
<i>SKIP MIDDLETON</i>	
<i>LEE MILLER</i>	
<i>SHERI SACHS</i>	
<i>JERRY TARTAGLINO</i>	
<i>VERONICA YOST</i>	

October 24, 2024 _____
Wright, Chief Appraiser

Marty

Section 6.03 (g) of the State Property Tax Code requires the above action be taken by resolution, therefore, please attach a copy of the resolution to this ballot and return to the chief appraiser, at 250 Eldorado Pkwy., McKinney, Texas 75069, before December 15, 2024, **except taxing units with 250 or more votes.**



Collin Central Appraisal District

2025

COLLIN CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTOR'S NOMINATIONS

ALVIN BENTON Nominated by the Frisco ISD. Resides in Frisco, TX.

LISA BIDDLE Nominated by the City of Anna. Resides in Anna, TX

MARVIN BOBO Nominated by the Lovejoy ISD. Resides in Lucas, TX.

LINDSAY BUHLER Nominated by the City of Sachse. Resides in Sachse, TX.

AL ELY Nominated by Plano ISD. Resides in Plano, TX.

RICHARD GRADY Nominated by the City of Plano. Resides in Plano, TX. **Current Board member.**

ROBERT HALLBERG Nominated by City of Anna. Resides in Anna, TX.

MICHELLE HOWARTH Nominated by the City of Sachse. Resides in Sachse, TX.

BRIAN MANTZEY Nominated by the City of McKinney. Resides in McKinney, TX. **Current Board member.**

SKIP MIDDLETON Nominated by the City of Frisco. Resides in Frisco, TX.

LEE MILLER Nominated by the City of Anna. Resides in Anna, TX.

SHERI SACHS Nominated by the City of Anna. Resides in Anna, TX.

JERRY TARTAGLINO Nominated by Plano ISD. Resides in Parker, TX.

VERONICA YOST Nominated by City of Allen & Allen ISD. Resides in Allen, TX. **Current Board member.**

Metro 469.742.9200 Toll-Free 866.467.1110
Admin Fax 469.742.9209
Customer Service Fax 469.742.9207



205 S Colorado, Celina, Tx 75009

Phone 469-742-9100

Fax 972-382-3607

CISD Board Agenda Item Synopsis

Subject: Denton County Appraisal District Board of Directors Voting Resolution

Background Information: Celina Independent School District intends to exercise its right to cast votes in the election of members to the Denton County Appraisal District (DCAD) Board of Directors. As a taxing entity within Denton County, Celina ISD is entitled to vote for candidates to represent the district's interests in property assessments and taxation matters. By participating in this vote, Celina ISD ensures that its voice is heard in decisions impacting property values and tax rates that directly affect the local community and school district funding.

Goals:

- X 1. We will provide and support a safe, civil and collaborative culture.
- X 2. We will continuously provide and support effective teaching in every classroom.
- X 3. We will provide and support a guaranteed and viable curriculum.
- X 4. We will continue to foster a love of reading and commit to continual growth in childhood literacy.
- X 5. We will foster strong numeracy skills and commit to continual growth in math success.
- X 6. We will provide targeted strategies and practices to prepare students for post-secondary education, career readiness, and military participation.
- X 7. We will attract, recruit, develop, and retain high-quality professional staff.

Budgetary Impact: N/A

Recommendation: District administration recommends approval of Collin County Appraisal District Board of Directors Voting Resolution

Submitted by:

Sarah Wood
Executive Assistant to the Superintendent
Board Secretary

Recommended by:

Tom Maglisceau, Ph.D.
Superintendent

Meeting Date: November 18, 2024



A RESOLUTION BY THE GOVERNING BODY OF CELINA ISD EXERCISING THEIR RIGHT TO CAST VOTES FOR CANDIDATES IN THE ELECTION OF THE DENTON CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS

WHEREAS, the CELINA ISD is a member of the Denton Central Appraisal District and is entitled to cast 7 VOTES in the election of the Board of Directors in accordance with 6.03 of the Texas Property Tax Code; and,

Whereas, each voting unit must cast its votes by resolution and submit it to the Chief Appraiser before December 15, 2024.

Candidate Name	# of votes

NOW THEREFORE BE IT RESOLVED BY CELINA ISD AS FOLLOWS: THAT CELINA ISD CAST VOTES ACCORDINGLY AS REPRESENTED BELOW:

This Resolution is hereby introduced and adopted by CELINA ISD BOARD OF TRUSTEES at its open meeting on NOVEMBER 18, 2024.

Jeff Gravely, President

Jarratt Calvert, Secretary



Denton Central Appraisal District
3911 Morse Street
Denton, TX 76208

(940) 349-3800
www.dentoncad.com

TO: Denton County Taxing Units
FROM: Don Spencer, Chief Appraiser
DATE: October 23, 2024
SUBJECT: Candidates to the Denton CAD Board of Directors

Candidates to the Denton Central Appraisal District Board of Directors are listed below. The list is in alphabetical order by last name.

Each voting unit must cast its vote by **written resolution** and submit it to the Chief Appraiser before December 15th. Since December 15th falls on a Sunday this year, this means resolutions must be received by close of business on Friday, December 13th. The Distribution of Votes for each voting unit is included with this letter. The unit may cast all its votes for one candidate or may distribute the votes among any number of candidates. When a voting unit casts its votes, it must cast the votes for a person that was nominated and is named on the ballot. There is no provision for write-in candidates. The Tax Code does not permit the Chief Appraiser to count votes cast for someone not listed on the official ballot. The five nominees receiving the most votes will become members of the Denton CAD Board of Directors in January of 2025.

The candidates nominated by the taxing units are:

<u>Candidate</u>	<u>Nominating Unit</u>
1. Rob Altman	<i>City of Frisco, City of The Colony, Denton County, City of Roanoke Town of Northlake</i>
2. Henry Benjamin III	<i>Frisco ISD</i>
3. Alex Buck	<i>City of Highland Village, Denton County, City of Lewisville, City of Southlake</i>
4. Vicki Byrd	<i>City of Denton</i>
5. Bryan Dodson	<i>Frisco ISD</i>
6. Jared Eutsler	<i>City of Corinth</i>
7. Sean Frank	<i>Frisco ISD</i>
8. Mike Hennefer	<i>City of Carrollton, City of The Colony, Denton County, C-FB ISD</i>
9. Ray Martin	<i>Town of Providence Village, City of The Colony, City of Corinth, City of Lewisville, City of Coppell, City of Southlake</i>
10. Ann Pomykal	<i>Denton County, City of Lewisville, City of Southlake</i>
11. Sandeep Sharma	<i>Town of Flower Mound</i>
12. Charles Stafford	<i>Denton ISD, City of Denton, City of Southlake, Pilot Point ISD</i>
13. Osiris Wade	<i>Frisco ISD</i>
14. Bruce Yeager	<i>Ponder ISD</i>
15. **David Terre	<i>Nominated by City of Denton <u>Does not desire to be re-elected</u></i>

Bio sheets on each candidate have been requested and are being gathered. If you would like further information on one(or more) of the candidates, please contact Misty Baptiste she will forward those information sheets to you as soon as they are available.

Since some of you may not be familiar with the process of selecting the Board, please do not hesitate to contact Misty Baptiste at (940) 349-3977 or misty.baptiste@dentoncad.com for clarification and/or information.



205 S Colorado, Celina, Tx 75009

Phone 469-742-9100

Fax 972-382-3607

CISD Board Agenda Item Synopsis

Subject: Consider Approval of the Employee/Alphabest Contract Extension

Background Information: The school district has decided to extend its contract with AlphaBest Education, a provider of after-school care and enrichment programs. This extension will allow AlphaBest to continue offering its services, which include academic support, enrichment activities, and safe supervision for the children of district employees.

Goals:

- 1. We will provide and support a safe, civil and collaborative culture.
- 2. We will continuously provide and support effective teaching in every classroom.
- 3. We will provide and support a guaranteed and viable curriculum.
- 4. We will continue to foster a love of reading and commit to continual growth in childhood literacy.
- 5. We will foster strong numeracy skills and commit to continual growth in math success.
- 6. We will provide targeted strategies and practices to prepare students for post-secondary education, career readiness, and military participation.
- 7. We will attract, recruit, develop, and retain high-quality professional staff.

Budgetary Impact: We currently have about 57 employees enrolled in our extended school day contract with Alphabest. The cost for each employee is \$25 per week. Over the course of the 18-week second semester, the total amount comes to \$25,650. Instead of the district paying Alphabest directly, this sum will be deducted from the total facility rental payments that Alphabest makes to the district.

Recommendation:

The District recommendation is for the Members of the Board to approve the Extension of the District Employee/Alphabest Contract.

Submitted by:

Starla Martin
Director of Student Services

Recommended by:

Tom Maglisceau, Ph.D.
Superintendent

Meeting Date: November 18, 2024



205 S Colorado, Celina, Tx 75009

Phone 469-742-9100

Fax 972-382-3607

CISD Board Agenda Item Synopsis

Subject: Associate Teacher Program - Local Partnership

Background Information: In support of the newly established Celina ISD Associate Teacher Program, CISD is seeking innovative local partnerships to assist with providing a zero-dollar to teacher certification opportunity for qualifying employees. District administration is seeking approval to enter into a partnership agreement with Lamar National Bank to offer low interest student loans to qualifying employees that could be repaid by the District should the employee continue to meet established employment criteria.

Goals:

1. We will provide and support a safe, civil and collaborative culture.
- X 2. We will continuously provide and support effective teaching in every classroom.
- X 3. We will provide and support a guaranteed and viable curriculum.
- X 4. We will continue to foster a love of reading and commit to continual growth in childhood literacy.
- X 5. We will foster strong numeracy skills and commit to continual growth in math success.
- X 6. We will provide targeted strategies and practices to prepare students for post-secondary education, career readiness, and military participation.
7. We will attract, recruit, develop, and retain high-quality professional staff.

Budgetary Impact: N/A

Recommendation: District administration recommends approval of the Memorandum of Understanding between Celina ISD and Lamar National Bank in support of the Celina ISD Associate Teacher Program.

Submitted by:

Dr. Jason Johnston

Sr. Chief of Academics and Employee Services

Recommended by:

Tom Maglisceau, Ph.D.

Superintendent

Meeting Date: November 18, 2024

RESOLUTION OF THE CELINA INDEPENDENT SCHOOL DISTRICT BOARD OF TRUSTEES TO ESTABLISH AND OPERATE THE CELINA ISD ASSOCIATE TEACHER PROGRAM (“PROGRAM”)

WHEREAS, the Celina Independent School District (“Celina ISD” or the “District”) Board of Trustees (“Board”) understands that the hiring, training, and retention of teachers is essential for the District to be able to provide a high-quality education to its students. To this end, the District is committed to finding ways to increase morale, encourage teachers to choose Celina ISD, and retain those qualified educators;

WHEREAS, the Board is authorized by Texas Education Code section 45.105 to expend funds of the Celina Independent School District for purposes necessary in the conduct of the public schools as determined by the Board;

WHEREAS, the District’s Board Policies CCF and CDA speak to the ability of utilizing loans, notes, and investments to accomplish the purposes of this Program;

WHEREAS, the Celina ISD Board adopted a budget to allow expenditures for the Program in anticipation of its creation and operation;

WHEREAS, the Board’s opinion is that full-time certified contract teacher recruiting and retention is critical to student success, and the cost of turnover and other employment related loss is higher than anticipated and a Program is therefore necessary;

WHEREAS, the Program includes an opportunity for the District to identify and develop local partnerships to assist with providing a - zero-dollar to teacher - certification opportunity for qualifying employees including low interest student loans to qualifying employees that could be repaid by the District should the employee continue to meet established employment criteria;

WHEREAS, the District has sufficient controls and policies in place to be able to determine, with certainty at the end of every applicable period, the qualifying employees and any costs to the District;

WHEREAS, the Board has substantial public interest in ensuring quality educators are available to teach in Celina ISD; and

WHEREAS, the Board determines the creation and operation of this Program, until rescinded by Board action at a duly called Board meeting, serves the public purposes of maintaining morale, reducing turnover, and ensuring continuity of District staffing and student instruction.

NOW THEREFORE, BE IT RESOLVED:

1. That the findings and recitals in the preamble of this Resolution are hereby found to be true and correct and are hereby approved and adopted.
2. The Board authorizes the Superintendent or his designee to establish and operate the Program to identify and develop local partnerships assisting with providing a - zero-dollar to teacher - certification opportunity for qualifying employees including low interest student loans to qualifying employees that could be repaid by the District should the employee continue to meet established employment criteria.
3. The Superintendent or designee shall approve payments and ensure that accurate records are kept of actual costs to the District, including the retention rates of eligible employees.

4. That it is hereby found, determined and declared that: sufficient written notice of the date, time, place and subject of the meeting of the Celina ISD Board at which this Resolution was adopted, was posted at a place convenient and readily accessible at all times to the general public for the time required by law preceding this meeting as required by Chapter 551, Texas Government Code; the meeting has been open to the public as required by law at all times during which this Resolution; and the subject matter thereof has been discussed, considered and formally acted upon. The Celina ISD Board further ratifies, approves and confirms such written notice and posting thereof.

5. The Board of Trustees hereby (1) determines that District budgeted expenditures and payments serve a public purpose, (2) retains sufficient control over the expenditures to ensure a public purpose is served, and (3) is confident the District will receive a return benefit.

6. This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED this ____ day of _____, 2024.

By: _____
Jeff Gravley, President, Board of Trustees of
the Celina Independent School District

ATTEST:

By: _____
Jarratt Calvert, Secretary, Board of Trustees of
the Celina Independent School District



205 S Colorado, Celina, Tx 75009

Phone 469-742-9100

Fax 972-382-3607

CISD Board Agenda Item Synopsis

Subject: Consider Approval of Budget Amendments.

Background Information:

- Budget Amendment #1 to record revenues and expenditures related to summer camps.
- Budget Amendment #2 General Operating fund to account for VATRE passage; adjusting tax and state aid revenue as well as adjustments since budget adoption (hires, additional stipends, curriculum purchases, contracted services & software purchase).
- Budget Amendment #3 to record donation from Band Booster to help with the costs of the state band trip.
- Budget Amendment #4 Debt Service fund to account for VATRE passage and 2024 bond sale.

- **Goals:**
 - X 1. We will provide and support a safe, civil and collaborative culture.
 - X 2. We will continuously provide and support effective teaching in every classroom.
 - X 3. We will provide and support a guaranteed and viable curriculum.
 - X 4. We will continue to foster a love of reading and commit to continual growth in childhood literacy.
 - X 5. We will foster strong numeracy skills and commit to continual growth in math success.
 - X 6. We will provide targeted strategies and practices to prepare students for post-secondary education, career readiness, and military participation.
 - X 7. We will attract, recruit, develop, and retain high-quality professional staff.

Budgetary Impact:

Recommendation:

The district recommendation is for Members of the Board to approve the Budget Amendments.

Submitted by:

Amber Pennell
CFO

Recommended by:

Tom Maglisceau, Ph.D.
Superintendent

Meeting Date: November 18, 2024

**CELINA INDEPENDENT SCHOOL DISTRICT
2024-2025 BOARD APPROVED BUDGET AMENDMENTS 11-18-2024**

BA #	ACCOUNT CODE					DESCRIPTION	AMOUNT (INC)	AMOUNT (DEC)
250040	198 00	5749	00	000	500000	ATHLETIC PAY	\$ 95,089.18	
	198 00	5831	00	000	500000	TRS ON BEHALF	\$ 6,950.49	
	198 36	6118	00	999	591000	SUPPLEMENTAL PAY	\$ 93,549.76	
	198 36	6121	00	999	591000	SUPPLEMENTAL PAY	\$ 1,539.60	
	198 36	6144	00	999	591000	TRS ON BEHALF	\$ 6,950.49	

ATHLETIC CAMPS

BA #	ACCOUNT CODE					DESCRIPTION	AMOUNT (INC)	AMOUNT (DEC)
250041	199 00	5711	00	000	500000	CURRENT YR M&O TAXES	\$ 4,140,209	
	199 00	5744	02	000	500000	DONATIONS	\$ 27,520	
	199 00	5745	00	000	500000	INSURANCE	\$ 1,072	
	199 00	5811	00	000	500000	PER CAPITA	\$ 961,111	
	199 00	5812	00	000	500000	FOUNDATION		\$ 2,233,666
	199 00	5812	01	000	500000	AUDIT ADJ TO PRIOR YEAR		\$ 460,000
	199 11	6119	00	001	511000	SALARIES	\$ 300,000	
	199 11	6119	00	041	511000	SALARIES	\$ 297,152	
	199 11	6119	00	106	511000	SALARIES	\$ 180,000	
	199 11	6119	00	105	511000	SALARIES	\$ 135,000	
	199 11	6119	00	104	511000	SALARIES	\$ 135,000	
	199 11	6119	00	101	511000	SALARIES	\$ 135,000	
	199 11	6119	00	103	511000	SALARIES	\$ 100,000	
	199 11	6321	00	999	511000	SCIENCE CURR	\$ 8,000	
	199 11	6399	01	999	524000	IXL CURRICULUM	\$ 9,675	
	199 13	6239	00	999	599003	REG XII CURR SUPPORT	\$ 5,000	
	199 13	6118	00	999	59900T	SALARIES	\$ 5,000	
	199 23	6118	00	999	59900T	SALARIES	\$ 15,000	
	199 35	6118	00	999	5990T	SALARIES	\$ 20,000	
	199 31	6339	01	001	511000	PSAT/SAT/TSI TESTING	\$ 16,640	
	199 41	6219	02	701	599001	CONTRACTED SERVICES	\$ 65,000	
	199 53	6649	00	999	599000	ANALYTIC SOFTWARE	\$ 40,460	
	199 91	6224	00	999	599000	RECAPTURE	\$ 969,319	

AMENDMENT FOR VATRE AND ADJUSTMENTS SINCE BUDGET ADOPTION

BA #	ACCOUNT CODE					DESCRIPTION	AMOUNT (INC)	AMOUNT (DEC)
250042	199 00	5744	02	000	500000	BAND BOOSTER DONATION	\$ 23,391	
	199 36	6412	26	001	599001	STATE BAND TRIP	\$ 23,391	

RECORD DONATION

BA #	ACCOUNT CODE					DESCRIPTION	AMOUNT (INC)	AMOUNT (DEC)
250043	599 00	5711	00	000	500000	CURRENT YR I&S TAXES		\$ 1,144,279
	599 00	5742	00	000	500000	INT INCOME	\$ 244,249	
	599 00	5742	24	000	500000	ACCR INT 24 SALE	\$ 279,173	
	599 00	5829	00	000	500000	EDA	\$ 245,303	
	599 00	7916	24	000	500000	CAP INT 24 BOND SALE	\$ 375,554	

AMEND FOR VATRE & BOND SALE

Regular Meeting
Monday, October 21, 2024 6:00 PM Central

Moore Middle School Library
300 E GA Moore Pkwy
Celina, TX 75009

Tracey Balsamo: Present
Jarratt Calvert: Present
Jennifer Driver: Present
Jeff Gravley: Present
Chuck Hansen: Present
Kelly Juergens: Present
Dan Williams: Present
Present: 7.

1. CALL TO ORDER & ESTABLISH QUORUM

Jeff Gravley called the meeting to order at 6:00 PM.

1.A. Pledge of Allegiance
Led by Tracey Balsamo

1.B. Invocation
Led by Jarratt Calvert

2. SUPERINTENDENT'S REPORT

2.A. Information / Superintendent's Update

3. PUBLIC COMMENT

3.A. Comments from Visitors Who Wish to Address Board Members on Agenda or Non-Agenda Topics
No one addressed the Board during Public Comment.

4. CLOSED MEETING

Jeff Gravley adjourned the Board to Executive Session at 6:31 PM.

4.A. Personnel - Pursuant to Texas Government Code Section 551.074, deliberation regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee.

4.B. Real Property - Pursuant to Texas Government Code Section 551.072, deliberation regarding the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the board's position in negotiations with a third person.

4.B.1. Texas Drive Property

4.B.2. 455 Property

4.B.3. Middle School #2 Right-of-Way

4.C. Safety and Security - Pursuant to Texas Government Code Section 551.089, deliberation regarding security devices or security audits. (1) Security assessments or deployments relating to information resources technology; (2) network security information as described by Section 2059.055 (b); or (3) the deployment, or specific occasions for implementation, of security personnel, critical infrastructure, or security devices.

4.C.1. Summary of Findings from the Intruder Detection Audit

5. RECONVENE - Open meeting to vote on matters considered in closed session in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551, to take action necessary regarding personnel.

Jeff Gravley reconvened the Board to Open Session at 7:14 PM.

6. ACTION TAKEN ON ITEMS DISCUSSED IN CLOSED SESSION

Motion was made to approve the Middle School #2 Right-of-Way as discussed in closed session. This motion, made by Jarratt Calvert and seconded by Tracey Balsamo, Passed.

Tracey Balsamo: Yea, Jarratt Calvert: Yea, Jennifer Driver: Yea, Jeff Gravley: Yea, Chuck Hansen: Yea, Kelly Juergens: Yea, Dan Williams: Yea
Yea: 7, Nay: 0

7. CONSTRUCTION REPORT

This item was taken out of order.

8. INFORMATION/CONFIRMATION AGENDA ITEMS

8.A. 2024-2025 Data Road MAP

8.B. Loan Repayment Option

9. ACTION/BRIEFING AGENDA ITEMS

9.A. Consider and Approve 2025 Bond Committee Charge

Motion was made to approve the 2025 Bond Committee Charge with discussed modifications. This motion, made by Dan Williams and seconded by Tracey Balsamo, Passed.

Tracey Balsamo: Yea, Jarratt Calvert: Yea, Jennifer Driver: Yea, Jeff Gravley: Yea, Chuck Hansen: Yea, Kelly Juergens: Yea, Dan Williams: Yea
Yea: 7, Nay: 0

9.B. Consider and Approve Purchase of Texas Drive Property

Motion was made to approve the Purchase of the Texas Drive Property as discussed. This motion, made by Jarratt Calvert and seconded by Kelly Juergens, Passed.

Tracey Balsamo: Yea, Jarratt Calvert: Yea, Jennifer Driver: Yea, Jeff Gravley: Yea, Chuck Hansen: Yea, Kelly Juergens: Yea, Dan Williams: Yea
Yea: 7, Nay: 0

9.C. Consider and Approve January Board Meeting Date Adjustment

Motion was made to approve the January Board Meeting Date as presented. This motion, made by Kelly Juergens and seconded by Tracey Balsamo, Passed.

Jarratt Calvert: Nay, Tracey Balsamo: Yea, Jennifer Driver: Yea, Jeff Gravley: Yea, Chuck Hansen: Yea, Kelly Juergens: Yea, Dan Williams: Yea

Yea: 6, Nay: 1
Jarratt Calvert: Nay

9.D. Consider and Approve Celina Education Foundation (CEF) Memorandum of Understanding (MOU)

Motion was made to approve the Celina Education Foundation (CEF) Memorandum of Understanding (MOU) as presented. This motion, made by Jarratt Calvert and seconded by Kelly Juergens, Passed.

Tracey Balsamo: Yea, Jarratt Calvert: Yea, Jennifer Driver: Yea, Jeff Gravley: Yea, Chuck Hansen: Yea, Kelly Juergens: Yea, Dan Williams: Yea
Yea: 7, Nay: 0

10. CONSENT/CONFIRMATION AGENDA ITEMS

Motion was made to pull item 10.A. from consent agenda for discussion. This motion, made by Jennifer Driver and seconded by Dan Williams, Passed.

Tracey Balsamo: Nay, Jeff Gravley: Nay, Jarratt Calvert: Yea, Jennifer Driver: Yea, Chuck Hansen: Yea, Kelly Juergens: Yea, Dan Williams: Yea
Yea: 5, Nay: 2

Tracey Balsamo: Nay, Jeff Gravley: Nay

Motion was made to pull 10.B. from consent agenda for discussion. This motion, made by Jennifer Driver and seconded by Dan Williams, Passed.

Tracey Balsamo: Yea, Jarratt Calvert: Yea, Jennifer Driver: Yea, Jeff Gravley: Yea, Chuck Hansen: Yea, Kelly Juergens: Yea, Dan Williams: Yea
Yea: 7, Nay: 0

Motion was made to approve remaining consent agenda items as presented. This motion, made by Jarratt Calvert and seconded by Chuck Hansen, Passed.

Tracey Balsamo: Yea, Jarratt Calvert: Yea, Jennifer Driver: Yea, Jeff Gravley: Yea, Chuck Hansen: Yea, Kelly Juergens: Yea, Dan Williams: Yea
Yea: 7, Nay: 0

Motion was made to approve 10.A. Camus Improvement Plans as presented. This motion, made by Jarratt Calvert and seconded by Tracey Balsamo, Passed.

Tracey Balsamo: Yea, Jarratt Calvert: Yea, Jennifer Driver: Yea, Jeff Gravley: Yea, Chuck Hansen: Yea, Kelly Juergens: Yea, Dan Williams: Yea
Yea: 7, Nay: 0

Motion was made to approve 10.B District Improvement Plan as presented. This motion, made by Tracey Balsamo and seconded by Kelly Juergens, Passed.

Jennifer Driver: Nay, Tracey Balsamo: Yea, Jarratt Calvert: Yea, Jeff Gravley: Yea, Chuck Hansen: Yea, Kelly Juergens: Yea, Dan Williams: Yea
Yea: 6, Nay: 1

Jennifer Driver: Nay

10.A. Campus Improvement Plans (CIP)

10.B. District Improvement Plan (DIP)

10.C. Minutes of the September 16, 2024 Regular Meeting

10.D. Monthly Cash Distributions/Cash Balance/Investment Report/Budget Amendments

11. ADJOURNMENT

Motion was made to adjourn the meeting. This motion, made by Chuck Hansen and seconded by Jarratt Calvert, Passed.

Tracey Balsamo: Yea, Jarratt Calvert: Yea, Jennifer Driver: Yea, Jeff Gravley: Yea, Chuck Hansen: Yea, Kelly Juergens: Yea, Dan Williams: Yea

Yea: 7, Nay: 0

Meeting was adjourned at 9:19 PM.

DRAFT

Celina Independent School District
Operating Cash Flow
2024-2025

	August 2024	September 2024
	Actual	Actual
<i>Beginning Cash Balance</i>	\$ 3,483,957.89	4,553,973.40
RECEIPTS		
Tax Collections	\$ 137,684.13	19,817.06
Interest	\$ 17,676.74	17,792.45
Other Local Revenue	\$ 85,556.98	451,914.32
State Revenue - Available School	\$ 309,838.00	176,492.00
State Revenue -Foundation	\$ 2,295,219.00	5,265,985.00
State Revenue - Prior Year	\$ 561,890.00	
State Revenue - Misc	\$	
Federal Program Revenue	\$ 80,173.65	588,270.40
Breakfast/Lunch Revenue - Local/Fec	\$ 130,970.53	209,239.87
Transfers From Texpool	\$ 2,000,000.00	
Total Revenue	\$ 5,619,009.03	6,729,511.10
DISBURSEMENTS		
Payroll Net Checks	\$ -2,246,939.02	-2,586,797.85
Payroll Deductions	\$ -101,762.87	-114,265.38
TRS Deposit	\$ -633,035.24	-688,588.78
IRS Deposit	\$ -244,972.27	-276,123.39
Total Payroll	\$ -3,226,709.40	-3,665,775.40
Transfers to Texpool	\$	
Transfer to Ind Bank MMA	\$ -	-
Account Payable Expenditures	\$ -1322284.12	-1358859.43
Total Expenditures	\$ -4,548,993.52	-5,024,634.83
Net Change in Cash	\$ 1,070,015.51	1,704,876.27
Ending Cash Balance	\$ 4,553,973.40	6,258,849.67
Beginning Cash Balance at Texpool	\$ 3,682,437.99	1,696,106.85
Deposits - Transfers In	\$	
Interest Earned	\$ 13,668.86	7,198.51
Transfers out	\$ -2,000,000.00	
Ending Cash Balance at Texpool	\$ 1,696,106.85	1,703,305.36
Beginnin Cash Balance-Ind Bank MM	\$ 346,001.26	347,613.10
Deposits - Transfer In	\$ -	-
Interest Earned	\$ 1,611.84	1,305.20
Transfers out	\$	
Ending Cash Balance-Ind Bank MMA	347,613.10	348,918.30
TOTAL CASH AVAILABLE	\$ 6,597,693.35	8,311,073.33

CELINA ISD
BOND CONSTRUCTION ACCT
2024-2025

	September 2024 Actual	October 2024 Actual
<i>Beginning Cash Balance</i>	\$ 24,612,057.77	15,211,712.84
Independent Bank Bond Operating		
RECEIPTS		
Interest	\$ 99,083.84	55,766.01
Sale of Bonds/Misc	\$ 1,416,373.44	577,474.56
Transfer from Texpool	\$	25,549,193.24
Total Revenue	\$ 1,515,457.28	26,182,433.81
DISBURSEMENTS		
Construction Payables	\$ -10,915,802.21	-25,291,860.25
Total Expenditures	\$ -10,915,802.21	-25,291,860.25
Net Change in Cash	-9,400,344.93	890,573.56
Ending Cash Balance - Independent Bk	\$ 15,211,712.84	16,102,286.40
CD's		
Independent Financial 6 month CD closed tran to Bond C	\$ 10,498,767.70	
Independent Financial 9 month CD closed tran to Bond Op		
Close out 9 month CD transfer to Bond Sale '23 Texpool		
Lamar Bank CD	\$ 10,399,309.40	10,399,309.40
Texas Republic CD	10,000,000.00	10,000,000.00
Texas Republic CD	10,000,000.00	10,000,000.00
Ending Cash Balance All CD Accts.	\$ 40,898,077.10	30,399,309.40
	September 2024 Actual	October 2024 Actual
Beginning Cash Balance Texpool Bond Sale '24	\$ 100,000,000.00	100,095,457.00
RECEIPTS		
Interest Earned	\$ 95,457.00	417,669.99
Transfers from Independent Bank	\$	
Total Revenue	100,095,457.00	100,513,126.99
DISBURSEMENTS		
Transfer to Independent Bank	\$	
Total Expenditures	-	-
Net Change in Cash	\$ 95,457.00	417,669.99
Ending Cash Balance Texpool '24 Sale	\$ 100,095,457.00	100,513,126.99
Beginning Cash Balance Texpool Bond Sale '23	\$ 23,450,438.81	23,549,965.79
RECEIPTS		
Interest Earned	\$ 99,526.98	96,269.40
Transfers from Independent Bank	\$	-15,000,000.00
Total Revenue	23,549,965.79	8,646,235.19
DISBURSEMENTS		
Transfer to Independent Bank	\$	
Transfer to Texas Republic		
Transfer to Lamar		
Total Expenditures	-	-
Net Change in Cash	\$ 99,526.98	-14,903,730.60
Ending Cash Balance Texpool '23 Sale	\$ 23,549,965.79	8,646,235.19
Ending Cash Balance All Texpool Bond Accts.	\$ 123,645,422.79	109,159,362.18

CELINA ISD
INTEREST SINKING CASH FLOW
2024-2025

	September 2024 Actual	October 2024 Actual
<i>Beginning Cash Balance-Independent Bk</i>	\$ 1,347,723.82	1,643,563.52
RECEIPTS		
Tax Collections	\$ 290,544.35	38,642.45
Interest	\$ 6,120.35	6,983.89
Transfer from Texpool	\$	
State Revenue - EDA	\$	
Total Revenue	\$ 296,664.70	45,626.34
DISBURSEMENTS		
Bond Payments	\$ 825.00	0.00
Transfers to Texpool	\$ 0.00	0.00
Transfers to MMA Independent Bank	0.00	0.00
Total Expenditures	\$ 825.00	0.00
Net Change in Cash	\$ 295,839.70	45,626.34
Ending Cash Balance - Independent Bk	\$ 1,643,563.52	1,689,189.86
Independent Bank - MMA Investment		
Beginning Balance	\$ 8,781,982.68	8,820,133.92
Deposits	\$ 0.00	0.00
Interest	\$ 38,151.24	37,353.02
Transfers out	\$	
Ending Cash Balance - Ind Bank MMA	\$ 8,820,133.92	8,857,486.94
TOTAL CASH AVAILABLE	\$ 10,463,697.44	10,546,676.80

CELINA INDEPENDENT SCHOOL DISTRICT
GENERAL FUND (INCLUDES ATHLETIC, OPERATING)
MONTHLY FINANCIAL REPORT
OCTOBER 31, 2024□

	AMENDED BUDGET	RECEIVED TO DATE	REMAINING	PERCENT REMAINING
REVENUES:				
5700 OTHER LOCAL REVENUE	\$ 2,455,200.00	\$ 365,916.71	\$ 2,089,283.29	85.10%
5711 PROPERTY TAXES, CURRENT YEAR	\$ 35,660,589.00	\$ 210,579.58	\$ 35,450,009.42	99.41%
5712 PROPERTY TAXES, PRIOR YEAR	\$ 875,450.00	\$ 52,530.97	\$ 822,919.03	94.00%
5719 PENALTY & INTEREST	\$ 75,000.00	\$ 46,718.28	\$ 28,281.72	37.71%
5800 STATE PROGRAM REVENUES	\$ 19,180,954.00	\$ 11,168,656.66	\$ 8,012,297.34	41.77%
5900 FEDERAL PROGRAM REVENUE	\$ 90,000.00	\$ 31,254.80	\$ 58,745.20	65.27%
7900 OTHER REVENUE IF NEEDED	\$ 1,769,010.00		\$ 1,769,010.00	0.00%
TOTAL REVENUES	\$ 60,106,203.00	\$ 11,875,657.00	\$ 48,230,546.00	80.24%

	AMENDED BUDGET	EXPENDED TO DATE	REMAINING	PERCENT REMAINING
EXPENDITURES:				
11 INSTRUCTION	\$ 34,788,905.00	\$ 11,030,430.53	\$ 23,758,474.47	68.29%
12 LIBRARY SERVICES	\$ 293,695.00	\$ 76,226.64	\$ 217,468.36	74.05%
13 CURRICULUM	\$ 1,219,095.00	\$ 590,635.35	\$ 628,459.65	51.55%
21 INSTRUCTIONAL LEADERSHIP	\$ 458,273.00	\$ 152,038.67	\$ 306,234.33	66.82%
23 SCHOOL ADMIMISTRATION	\$ 3,418,466.00	\$ 1,119,870.84	\$ 2,298,595.16	67.24%
31 GUIDANCE AND COUNSELING	\$ 2,509,511.00	\$ 742,954.25	\$ 1,766,556.75	70.39%
33 HEALTH SERVICES	\$ 584,606.00	\$ 203,349.03	\$ 381,256.97	65.22%
34 PUPIL TRANSPORTATION	\$ 3,004,729.00	\$ 921,757.72	\$ 2,082,971.28	69.32%
35 FOOD SERVICE (ONE TIME PAY)			\$ -	0.00%
36 EXTRA CURRICULAR ACTIVITIES	\$ 2,176,295.00	\$ 891,540.79	\$ 1,284,754.21	59.03%
41 GENERAL ADMINISTRATION	\$ 2,065,423.00	\$ 767,982.25	\$ 1,297,440.75	62.82%
51 PLANT MAINTENANCE & OPERATION	\$ 6,328,915.00	\$ 1,844,267.70	\$ 4,484,647.30	70.86%
52 SECURITY & MONITORING	\$ 907,157.00	\$ 112,702.86	\$ 794,454.14	87.58%
53 DATA PROCESSING	\$ 1,108,732.00	\$ 505,557.94	\$ 603,174.06	54.40%
71 DEBT SERVICE	\$ 132,500.00	\$ 41,653.45	\$ 90,846.55	68.56%
81 FACILITY IMPROVEMENT	\$ 25,000.00	\$ 3,156.00	\$ 21,844.00	87.38%
91 RECAPTURE	\$ 605,901.00	\$ -	\$ 605,901.00	100.00%
93 PAYMENT TO FISCAL AGENTS	\$ 35,000.00	\$ -	\$ 35,000.00	100.00%
95 PAYMENT TO JJAEP	\$ 18,000.00	\$ -	\$ 18,000.00	100.00%
99 TAX APPRAISAL	\$ 426,000.00	\$ 87,141.63	\$ 338,858.37	79.54%
TRANSFER TO OUT	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ 60,106,203.00	\$ 19,091,265.65	\$ 41,014,937.35	68.24%

CELINA INDEPENDENT SCHOOL DISTRICT
 FOOD SERVICE FUND 240
 MONTHLY FINANCIAL REPORT
 AS OF
 OCTOBER 31, 2024

		AMENDED BUDGET	RECEIVED TO DATE	REMAINING	PERCENT REMAINING
REVENUES:					
5751	REVENUE FROM MEALS SERVED	\$ 1,375,000.00	\$ 479,195.10	\$ 895,804.90	65.15%
5800	STATE REVENUE	\$ 76,287.00	\$ 27,958.68	\$ 48,328.32	63.35%
5900	NATL CHILD NUTRITION	\$ 969,673.00	\$ 182,109.85	\$ 787,563.15	81.22%
7900	DUE FROM OPERATING	\$ 174,129.00		\$ 174,129.00	100.00%
	TOTAL REVENUES	\$ 2,595,089.00	\$ 689,263.63	\$ 1,905,825.37	73.44%

		AMENDED BUDGET	EXPENDED TO DATE	REMAINING	PERCENT REMAINING
EXPENDITURES:					
35	FOOD SERVICES	\$ 2,595,089.00	\$ 851,553.38	\$ 1,743,535.62	67.19%

CELINA INDEPENDENT SCHOOL DISTRICT
INTEREST AND SINKING FUND 599
MONTHLY FINANCIAL REPORT
AS OF
OCTOBER 31, 2024□

	ADOPTED BUDGET	RECEIVED TO		REMAINING	REMAINING
			DATE		
REVENUES:					
5700 TAXES CURRENT YEAR	\$ 24,232,528.00	\$	132,668.18	\$ 24,099,859.82	99.45%
5700 TAXES PRIOR YEAR	\$ 50,000.00	\$	31,352.99	\$ 18,647.01	37.29%
5700 PENALTY AND INTEREST	\$ 50,000.00	\$	20,972.34	\$ 29,027.66	58.06%
5700 LOCAL REVENUE	\$ 500,000.00	\$	535,212.67	\$ (35,212.67)	-7.04%
5800 STATE REVENUE EDA/IFA	\$ 288,348.00	\$	633,651.00	\$ (345,303.00)	0.00%
7900 BOND PROCEEDS/PREMIUMS		\$	373,553.94	\$ (373,553.94)	0.00%
TOTAL REVENUES	\$ 25,120,876.00	\$	1,727,411.12	\$ 23,393,464.88	93.12%

	ADOPTED BUDGET	EXPENDED TO		REMAINING	REMAINING
			DATE		
EXPENDITURES:					
6511 BOND PRINCIPAL	\$ 8,029,495.00			\$ 8,029,495.00	100.00%
6521 BOND INTEREST	\$ 17,081,381.00			\$ 17,081,381.00	100.00%
6599 OTHER DEBT SERVICE FEES	\$ 10,000.00	\$	12,383,018.74	\$ (12,373,018.74)	-123730.19%
6599 BOND SALE FEES				\$ -	0.00%
8900 FLOW THRU				\$ -	
TOTAL EXPENDITURES	\$ 25,120,876.00	\$	12,383,018.74	\$ 12,737,857.26	50.71%

Budgeted/Expended Comparison Summary

OCTOBER 31, 2024

	Original Budget	Amended Budget	Total Expended YTD	Current Month Expenditure	Encumbered	Balance	% Available to Use
Funds 181-191-199 General Operating							
11 Instruction							
6100 Payroll Costs	32,400,645.00	32,334,645.00	10,090,446.42	3,507,892.42	0.00	22,244,198.58	68.79%
6200 Professional Services	1,294,248.00	1,365,248.00	382,349.63	207,688.55	44,933.67	937,964.70	68.70%
6300 Supplies and Materials	854,412.00	849,412.00	389,197.55	173,800.95	56,495.94	403,718.51	47.53%
6400 Other Operating	124,600.00	124,600.00	50,974.75	3,879.73	0.00	73,625.25	59.09%
6600 Capital Outlay	115,000.00	115,000.00	15,583.82	4,777.55	448.75	98,967.43	86.06%
Total Instruction	34,788,905.00	34,788,905.00	10,928,552.17	3,898,039.20	101,878.36	23,758,474.47	68.29%
12 Library							
6100 Payroll Costs	241,558.00	241,558.00	55,796.02	16,908.14	0.00	185,761.98	76.90%
6200 Professional Services	26,000.00	26,000.00	12,617.00	0.00	0.00	13,383.00	51.47%
6300 Supplies and Materials	6,925.00	6,925.00	2,289.03	342.33	125.15	4,510.82	65.14%
6400 Other Operating	3,500.00	3,500.00	533.54	0.00	0.00	2,966.46	84.76%
6600 Capital Outlay	15,712.00	15,712.00	4,433.33	3,051.36	432.57	10,846.10	69.03%
Total Library	293,695.00	293,695.00	75,668.92	20,301.83	557.72	217,468.36	74.05%
13 Curriculum							
6100 Payroll Costs	623,360.00	623,360.00	210,280.96	55,092.97	0.00	413,079.04	66.27%
6200 Contracted Services	418,000.00	417,500.00	157,403.24	92,325.71	130,667.70	129,429.06	31.00%
6300 Supplies and Materials	116,935.00	117,558.00	74,529.48	3,664.71	3,519.40	39,509.12	33.61%
6400 Other Operating	50,800.00	50,677.00	13,128.78	1,930.38	1,105.79	36,442.43	71.91%
6600 Capital Outlay	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	100.00%
Total Library	1,219,095.00	1,219,095.00	455,342.46	153,013.77	135,292.89	628,459.65	51.55%
21 Instructional Leadership							
6100 Payroll Costs	453,273.00	453,273.00	150,523.67	37,874.78	0.00	302,749.33	66.79%
6200 Professional Services	2,500.00	2,500.00	665.00	180.00	850.00	985.00	39.40%
6400 Other Operating	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	100.00%
Total Inst Leadership	458,273.00	458,273.00	151,188.67	38,054.78	850.00	306,234.33	66.82%
23 School Leadership							
6100 Payroll Costs	3,330,168.00	3,330,168.00	1,064,657.74	270,076.57	0.00	2,265,510.26	68.03%
6200 Professional Services	60,300.00	55,800.00	40,978.43	300.00	0.00	14,821.57	26.56%
6300 Supplies and Materials	23,073.00	23,073.00	6,098.97	149.94	2,975.00	13,999.03	60.67%
6400 Other Operating	4,925.00	9,425.00	5,062.80	940.84	97.90	4,264.30	45.24%
6600 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
Total School Leadership	3,418,466.00	3,418,466.00	1,116,797.94	271,467.35	3,072.90	2,298,595.16	67.24%

Budgeted/Expended Comparison Summary

OCTOBER 31, 2024

	Original Budget	Amended Budget	Total Expended YTD	Current Month Expenditure	Encumbered	Balance	% Available to Use
Funds 181-191-199 General Operating							
31 Guidance & Counseling							
6100 Payroll Costs	2,291,211.00	2,241,211.00	670,850.63	192,268.37	0.00	1,570,360.37	70.07%
6200 Professional Services	117,000.00	167,000.00	17,791.25	4,133.50	1,687.50	147,521.25	88.34%
6300 Supplies and Materials	92,100.00	92,100.00	16,724.72	(11,711.53)	27,490.56	47,884.72	51.99%
6400 Other Operating	8,700.00	8,700.00	7,531.05	568.00	878.54	290.41	3.34%
6600 Capital Outlay	500.00	500.00	0.00	0.00	0.00	500.00	100.00%
Total Counseling	2,509,511.00	2,509,511.00	712,897.65	185,258.34	30,056.60	1,766,556.75	70.39%
33 Health Services							
6100 Payroll Costs	533,806.00	533,806.00	180,691.37	61,622.21	0.00	353,114.63	66.15%
6200 Professional Services	32,800.00	28,300.00	7,090.40	3,287.60	5,859.60	15,350.00	54.24%
6300 Supplies and Materials	16,000.00	20,500.00	7,295.76	838.73	92.40	13,111.84	63.96%
6400 Other Operating	2,000.00	2,000.00	1,116.50	0.00	675.00	208.50	10.43%
6600 Capital Outlay		0.00	528.00	528.00	0.00	(528.00)	0.00%
Total Health Services	584,606.00	584,606.00	196,722.03	66,276.54	6,627.00	381,256.97	65.22%
34 Pupil Transportation							
6100 Payroll Costs	2,231,429.00	2,231,429.00	686,729.26	241,667.21	0.00	1,544,699.74	69.22%
6200 Professional Services	75,800.00	76,988.00	44,771.09	20,023.88	1,294.57	30,922.34	40.17%
6300 Supplies and Materials	616,500.00	615,312.00	157,318.54	59,046.72	29,470.53	428,522.93	69.64%
6400 Other Operating	79,500.00	79,500.00	1,348.73	0.00	825.00	77,326.27	97.27%
6600 Capital Outlay	1,500.00	1,500.00				1,500.00	0.00%
Total Pupil Transport	3,004,729.00	3,004,729.00	890,167.62	320,737.81	31,590.10	2,082,971.28	69.32%
35 Food Service							
6100 Payroll Costs						0.00	0.00%
36 Extra Curricular-Athletics							
6100 Payroll Costs	0.00	0.00	106,404.46	0.00	0.00	(106,404.46)	
6200 Professional Services	138,560.00	138,560.00	23,805.08	12,607.76	2,660.00	112,094.92	80.90%
6300 Supplies and Materials	139,500.00	139,500.00	65,153.85	2,717.36	23,172.72	51,173.43	36.68%
6400 Other Operating	136,940.00	136,940.00	45,626.43	18,373.29	12,019.39	79,294.18	57.90%
6600 Capital Outlay							
Total Extra Curricular	415,000.00	415,000.00	240,989.82	33,698.41	37,852.11	136,158.07	32.81%
36 Extra Curricular							
6100 Payroll Costs	1,490,535.00	1,490,535.00	462,302.80	153,049.08	0.00	1,028,232.20	68.98%
6200 Professional Services	132,000.00	132,000.00	14,969.15	4,987.29	0.00	117,030.85	88.66%
6300 Supplies and Materials	9,700.00	9,700.00	1,909.31	1,843.37	2,280.45	5,510.24	56.81%
6400 Other Operating	129,060.00	129,060.00	65,464.15	18,703.65	65,773.00	(2,177.15)	-1.69%
6600 Capital Outlay						0.00	
Total Extra Curricular	1,761,295.00	1,761,295.00	544,645.41	178,583.39	68,053.45	1,148,596.14	65.21%

Budgeted/Expended Comparison Summary

OCTOBER 31, 2024

	Original Budget	Amended Budget	Total Expended YTD	Current Month Expenditure	Encumbered	Balance	% Available to Use
Funds 181-191-199 General Operating							
41 General Administration							
6100 Payroll Costs	1,443,380.00	1,443,380.00	498,176.78	122,657.88	0.00	945,203.22	65.49%
6200 Professional Services	357,043.00	357,043.00	203,810.26	76,086.71	6,868.60	146,364.14	40.99%
6300 Supplies and Materials	101,500.00	101,500.00	20,121.09	9,912.54	3,560.23	77,818.68	76.67%
6400 Other Operating	163,500.00	163,500.00	33,899.15	12,801.14	1,546.14	128,054.71	78.32%
6600 Capital Outlay							
Total General Admin	<u>2,065,423.00</u>	<u>2,065,423.00</u>	<u>756,007.28</u>	<u>221,458.27</u>	<u>11,974.97</u>	<u>1,297,440.75</u>	<u>62.82%</u>
51 Plant Maintenance							
6100 Payroll Costs	688,915.00	688,915.00	203,522.43	51,110.86	0.00	485,392.57	70.46%
6200 Professional Services	4,375,500.00	4,381,500.00	1,486,851.60	503,121.11	6,574.56	2,888,073.84	65.92%
6300 Supplies and Materials	412,500.00	406,500.00	95,474.51	23,199.16	5,065.60	305,959.89	75.27%
6400 Other Operating	852,000.00	852,000.00			46,779.00	805,221.00	94.51%
6600 Captl Outly							
Total Plant Maintenance	<u>6,328,915.00</u>	<u>6,328,915.00</u>	<u>1,785,848.54</u>	<u>577,431.13</u>	<u>58,419.16</u>	<u>4,484,647.30</u>	<u>70.86%</u>
52 Security and Monitoring							
6100 Payroll Costs	285,157.00	285,157.00	87,955.75	23,088.57	0.00	197,201.25	69.16%
6200 Professional Services	564,000.00	564,000.00	15,367.25	3,487.50	0.00	548,632.75	97.28%
6300 Supplies and Materials	39,500.00	39,500.00	4,514.13	(41.93)	1,473.24	33,512.63	84.84%
6400 Other Operating	6,500.00	6,500.00	406.42	0.00	0.00	6,093.58	93.75%
6600 Capital Outlay	12,000.00	12,000.00			2,986.07	9,013.93	75.12%
Total Security	<u>907,157.00</u>	<u>907,157.00</u>	<u>108,243.55</u>	<u>26,534.14</u>	<u>4,459.31</u>	<u>794,454.14</u>	<u>87.58%</u>
53 Data Processing							
6100 Payroll Costs	639,537.00	639,537.00	213,208.97	53,797.79	0.00	426,328.03	66.66%
6200 Professional Services	367,850.00	367,850.00	225,127.13	33,127.68	385.00	142,337.87	38.69%
6300 Supplies and Materials	78,500.00	78,500.00	10,455.30	(6,473.49)	1,939.08	66,105.62	84.21%
6400 Other Operating	9,750.00	9,750.00	1,085.00		399.00	8,266.00	84.78%
6600 Capital Outlay	13,095.00	13,095.00	52,958.46		0.00	(39,863.46)	-304.42%
Total Data Processing	<u>1,108,732.00</u>	<u>1,108,732.00</u>	<u>502,834.86</u>	<u>80,451.98</u>	<u>2,723.08</u>	<u>603,174.06</u>	<u>54.40%</u>
71 Debt Service							
6500 Debt Service	132,500.00	132,500.00	41,653.45	16,790.58		90,846.55	68.56%
Total Debt Service	<u>132,500.00</u>	<u>132,500.00</u>	<u>41,653.45</u>	<u>16,790.58</u>		<u>90,846.55</u>	<u>68.56%</u>
Funds 181-191-199 General Operating							
81 Facilities and Acquisition							
6600 Capital Outlay	25,000.00	25,000.00	3,156.00	3,156.00		21,844.00	87.38%

Budgeted/Expended Comparison Summary

OCTOBER 31, 2024

	Original Budget	Amended Budget	Total Expended YTD	Current Month Expenditure	Encumbered	Balance	% Available to Use
Total Facilities	25,000.00	25,000.00	3,156.00	3,156.00		21,844.00	87.38%
91 Recapture							
6200 Contracted Services	605,901.00	605,901.00				605,901.00	100.00%
Total Recapture	605,901.00	605,901.00				605,901.00	100.00%
93 Payment to Fiscal Agent							
6400 Other Operating	35,000.00	35,000.00				35,000.00	100.00%
Total Fiscal Agent	35,000.00	35,000.00				35,000.00	100.00%
95 Payment to JJAEP							
6400 Other Operating	18,000.00	18,000.00				18,000.00	100.00%
Total Fiscal Agent	18,000.00	18,000.00				18,000.00	100.00%
99 Other Govt Charges							
6200 Contracted Services	426,000.00	426,000.00	87,141.63			338,858.37	79.54%
Total Oter Govt Chgs	426,000.00	426,000.00	87,141.63	0.00		338,858.37	79.54%
8900 TRANSFERS OUT							
Total Trans Out							
Total General Oper.	\$ 60,106,203.00	\$ 60,106,203.00	\$ 18,597,858.00	\$ 6,091,253.52	\$ 493,407.65	\$ 41,014,937.35	68.24%
Fund 240 Food Service							
35 Food Service							
6100 Payroll Costs	1,163,016.00	1,163,016.00	383,009.79	125,236.98	0.00	780,006.21	67.07%
6200 Professional Services	55,400.00	55,400.00	25,072.51	3,892.00	825.12	29,502.37	53.25%
6300 Supplies and Materials	1,115,173.00	1,115,173.00	311,893.19	134,448.09	26,169.53	777,110.28	69.69%
6400 Other Operating	36,500.00	36,500.00	25,260.67	180.00	0.00	11,239.33	30.79%
6600 Capital Outlay	60,000.00	60,000.00	61,286.40	0.00	4,829.86	(6,116.26)	-10.19%
51 6200 Utilities	165,000.00	165,000.00	13,206.31	5,465.84		151,793.69	
	\$ 2,595,089.00	\$ 2,595,089.00	\$ 819,728.87	\$ 269,222.91	\$ 31,824.51	\$ 1,743,535.62	67.19%
Fund 599 Debt Service							
71 Debt Service							
6500 Debt Service							
Payments to Bond Ag.	25,120,876.00	25,120,876.00	12,383,018.74	0.00		12,737,857.26	50.71%
Total Debt Service	\$ 25,120,876.00	\$ 25,120,876.00	\$ 12,383,018.74	\$ -		\$ 12,737,857.26	50.71%

Celina Independent School District
Investment Statement
2024-2025

Construction Account

	September 2024	October 2024
Logic Acct Closed June, 2016		
2018 Bond Acct. Closed June '20		
Construction Acct Closed June '20		
2021 Bond Acct. Closed March '23		

2020 Bond Program Sale #2

Beginning Cash Balance at Ind Bank	\$ 24,612,057.77	\$ 15,211,712.84
Deposits - Transfers In	\$ 1,416,373.44	\$ 26,126,667.80
Interest Earned	\$ 99,083.84	\$ 55,766.01
Transfers out	\$ (10,915,802.21)	\$ (25,291,860.25)
Ending Cash Balance at Ind Bank	\$ 15,211,712.84	\$ 16,102,286.40

2024 Bond Program Sale #6

Beginning Cash Balance at Ind Bank	\$ 100,000,000.00	\$ 100,095,457.00
Deposits - Transfers In		
Interest Earned	\$ 95,457.00	\$ 417,669.99
Transfers out		
Ending Cash Balance at Texpool	\$ 100,095,457.00	\$ 100,513,126.99

2023 Bond Program Sale #5

Beginning Cash Balance at Ind Bank	\$ 23,450,438.81	\$ 23,549,965.79
Deposits - Transfers In		
Interest Earned	99,526.98	96,269.40
Transfers out		(15,000,000.00)
Ending Cash Balance at Texpool	\$ 23,549,965.79	\$ 8,646,235.19

2023 Bond Program Sale #5

CD Investment at Independent Financial-closed out fund to Bond Oper.	\$ 10,498,767.70	
CD Investment at Lamar Bank	\$ 10,399,309.40	\$ 10,399,309.40
CD Investment at Texas Republic Bank	\$ 20,000,000.00	\$ 20,000,000.00
	\$ 40,898,077.10	\$ 30,399,309.40

General Operating

Beginning Cash Balance at Texpool	\$ 1,696,106.85	\$ 1,703,305.36
Deposits - Transfers In		
Interest Earned	\$ 7,198.51	\$ 7,107.40
Transfers out		
Ending Cash Balance at Texpool	\$ 1,703,305.36	\$ 1,710,412.76

Beginning MMA - Independent Bank-Operating

Beginning MMA - Independent Bank-Operating	\$ 347,613.10	\$ 348,918.30
Deposits - Transfers In		
Interest Earned	\$ 1,305.20	\$ 1,477.66
Transfers out		
Ending MMA - Independent Bank	\$ 348,918.30	\$ 350,395.96

Beginning Cash Balance at Ind Bank

Beginning Cash Balance at Ind Bank	\$ 4,553,973.40	\$ 6,258,849.67
Deposits	\$ 6,711,718.65	\$ 8,189,592.46
Interest Earned	\$ 17,792.45	\$ 35,149.96
Expenditures	\$ (5,024,634.83)	\$ (5,269,852.87)
Ending Cash Balance Gen Oper.	\$ 6,258,849.67	\$ 9,213,739.22

Interest and Sinking Cont.

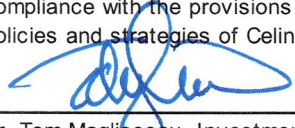
Beginning Cash Balance at Ind Bank	\$ 1,347,723.82	\$ 1,643,563.52
Deposits	\$ 290,544.35	\$ 38,642.45

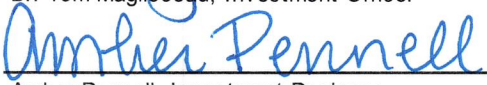
Celina Independent School District
Investment Statement
2024-2025

Interest Earned	\$	6,120.35	\$	6,983.89
Expenditures/Transfers Out	\$	(825.00)		
Ending Cash Balance at Ind Bank	\$	1,643,563.52	\$	1,689,189.86

Beginning MMA - Independent Bank-I & S	\$	8,781,982.68	\$	8,820,133.92
Deposits - Transfers In				
Interest Earned	\$	38,151.24	\$	37,353.02
Transfers out				
Ending MMA - Independent Bank	\$	8,820,133.92	\$	8,857,486.94

This report is presented in accordance with the Texas Government Code Title 10 Section 2256.023. The below signed hereby certify that, to the best of their knowledge on the date this report was created, Celina ISD is in compliance with the provisions of Government Code 2256 and with the policies and strategies of Celina ISD.


Dr. Tom Maglisceau, Investment Officer


Amber Pennell, Investment Designee

RATE INFORMATION

INDEPENDENT BANK: NOW checking account rate is based on current market conditions and movement of interest rates. Accounts have a floor rate of 0.50%.

TEXPOOL INVESTMENT POOL - October 2024

INTEREST RATE:	4.9130%	
ALLOCATION FACTOR:	0.000134604	
AVERAGE MONTHLY POOL BALANCE: \$	30,765,880,740.05	
WEIGHTED AVERAGE MATURITY:	32	
BOOK VALUE \$	31,011,711,068.02	
MARKET VALUE \$	31,015,881,614.81	
MARKET VALUE PER SHARE:	1.00016	
NUMBER OF PARTICIPANTS	2900	

TEXPOOL PORTFOLIO ASSET SUMMARY AS OF October 2024

	BOOK VALUE	MARKET VALUE
Uninvested Balance \$	577.32	\$ 577.32
Accrual of Interet Income \$	102,668,044.49	\$ 102,668,044.49
Interest and Management Fees Payable \$	(128,291,561.48)	\$ (128,291,561.48)
Payable for Investment Purchased \$	(1,201,868,106.75)	\$ (1,201,868,106.75)
Accrued Expenses & Taxes \$	(35,369.98)	\$ (35,369.98)
Repurchase Agreements \$	8,660,668,000.00	\$ 8,660,668,000.00
Mutual Fund Investments \$	1,467,085,200.00	\$ 1,467,085,200.00
Government Securities \$	12,294,877,958.88	\$ 12,295,576,352.17
US Treasury Inflation Protected Securities		
US Treasury Bills \$	8,141,794,818.23	\$ 8,145,393,662.59
US Treasury Notes \$	1,674,811,507.31	\$ 1,674,684,816.45
Total	31,011,711,068.02	31,015,881,614.81