

Board Packet for

Anderson-Shiro CISD

Regular Meeting

Monday, November 11, 2019 6:30 PM

Agenda of Regular Meeting

The Board of Trustees Anderson-Shiro CISD

A Regular Meeting of the Board of Trustees of Anderson-Shiro CISD will be held November 11, 2019, beginning at 6:30 PM in the Board Room, 458 FM 149 West, Anderson, Texas.

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice.

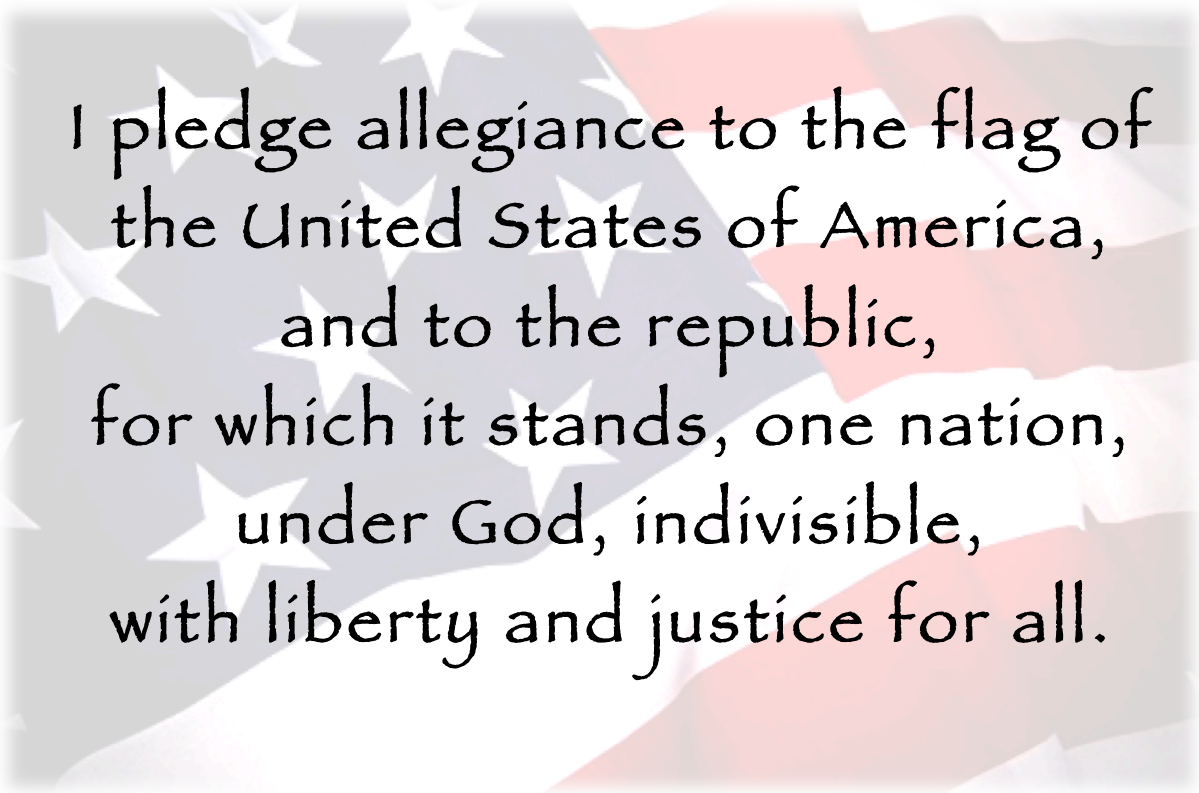
Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

1. Call to Order
2. Pledge to the US and Texas Flags 5
3. Invocation
If anyone would like to volunteer to give the invocation that would be great.
4. Student Recognition 6
Students of the Month, Varsity Volleyball Team and the FFA PR Team
advancing to Area Contest
5. Board will consider and take possible action to approve the District's financial 7
audit report for the year ended August 31, 2019
Standard annual action item for the board to consider.
6. Information Items:
 - A. November District Reports
District Reports are created by each Administrator in their particular area of supervision. These reports are for information only and no action is to be taken. If there is a specific question on a report, please contact me prior to the meeting when possible. This will give me time to get clarification and report back to the entire board in a timely manner. The administrator can also add information during the agenda item if needed.
 1. Elementary Campus Update 98
 2. Jr./Sr. High Campus Update 100
 3. Athletic Update 101
 4. Technology Update 103
 5. Operations Update 107
 6. Teaching & Learning Update 108


7. Business and Finance Update 111
7. Board will consider and take possible action to amend the 2019-20 school district budget. 121
8. Consent Agenda 123
 The consent agenda shall include items of a routine and/or recurring nature grouped together under one action item. For each item listed as part of a consent agenda, the Board shall be furnished with background material (attachments). All such items shall be acted upon by one vote without separate discussion unless a Board member requests that an item be withdrawn for individual consideration. The remaining items shall be adopted under a single motion and vote. If any member has a question concerning any item or attachment on the consent agenda, please contact me in advance for clarification. I will research and provide you and/or the entire board additional information to answer the question in advance when possible.
9. Board will consider and take possible action to recognize Stock Horse of Texas Association as an extra-curricular activity 144
10. Board will consider and take possible action to approve the Resolution and Ballot for Grimes County Appraisal District Board of Directors Election 145
 Standard agenda item every 2 years. Action sheet and Resolution explains all the details on the ballot and votes provided by ASCISD.
11. Board will consider and take possible action to approve TASB Local Policy Manual Update #114 149
 Local policies addressed in this update are: BE(LOCAL): BOARD MEETINGS; BED(LOCAL): BOARD MEETINGS - PUBLIC PARTICIPATION; CDA(LOCAL): OTHER REVENUES - INVESTMENTS; CH(LOCAL): PURCHASING AND ACQUISITION; CKC(LOCAL): SAFETY PROGRAM/RISK MANAGEMENT - EMERGENCY PLANS; CKE(LOCAL): SAFETY PROGRAM/RISK MANAGEMENT - SECURITY PERSONNEL; CQ(LOCAL): TECHNOLOGY RESOURCES; CQB(LOCAL): TECHNOLOGY RESOURCES - CYBERSECURITY; DFFA(LOCAL): REDUCTION IN FORCE - FINANCIAL EXIGENCY; EHBB(LOCAL): SPECIAL PROGRAMS - GIFTED AND TALENTED STUDENTS; FDE(LOCAL): ADMISSIONS - SCHOOL SAFETY TRANSFERS; FFAA(LOCAL): WELLNESS AND HEALTH SERVICES - PHYSICAL EXAMINATIONS; FFB(LOCAL): STUDENT WELFARE - CRISIS INTERVENTION; FFBA(LOCAL): CRISIS INTERVENTION - TRAUMA-INFORMED CARE; FL(LOCAL): STUDENT RECORDS; GBAA(LOCAL): INFORMATION ACCESS - REQUESTS FOR INFORMATION; GKA(LOCAL): COMMUNITY RELATIONS - CONDUCT ON SCHOOL PREMISES
12. Closed Session: Texas Government Code Section 551.074 to deliberate personnel; Texas Government Code Section 551.072 to deliberate the purchase, exchange, lease, or value of real property; and Section 551.076 to deliberate the deployment, or specific occasions for implementation, of security personnel or

devices; if deliberation in an open meeting would have a detrimental effect on the Board's position in negotiations with a third person.

13. Board will consider and take possible action on Superintendent's contract. 223
14. Superintendent's Update
 - A. Superintendent's Report 224
 - B. Attendance 226
 - C. December Meeting
15. Recognize Visitors
16. Adjournment

The background of the first section is a faded, semi-transparent image of the United States flag, showing the stars and stripes. The text is centered over this background.

I pledge allegiance to the flag of
the United States of America,
and to the republic,
for which it stands, one nation,
under God, indivisible,
with liberty and justice for all.

The background of the second section is a faded, semi-transparent image of the Texas state flag, featuring a large white star on a blue field and red and white horizontal stripes. The text is centered over this background.

Honor the Texas flag;
I pledge allegiance
to thee, Texas,
one state under God,
one and indivisible.

October Students of the Month

Allie Walkoviak

Elementary

Bryce Beseda

Elementary

Patrick Cummins

Junior High

Abby Ross

High School

**THANK YOU FOR MAKING A POSITIVE IMPACT
IN THE CLASSROOM AND IN OUR COMMUNITY.**

**ANDERSON-SHIRO CISD
BOARD OF TRUSTEES**

Date: November 11, 2019 Presented By: Scott Beene
Board will consider and take possible
action to approve the District's annual
financial audit report for the year ended
Subject: August 31, 2019 Related Page(s) _____

Action

BACKGROUND INFORMATION: The services of Belt Harris Pechacek Certified Public Accountants were secured for this year's financial audit for the year ended August 31, 2019.

RECOMMENDATION: Approve the District's annual financial audit report for the budget year ended August 31, 2019.

BOARD ACTION REQUIRED:

ANDERSON-SHIRO CONSOLIDATED
INDEPENDENT SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED AUGUST 31, 2019

This page is left blank intentionally.

Anderson-Shiro Consolidated Independent School District
Annual Financial Report
For The Year Ended August 31, 2019

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
INTRODUCTORY SECTION		
Certificate of Board.....	2	
FINANCIAL SECTION		
Independent Auditors' Report.....	4	
Management's Discussion and Analysis (Required Supplementary Information).....	8	
<u>Basic Financial Statements</u>		
Government-wide Financial Statements:		
Statement of Net Position.....	14	A-1
Statement of Activities.....	15	B-1
Fund Financial Statements:		
Balance Sheet - Governmental Funds.....	16	C-1
Reconciliation of the Governmental Funds		
Balance Sheet to the Statement of Net Position.....	17	C-1R
Statement of Revenues, Expenditures, and Changes in		
Fund Balances - Governmental Funds.....	18	C-2
Reconciliation of the Statement of Revenues, Expenditures, and Changes in		
Fund Balances of Governmental Funds to the Statement of Activities.....	19	C-3
Statement of Fiduciary Net Position - Fiduciary Funds.....	20	E-1
Notes to the Financial Statements	21	
<u>Required Supplementary Information</u>		
Budgetary Comparison Schedules:		
General Fund.....	44	G-1
Schedule of the District's Proportionate Share of the		
Net Pension Liability - Teacher Retirement System of Texas (TRS).....	46	G-2
Schedule of District Contributions - Teacher Retirement System of Texas (TRS).....	48	G-3
Schedule of the District's Proportionate Share of the Net OPEB Liability - Texas		
Public School Retired Employees Group Insurance Program (TRS-Care).....	50	G-4
Schedule of District Contributions - Texas Public School Retired Employees		
Group Insurance Program (TRS-Care).....	51	G-5
<u>Combining Statements as Supplementary Information:</u>		
Combining Balance Sheet - Nonmajor Governmental Funds.....	53	H-1
Combining Statement of Revenues, Expenditures, and Changes in		
Fund Balances - Nonmajor Governmental Funds.....	54	H-2
Special Revenue Funds:		
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	53	H-3
Combining Statement of Revenues, Expenditures, and Changes		
in Fund Balances - Nonmajor Special Revenue Funds.....	58	H-4

Anderson-Shiro Consolidated Independent School District
 Annual Financial Report
 For The Year Ended August 31, 2019

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
<u>OTHER SUPPLEMENTARY INFORMATION SECTION</u>		
Schedule of Delinquent Taxes Receivable.....	62	J-1
Budgetary Comparison Schedules Required by the Texas Education Agency:		
National School Breakfast and Lunch Program.....	64	J-2
Debt Service Fund.....	65	J-3
<u>OTHER COMPLIANCE SECTION</u>		
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	67	
Schedule of Findings and Questioned Costs	69	
Summary Schedule of Prior Audit Findings.....	70	
Schedule of Required Responses to Selected School First Indicators.....	71	L-1

Introductory Section

This page is left blank intentionally.

CERTIFICATE OF BOARD

Anderson-Shiro Consolidated Independent School District
Name of School District

Grimes
County

093-901
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 August 31, 2019, at a meeting of the board of trustees of such school district on the ____ day of _____, _____.

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)

This page is left blank intentionally.

Financial Section

This page is left blank intentionally.



Independent Auditors' Report

To the Board of Trustees of
Anderson-Shiro Consolidated Independent School District:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Anderson-Shiro Consolidated Independent School District ("the District"), as of and for the year ended August 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of August 31, 2019, and the respective changes in financial position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedules of the District's proportionate share of the net pension and other postemployment benefit (OPEB) liability, and schedules of District contributions, identified as Required Supplementary Information in the table of contents, be presented to supplement the basic financial statements. Such information, 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.

Other 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 introductory section, combining and individual nonmajor fund financial statements, other supplementary information, and the schedule of required responses to selected school first indicators are presented for purposes of additional analysis and are not required parts of the basic financial statements.

The combining and individual nonmajor fund financial statements and other supplementary information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 and individual nonmajor fund financial statements and other supplementary information are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section and the schedule of required responses to selected school first indicators have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2019 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Respectfully submitted,

 BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
October 28, 2019

This page is left blank intentionally.

Management's Discussion and Analysis

This page is left blank intentionally.

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED AUGUST 31, 2019

This discussion and analysis of Anderson-Shiro Consolidated Independent School District's (the "District") financial performance provides an overview of the District's financial activities for the fiscal year ended August 31, 2019. It should be read in conjunction with the District's financial statements.

FINANCIAL HIGHLIGHTS

- The District's total combined net position at August 31, 2019 was \$618,265.
- For the fiscal year ended August 31, 2019, the District's general fund reported a total fund balance of \$3,456,105, of which \$49,346 is committed for construction, \$250,000 is committed for capital expenditures, \$250,000 is assigned for other purposes, and \$2,906,759 is unassigned. The debt service fund reported a fund balance of \$193,899.
- At the end of the fiscal year, the District's governmental funds (the general fund plus all state and federal grant funds and the debt service fund) reported combined ending fund balances of \$3,731,312.

OVERVIEW OF THE FINANCIAL STATEMENTS

The annual report consists of three parts – *Management's Discussion and Analysis* (this section), the *Basic Financial Statements*, and *Required Supplementary Information*. The basic statements include two kinds of statements that present different views supplementary of the District.

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

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The notes to the financial statements are followed by a section entitled *Required Supplementary Information* that further explains and supports the information in the financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

- Over time, increases or decreases in the District's net position is an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the District, one needs to consider additional non-financial factors such as changes in the District's tax base, staffing patterns, enrollment, and attendance.

The government-wide financial statements of the District include the *governmental activities*. Most of the District's basic services such as instruction, extracurricular activities, curriculum and staff development, health services, general administration, and plant operation and maintenance are included in *governmental activities*. Locally assessed property taxes, together with State foundation program entitlements, which are based upon student enrollment and attendance, finance most of the governmental activities.

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED AUGUST 31, 2019

FUND FINANCIAL STATEMENTS

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

- Some funds are required by State law and other funds are mandated by bond agreements or bond covenants.
- The Board of Trustees (the "Board") establishes other funds to control and manage money set aside for particular purposes or to show that the District is properly using certain taxes and grants.
- Other funds are used to account for assets held by the District in a custodial capacity – these assets do not belong to the District, but the District is responsible to properly account for them.

The District has the following kinds of funds:

- *Governmental funds* – Most of the District's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.
- *Fiduciary funds* – The District serves as the trustee, or fiduciary, for certain funds such as student activity funds. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position. We exclude these activities from the District's government-wide financial statements because the District cannot use these assets to finance its governmental operations.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

The District's net position was \$618,265 at August 31, 2019. *Table 1* focuses on net position while *Table 2* shows the revenues and expenses that changed the net position balance during the fiscal year ended August 31, 2019. Within *Table 2*, the District reported an increase of \$248,703 in net position from the prior year. Current assets decreased while capital assets increased due to on-gong construction projects. Current liabilities increased due to outstanding construction invoices at fiscal year end. Long-term liabilities increased due largely to the issuance of the Series 2019 Maintenance Tax Notes and an increase in the net pension liability. Revenues for the District increased significantly in operating grants and contributions due to prior year negative revenues related to non-employer contributing entity (NECE) on-behalf accruals for the other postemployment benefit (OPEB) plan. State foundation revenues increased due to receiving more State funding. Property tax revenues increased in the general fund and debt service fund due to higher collections due to an increase in assessed value of properties within the District. Expenses increased significantly for the District in instruction, curriculum and staff development, school leadership, student transportation, general administration, and plant maintenance and operations due to the prior year negative expenses related to NECE on-behalf accruals for the OPEB plan and the current year increases in the net pension and OPEB liability.

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED AUGUST 31, 2019

<u>Description</u>	<u>Governmental Activities</u>		<u>Total Change</u>
	<u>2019</u>	<u>2018</u>	<u>2019-2018</u>
Current assets	\$ 4,831,118	\$ 5,113,736	\$ (282,618)
Capital assets	31,569,360	31,194,657	374,703
Total Assets	36,400,478	36,308,393	92,085
Deferred charge on refunding	1,175,655	1,245,125	(69,470)
Deferred outflow s related to pensions	1,391,555	633,729	757,826
Deferred outflow s related to OPEB	300,982	50,458	250,524
Total Deferred Outflows of Resources	2,868,192	1,929,312	938,880
Current liabilities	866,063	516,806	349,257
Long-term liabilities	36,002,894	35,636,872	366,022
Total Liabilities	36,868,957	36,153,678	715,279
Deferred inflow s related to pensions	157,231	239,505	(82,274)
Deferred inflow s related to OPEB	1,624,217	1,474,960	149,257
Total Deferred Inflows of Resources	1,781,448	1,714,465	66,983
Net Position:			
Net invested in capital assets	3,358,723	2,283,909	1,074,814
Restricted	275,207	1,041,112	(765,905)
Unrestricted	(3,015,665)	(2,955,459)	(60,206)
Total Net Position	\$ 618,265	\$ 369,562	\$ 248,703

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED AUGUST 31, 2019

Table 2
Changes in Net Position

	Governmental Activities		Total Change
	2019	2018	2019-2018
Revenues			
Program revenues:			
Charges for services	\$ 203,411	\$ 244,107	\$ (40,696)
Operating grants and contributions	1,268,939	(458,499)	1,727,438
General revenues:			
Property taxes	8,445,365	8,016,528	428,837
Grants and contributions not restricted	1,558,382	1,367,647	190,735
Investment earnings	138,244	104,051	34,193
Miscellaneous	35,407	82,558	(47,151)
Total Revenue	<u>11,649,748</u>	<u>9,356,392</u>	<u>2,293,356</u>
Expenses			
Instruction	5,409,427	3,552,403	1,857,024
Instructional resources and media services	123,815	74,463	49,352
Curriculum and staff development	257,320	65,331	191,989
Instructional leadership	130,797	53,469	77,328
School leadership	434,327	287,884	146,443
Guidance, counseling, and evaluation services	246,613	159,721	86,892
Social work/health services	70,181	48,525	21,656
Student (pupil) transportation	635,054	385,866	249,188
Food services	421,627	310,894	110,733
Co-curricular/extracurricular activities	651,291	483,594	167,697
General administration	532,979	319,684	213,295
Plant maintenance and operations	863,722	1,477,244	(613,522)
Security and monitoring	81,320	69,449	11,871
Data processing services	207,286	191,491	15,795
Interest on long-term debt	911,128	396,136	514,992
Bond issuance costs and fees	101,130	3,250	97,880
Payments related to shared services arrangements	102,463	105,063	(2,600)
Other intergovernmental charges	220,565	192,393	28,172
Total Expenses	<u>11,401,045</u>	<u>8,176,860</u>	<u>3,224,185</u>
Change in Net Position	<u>248,703</u>	<u>1,179,532</u>	<u>(930,829)</u>
Beginning net position	369,562	(809,970)	1,179,532
Ending Net Position	<u>\$ 618,265</u>	<u>\$ 369,562</u>	<u>\$ 248,703</u>

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED AUGUST 31, 2019

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

At the close of the fiscal year ending August 31, 2019, the District's governmental funds reported a combined fund balance of \$3,731,312. This compares to a combined fund balance of \$4,286,142 at August 31, 2018. The fund balance in the general fund increased due to the issuance of a Maintenance Tax Note, Series 2019. The debt service fund decreased due a partial cash defeasance of the Series 2013 bonds. The District's combined governmental funds revenue increased by \$569,404. This consisted of an increase in the local and intermediate sources due to an increase in property taxes in the general fund and an increase in State Funds for Available School Fund appropriations. The total combined revenue was \$11,439,694 this year compared to \$10,870,290 last year.

BUDGETARY HIGHLIGHTS

In accordance with State law and generally accepted accounting standards, the District prepares an annual budget for the general fund, the food service special revenue fund, and the debt service fund. Special revenue funds have budgets approved by the funding agency and are amended throughout the year as required.

During the period ended August 31, 2019, the District amended its budget as required by State law and to reflect current levels of revenue and anticipated expenses. There were material changes between the original budget and the final amended budget. The general fund's budgeted revenues exceeded actual revenues by \$155,046 primarily in state revenue due to a decrease in state funding. Budgeted expenditures exceeded actual expenditures by \$399,984 primarily due to spending less in instruction, student transportation, plant maintenance and operations, and capital outlay.

CAPITAL ASSETS

Capital assets are generally defined as those items that have useful lives of two years or more and have an initial cost of an amount determined by the Board. Donated capital assets are recorded at acquisition value at the date of donation. During the fiscal year ended August 31, 2019, the District used a capitalization threshold of \$5,000, which means that all capital type assets, including library books, with a cost or initial value of less than \$5,000 were not included in the capital assets inventory.

At August 31, 2019, the District had a total of \$31,569,360 invested in capital assets (net of accumulated depreciation) such as land, construction in progress, buildings, and District equipment. This total includes \$229,846 invested in capital assets and \$1,222,454 in construction in progress during the fiscal year ended August 31, 2019.

Major capital asset events during the year included the following:

- Purchase of two buses for \$93,460 each
- Engine replacement for \$23,538
- Ag barn road for \$13,092
- Construction in progress for heating, ventilation, and air conditioning project for \$1,222,454

More detailed information about the District's capital assets can be found in the notes to the financial statements.

LONG-TERM DEBT

At year end, the District had \$28,062,368 in general obligation bonds and a maintenance tax note outstanding versus \$28,284,683 last year. During the fiscal year, the District issued \$1,250,000 in Series 2019 Maintenance Tax Notes. The District also had a partial cash defeasance of \$940,000 of the Series 2013 Building Bonds.

More detailed information about the District's long-term liabilities is presented in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The District's budgeted expenditures for the 2019-2020 school year total \$9,769,208 and the District's Board adopted an M & O tax rate of \$1.97 and an I & S rate of \$0.28720 for a combined rate of \$1.25720.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, 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 458 FM 149 W., Anderson, Texas 77830 or by calling (936) 873-4500.

This page is left blank intentionally.

Basic Financial Statements

This page is left blank intentionally.

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
AUGUST 31, 2019

1

Data Control Codes	Governmental Activities
ASSETS:	
1110 <i>Cash and Cash Equivalents</i>	\$ 4,155,570
1120 <i>Current Investments</i>	254,051
1220 <i>Property Taxes Receivable</i>	463,328
1230 <i>Allowance for Uncollectible Taxes</i>	(167,993)
1240 <i>Due from Other Governments</i>	108,425
1290 <i>Other Receivables (Net)</i>	5,984
1300 <i>Inventories</i>	11,753
Capital Assets:	
1510 <i>Land</i>	575,797
1520 <i>Buildings and Improvements, Net</i>	29,070,859
1530 <i>Furniture and Equipment, Net</i>	178,681
1530 <i>Vehicles, Net</i>	521,569
1580 <i>Construction in Progress</i>	1,222,454
1000 Total Assets	<u>36,400,478</u>
DEFERRED OUTFLOWS OF RESOURCES:	
1700 <i>Deferred Charges on Refunding</i>	1,175,655
1705 <i>Deferred Outflows Related to Pensions</i>	1,391,555
1706 <i>Deferred Outflows Related to OPEB</i>	300,982
1700 Total Deferred Outflows of Resources	<u>2,868,192</u>
LIABILITIES:	
2110 <i>Accounts Payable</i>	345,805
2140 <i>Interest Payable</i>	61,593
2165 <i>Accrued Liabilities</i>	357,269
2180 <i>Due to Other Governments</i>	101,396
Noncurrent Liabilities:	
2501 <i>Due Within One Year</i>	1,007,368
2502 <i>Due in More Than One Year</i>	28,913,362
2540 <i>Net Pension Liability</i>	2,473,076
2545 <i>Net OPEB Liability</i>	3,609,088
2000 Total Liabilities	<u>36,868,957</u>
DEFERRED INFLOWS OF RESOURCES:	
2605 <i>Deferred Inflows Related to Pensions</i>	157,231
2606 <i>Deferred Inflows Related to OPEB</i>	1,624,217
2600 Total Deferred Inflows of Resources	<u>1,781,448</u>
NET POSITION:	
3200 Net Investment in Capital Assets	3,358,723
Restricted For:	
3820 <i>Federal and State Programs</i>	33,357
3850 <i>Debt Service</i>	193,899
3890 <i>Other Purposes</i>	47,951
3900 <i>Unrestricted</i>	(3,015,665)
3000 Total Net Position	<u>\$ 618,265</u>

The accompanying notes are an integral part of this statement.

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED AUGUST 31, 2019

Data Control Codes	Functions/Programs	1	3	4	Net (Expense) Revenue and Changes in Net Position
		Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
	Governmental Activities:				
11	Instruction	\$ 5,409,427	\$ 46,722	\$ 571,017	\$ (4,791,688)
12	Instructional Resources and Media Services	123,815	--	4,817	(118,998)
13	Curriculum and Staff Development	257,320	--	197,273	(60,047)
21	Instructional Leadership	130,797	--	12,677	(118,120)
23	School Leadership	434,327	--	40,458	(393,869)
31	Guidance, Counseling, and Evaluation Services	246,613	--	19,694	(226,919)
33	Health Services	70,181	--	4,044	(66,137)
34	Student Transportation	635,054	--	20,817	(614,237)
35	Food Service	421,627	112,243	265,453	(43,931)
36	Cocurricular/Extracurricular Activities	651,291	44,245	24,530	(582,516)
41	General Administration	532,979	--	32,921	(500,058)
51	Facilities Maintenance and Operations	863,722	201	31,098	(832,423)
52	Security and Monitoring Services	81,320	--	3,554	(77,766)
53	Data Processing Services	207,286	--	12,288	(194,998)
72	Interest on Long-term Debt	911,128	--	28,054	(883,074)
73	Bond Issuance Costs and Fees	101,130	--	--	(101,130)
93	Payments Related to Shared Services Arrangements	102,463	--	244	(102,219)
99	Other Intergovernmental Charges	220,565	--	--	(220,565)
TG	Total Governmental Activities	<u>11,401,045</u>	<u>203,411</u>	<u>1,268,939</u>	<u>(9,928,695)</u>
TP	Total Primary Government	<u>\$ 11,401,045</u>	<u>\$ 203,411</u>	<u>\$ 1,268,939</u>	<u>(9,928,695)</u>
	General Revenues:				
MT	Property Taxes, Levied for General Purposes				6,397,535
DT	Property Taxes, Levied for Debt Service				2,047,830
IE	Investment Earnings				138,244
GC	Grants and Contributions Not Restricted to Specific Programs				1,558,382
MI	Miscellaneous				35,407
TR	Total General Revenues				<u>10,177,398</u>
CN	Change in Net Position				248,703
NB	Net Position - Beginning				369,562
NE	Net Position - Ending				<u>\$ 618,265</u>

The accompanying notes are an integral part of this statement.

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

BALANCE SHEET - GOVERNMENTAL FUNDS

AUGUST 31, 2019

Data Control Codes	10 General Fund	50 Debt Service Fund	Other Governmental Funds	98 Total Governmental Funds	
ASSETS:					
1110	Cash and Cash Equivalents	\$ 3,969,237	\$ 134,707	\$ 51,625	\$ 4,155,570
1120	Current Investments	173,325	49,256	31,470	254,051
1220	Property Taxes Receivable	342,710	120,618	--	463,328
1230	Allowance for Uncollectible Taxes	(122,759)	(45,234)	--	(167,993)
1240	Due from Other Governments	29,984	9,936	68,505	108,425
1260	Due from Other Funds	52,382	--	--	52,382
1290	Other Receivables	1,867	--	4,117	5,984
1300	Inventories	--	--	11,753	11,753
1000	Total Assets	<u>\$ 4,446,746</u>	<u>\$ 269,283</u>	<u>\$ 167,470</u>	<u>\$ 4,883,499</u>
LIABILITIES:					
Current Liabilities:					
2110	Accounts Payable	\$ 325,889	\$ --	\$ 19,916	\$ 345,805
2160	Accrued Wages Payable	348,405	--	8,864	357,269
2170	Due to Other Funds	--	--	52,382	52,382
2180	Due to Other Governments	96,396	--	5,000	101,396
2000	Total Liabilities	<u>770,690</u>	<u>--</u>	<u>86,162</u>	<u>856,852</u>
DEFERRED INFLOWS OF RESOURCES:					
2600	Unavailable Revenue for Property Taxes	219,951	75,384	--	295,335
2600	Total Deferred Inflows of Resources	<u>219,951</u>	<u>75,384</u>	<u>--</u>	<u>295,335</u>
FUND BALANCES:					
Nonspendable Fund Balances:					
3410	Inventories	--	--	11,753	11,753
3425	Endowment Principal	--	--	25,000	25,000
Restricted Fund Balances:					
3450	Federal/State Funds Grant Restrictions	--	--	21,604	21,604
3480	Retirement of Long-Term Debt	--	193,899	--	193,899
3490	Other Restrictions of Fund Balance	--	--	22,951	22,951
Committed Fund Balances:					
3510	Construction	49,346	--	--	49,346
3530	Capital Expenditures for Equipment	250,000	--	--	250,000
Assigned Fund Balances:					
3590	Other Assigned Fund Balance	250,000	--	--	250,000
3600	Unassigned	2,906,759	--	--	2,906,759
3000	Total Fund Balances	<u>3,456,105</u>	<u>193,899</u>	<u>81,308</u>	<u>3,731,312</u>
4000	Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,446,746</u>	<u>\$ 269,283</u>	<u>\$ 167,470</u>	<u>\$ 4,883,499</u>

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
 AUGUST 31, 2019

Total fund balances - governmental funds balance sheet	\$ 3,731,312
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	31,569,360
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	295,335
Payables for bond principal which are not due in the current period are not reported in the funds.	(28,745,076)
Payables for bond interest which are not due in the current period are not reported in the funds.	(61,593)
Recognition of the District's proportionate share of the net pension liability is not reported in the funds.	(2,473,076)
Deferred inflows of resources related to the pension plan are not reported in the funds.	(157,231)
Deferred outflows of resources related to the pension plan are not reported in the funds.	1,391,555
Recognition of the District's proportionate share of the net OPEB liability is not reported in the funds.	(3,609,088)
Deferred inflows of resources related to the OPEB plan are not reported in the funds.	(1,624,217)
Deferred outflows of resources related to the OPEB plan are not reported in the funds.	300,982
Rounding difference	<u>2</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 618,265</u>

The accompanying notes are an integral part of this statement.

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCES - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED AUGUST 31, 2019

Data Control Codes	10 General Fund	50 Debt Service Fund	Other Governmental Funds	98 Total Governmental Funds
REVENUES:				
5700 <i>Local and Intermediate Sources</i>	\$ 6,625,220	\$ 2,082,809	\$ 172,884	\$ 8,880,913
5800 <i>State Program Revenues</i>	1,912,409	28,054	49,656	1,990,119
5900 <i>Federal Program Revenues</i>	21,752	--	546,910	568,662
5020 Total Revenues	<u>8,559,381</u>	<u>2,110,863</u>	<u>769,450</u>	<u>11,439,694</u>
EXPENDITURES:				
Current:				
0011 <i>Instruction</i>	4,296,952	--	212,986	4,509,938
0012 <i>Instructional Resources and Media Services</i>	101,061	--	--	101,061
0013 <i>Curriculum and Staff Development</i>	40,265	--	154,827	195,092
0021 <i>Instructional Leadership</i>	119,475	--	--	119,475
0023 <i>School Leadership</i>	388,589	--	3,398	391,987
0031 <i>Guidance, Counseling, and Evaluation Services</i>	231,930	--	--	231,930
0033 <i>Health Services</i>	67,590	--	--	67,590
0034 <i>Student Transportation</i>	710,037	--	--	710,037
0035 <i>Food Service</i>	--	--	341,688	341,688
0036 <i>Cocurricular/Extracurricular Activities</i>	419,353	--	27,156	446,509
0041 <i>General Administration</i>	500,603	--	1,097	501,700
0051 <i>Facilities Maintenance and Operations</i>	830,093	--	7,746	837,839
0052 <i>Security and Monitoring Services</i>	70,577	--	3,369	73,946
0053 <i>Data Processing Services</i>	200,114	--	--	200,114
0071 <i>Principal on Long-term Debt</i>	--	532,315	--	532,315
0072 <i>Interest on Long-term Debt</i>	--	1,396,691	--	1,396,691
0073 <i>Bond Issuance Costs and Fees</i>	39,322	14,751	--	14,751
0073 <i>Payment to Escrow Agent</i>	--	987,057	--	987,057
0081 <i>Capital Outlay</i>	1,222,454	--	--	1,222,454
0093 <i>Payments to Shared Services Arrangements</i>	102,463	--	--	102,463
0099 <i>Other Intergovernmental Charges</i>	220,565	--	--	220,565
6030 Total Expenditures	<u>9,561,443</u>	<u>2,930,814</u>	<u>752,267</u>	<u>13,244,524</u>
1100 Excess (Deficiency) of Revenues Over (Under)				
1100 Expenditures	<u>(1,002,062)</u>	<u>(819,951)</u>	<u>17,183</u>	<u>(1,804,830)</u>
Other Financing Sources and (Uses):				
7911 <i>Capital-Related Debt Issued (Regular Bonds)</i>	1,250,000	--	--	1,250,000
7915 <i>Transfers In</i>	--	--	1,747	1,747
8911 <i>Transfers Out</i>	(1,747)	--	--	(1,747)
7080 Total Other Financing Sources and (Uses)	<u>1,248,253</u>	<u>--</u>	<u>1,747</u>	<u>1,250,000</u>
1200 Net Change in Fund Balances	<u>246,191</u>	<u>(819,951)</u>	<u>18,930</u>	<u>(554,830)</u>
0100 Fund Balances - Beginning	<u>3,209,914</u>	<u>1,013,850</u>	<u>62,378</u>	<u>4,286,142</u>
3000 Fund Balances - Ending	<u>\$ 3,456,105</u>	<u>\$ 193,899</u>	<u>\$ 81,308</u>	<u>\$ 3,731,312</u>

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2019

Net change in fund balances - total governmental funds	\$ (554,830)
Amounts reported for governmental activities in the Statement of Activities (SOA) are different because:	
Capital outlays are not reported as expenses in the SOA.	1,452,300
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,077,597)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(58,486)
Reverseal of on-behalf revenues reported in the funds but not in the SOA.	(353,255)
Reverseal of on-behalf expenditures reported in the funds but not in the SOA.	353,255
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	532,315
Deferred loss on refunding is amortized in the SOA but not in the funds.	(69,471)
The accretion of interest on capital appreciation bonds is not reported in the funds.	444,824
(Increase) decrease in accrued interest from beginning of period to end of period.	(18,560)
Partial cash defeasance is an expenditure in the funds but is not an expense in the SOA.	940,000
Proceeds of bonds do not provide revenue in the SOA, but are reported as current resources in the funds.	(1,250,000)
Bond premiums are amortized in the SOA but not in the funds.	128,768
GASB 68 on-behalf revenues.	455,184
The District's share of the net pension expenses.	(693,993)
GASB 75 on-behalf revenues.	166,634
The District's share of the net OPEB expenses.	(148,364)
GASB 75 federal funding recognized in the SOA.	(23)
Rounding difference	2
Change in net position of governmental activities - Statement of Activities	<u>\$ 248,703</u>

The accompanying notes are an integral part of this statement.

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
AUGUST 31, 2019

<u>Data Control Codes</u>	<u>Agency Fund</u>
	<u>Student Activity</u>
ASSETS:	
1110 <i>Cash and Cash Equivalents</i>	\$ 87,921
1000 Total Assets	<u>87,921</u>
LIABILITIES:	
Current Liabilities:	
2190 <i>Due to Student Groups</i>	<u>87,921</u>
2000 Total Liabilities	<u>87,921</u>
NET POSITION:	
3000 Total Net Position	<u><u>\$ --</u></u>

The accompanying notes are an integral part of this statement.

This page is left blank intentionally.

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED AUGUST 31, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Anderson-Shiro Consolidated 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 promulgated by the Governmental Accounting Standards Board (GASB) and it complies with the requirements of the appropriate version of Texas Education Agency's (TEA) *Financial Accountability System Resource Guide* (the "Resource Guide") and the requirements of contracts and grants of agencies from which it receives funds.

The District is an independent political subdivision of the State of Texas governed by a board elected by the public and it has the authority to make decisions, appoint administrators and managers, and significantly influence operations, and is considered a primary government. As required by generally accepted accounting principles, these basic financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the District's financial reporting entity. No other entities have been included in the District's reporting entity. Additionally, as the District is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

B. Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately.

C. Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonable equivalent in value to the interfund services provided. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the District's funds, including its fiduciary funds. Separate statements for each fund category – governmental, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental, each displayed in a separate column. All remaining governmental are aggregated and reported as nonmajor funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The District reports the following governmental funds:

General Fund

The general fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The general fund is always considered a major fund for reporting purposes.

Debt Service Fund

The debt service fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal and interest on all long-term debt of the District. The primary source of revenue for debt service is local property taxes. The debt service fund is considered a major fund for reporting purposes.

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*

FOR THE YEAR ENDED AUGUST 31, 2019

Special Revenue Funds

The special revenue funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes other than debt service or capital projects. The restricted proceeds of specific revenue sources comprise a substantial portion of the inflows of these special revenue funds. Most federal and some state financial assistance is accounted for in a special revenue fund.

Permanent Funds

The permanent funds are governmental funds that are used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the District's programs. The District uses these funds for scholarships.

Fiduciary Funds

The fiduciary funds account for assets held by the District in a trustee capacity or as an agent on behalf of others. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs.

The District has the following type of fiduciary funds:

Agency Funds

The agency funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. These funds are used to account for the District's student activity funds.

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. 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.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt services expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*

FOR THE YEAR ENDED AUGUST 31, 2019

governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for the revenue source (within 60 days of year end). All other revenue items are considered measurable and available only when cash is received by the District.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

2. Investments

Investments, except for certain investment pools, commercial paper, money market funds, and investment contracts, are reported at fair value. The investment pools operate in accordance with appropriate state laws and regulations and are reported at amortized cost. Money market funds, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations and commercial paper that have a remaining maturity of one year or less upon acquisition, are reported at amortized cost. Investments in nonparticipating interest earning contracts, such as certificates of deposits, are reported at cost.

The District has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, Texas Governmental Code. In summary, the District is authorized to invest in the following:

- Direct obligations of the U.S. Government
- Fully collateralized certificates of deposit and money market accounts
- Government investment pools and commercial paper

3. Inventories and Prepaid Items

The costs of governmental fund type inventories are recorded as expenditures when the related liability is incurred (i.e., the purchase method). Certain payments to vendors reflect costs applicable to the future accounting period (prepaid expenditures) are recognized as expenditures when utilized.

4. Restricted Assets

Certain proceeds of bonds, as well as other resources set aside for specific purposes, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants or contractual agreements.

5. Capital Assets

Capital assets, which include land, buildings, furniture, and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the government 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 acquisition value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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.

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued* FOR THE YEAR ENDED AUGUST 31, 2019

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Asset Description	Estimated Useful Life
Buildings and improvements	15 to 40 years
Vehicles	10 years
Equipment	5 to 40 years

6. Deferred Outflows/Inflows 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(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. 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.

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension/other postemployment benefits (OPEB) activities are amortized over the average of the expected service lives of pension/OPEB plan members, except for the net differences between the projected and actual investment earnings on the pension/OPEB plan assets, which are amortized over a period of five years.
- For employer pension/OPEB plan contributions that were made subsequent to the measurement date through the end of the District's fiscal year, the amount is deferred and recognized as a reduction to the net pension/OPEB liability during the measurement period in which the contributions were made.
- A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

At the fund level, the District has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

7. Receivable and Payables Balances

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

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

8. Interfund Activity

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

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*

FOR THE YEAR ENDED AUGUST 31, 2019

9. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method, if material. Bonds payable are reported net of the applicable bond premium or discount.

Long-term debt for governmental funds is not reported as a liability in the fund financial statements until due. The debt proceeds are reported as other financing sources, net of the applicable premium or discount and payment of principal and interest reported as expenditures. In the governmental fund types, issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. However, claims and judgments paid from governmental funds are reported as a liability in the fund financial statements only for the portion expected to be financed from expendable, available financial resources.

The property tax rate is allocated each year between the general and debt service funds. The full amount estimated to be required for debt service on general obligation debt is provided by the tax along with the interest earned in the debt service fund.

10. Fund Balance Policies

Fund balances of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact are classified as nonspendable fund balance. Amounts that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions are classified as restricted fund balance.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The District's Board is the highest level of decision-making authority for the District that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The District's Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

11. Net Position Flow Assumption

Sometimes the District will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

12. Fund Balance Flow Assumptions

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
FOR THE YEAR ENDED AUGUST 31, 2019

13. Estimates

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, liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

14. Data Control Codes

The data control codes refer to the account code structure prescribed by TEA in the Resource Guide. The TEA requires school districts to display these codes in the financial statements filed with the TEA in order to insure accuracy in building a statewide database for policy development and funding plans.

15. Pensions

The fiduciary net position of the Teacher Retirement System of Texas (TRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. 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's 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.

16. Other Postemployment Benefits

The fiduciary net position of the TRS Texas Public School Retired Employees Group Insurance Program ("TRS-Care") has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes, for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, OPEB 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.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

All taxes due to the District on real or personal property are payable at the Office of the Tax Assessor-Collector and may be paid at any time after the tax rolls for the year have been completed and approved, which is no later than October 1. Taxes are due by January 31, and all taxes not paid prior to this date are deemed delinquent and are subject to such penalty and interest.

Property taxes attach as an enforceable lien on property as of January 1 each year. Taxes are levied on October 1 and are payable prior to the next February 1. District property tax revenues are recognized when collected.

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
 FOR THE YEAR ENDED AUGUST 31, 2019

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with GAAP. The original budget is adopted by the District prior to the beginning of the year. The legal level of control is the function code stated in the approved budget. Appropriations lapse at the end of the year.

In accordance with State law and generally accepted accounting standards, the District prepares an annual budget for the general fund, the national school lunch and breakfast program special revenue fund, and the debt service fund. Special revenue funds have budgets approved by the funding agency and are amended throughout the year as required.

During the year, the District amended its budget as required by State law and to reflect current levels of revenue and anticipated expenditures. There were no material changes between the original budget and the final amended budget.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

The District's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the District's agent bank approved pledged securities 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 depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

1. Cash Deposits

At August 31, 2019, the carrying amount of the District's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$4,243,491 and the bank balance was \$4,297,540.

2. Investments

The District is required by Government Code Chapter 2256, the Public Funds Investment Act (the "Act"), to adopt, implement, and publicize an investment policy. That policy 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, and (9) bid solicitation preferences for certificates of deposit.

The Act requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the basic financial statements disclosed that in the areas of investment practices, management reports, and establishment of appropriate policies, the District adhered to the requirements of the Act. Additionally, investment practices of the District were in accordance with local policies.

The Act determines the types of investments which are allowable for the District. These include, with certain restrictions: 1) obligations of the U.S. Treasury, U.S. agencies, and the State of Texas; 2) certificates of deposit; 3) certain municipal securities; 4) securities lending program; 5) repurchase agreements; 6) bankers' acceptances; 7) mutual funds; 8) investment pools; 9) guaranteed investment contracts; and 10) commercial paper.

As of August 31, 2019, the District had the following investments:

<u>Investments</u>	<u>Amount</u>	<u>Rating</u>	<u>Weighted Average Maturity (Years)</u>
Lone Star Investment Pool	\$ 222,581	AAA*	0.11
Certificate of Deposit	31,470	--	0.19
	<u>\$ 254,051</u>		
Portfolio weighted average maturity			0.12

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued* FOR THE YEAR ENDED AUGUST 31, 2019

Interest rate risk. In accordance with its investment policy, the District manages its exposure to declines in fair values by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations and invest operating funds primarily in short-term securities.

Credit risk. The District's policy requires that investment pools must be rated no lower than 'AAA' or 'AAA-m'. Bankers' acceptances must be issued in the United States and carry a rating of 'A1'/P1' as provided by two of the top nationally recognized rating agencies. As of August 31, 2019, the District's investments in LoneStar were rated 'AAA' by Standard & Poor's. All other investments are guaranteed (either express or implied) by the full faith and credit of the United States Government or the issuing U.S. agency.

Custodial credit risk – deposits. In the case of deposits, this is the risk that the District's deposits may not be returned in the event of a bank failure. The District's investment policy requires funds on deposit at the depository bank to be collateralized by securities. As of August 31, 2019, fair market values of pledged securities and FDIC coverage exceeded bank balances.

Custodial credit risk – investments. For an investment, this is the risk that the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party in the event of the failure of the counterparty. The District's investment policy requires that it will seek to safekeep securities at financial institutions, avoiding physical possession. Further, all trades, where applicable, shall be conducted on a delivery versus payment basis or commercial book entry system as utilized by the Federal Reserve and shall be protected through the use of a third-party custody/safekeeping agent.

Lone Star

The Lone Star Investment Pool ("Lone Star") is a public funds investment pool created pursuant to the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and the Public Funds Investment Act, Chapter 2256 of the Texas Government Code. Lone Star is administered by First Public, a subsidiary of the Texas Associate of School Boards, with Standish and American Beacon Advisors managing the investment and reinvestment of Lone Star's assets. State Street Bank provides custody and valuation services to Lone Star. All of the Board of Trustees' eleven members are Lone Star participants by either being employees or elected officials of a participant. Lone Star has established an advisory board composed of both pool members and nonmembers. Lone Star is rated 'AAA' by Standard and Poor's and operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. The District is invested in the Government Overnight Fund of Lone Star which seeks to maintain a net asset value of \$1.00. Lone Star has 3 different funds: Government Overnight, Corporate Overnight, and Corporate Overnight Plus. Government Overnight, Corporate Overnight, and Corporate Overnight Plus maintain a net asset value of \$1.00.

B. Capital Assets

A summary of changes in capital assets for governmental activities at year end is as follows:

Governmental Activities:	Beginning Balances	Increases	(Decreases)	Ending Balances
Capital assets not being depreciated:				
Land	\$ 575,797	\$ -	\$ -	\$ 575,797
Construction in progress	-	1,222,454	-	1,222,454
Total capital assets not being depreciated	<u>575,797</u>	<u>1,222,454</u>	<u>-</u>	<u>1,798,251</u>
Other capital assets:				
Buildings and improvements	38,551,501	13,092	-	38,564,593
Equipment	445,408	6,296	-	451,704
Vehicles	1,440,738	210,458	-	1,651,196
Total other capital assets	<u>40,437,647</u>	<u>229,846</u>	<u>-</u>	<u>40,667,493</u>
Less accumulated depreciation for:				
Buildings and improvements	(8,556,367)	(937,367)	-	(9,493,734)
Equipment	(243,298)	(29,725)	-	(273,023)
Vehicles	(1,019,122)	(110,505)	-	(1,129,627)
Total accumulated depreciation	<u>(9,818,787)</u>	<u>(1,077,597)</u>	<u>-</u>	<u>(10,896,384)</u>
Other capital assets, net	<u>30,618,860</u>	<u>(847,751)</u>	<u>-</u>	<u>29,771,109</u>
Governmental Activities Capital Assets, Net	<u>\$ 31,194,657</u>	<u>\$ 374,703</u>	<u>\$ -</u>	<u>\$ 31,569,360</u>

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, Continued
FOR THE YEAR ENDED AUGUST 31, 2019

Depreciation was charged to governmental functions as follows:

		Governmental Activities
11	Instruction	\$ 610,966
12	Instructional resources/media services	22,999
13	Curriculum and staff development	1,785
23	School leadership	15,241
31	Guidance, counseling, and evaluation services	3,043
33	Health services	1,783
34	Student (pupil) transportation	128,403
35	Food service	55,232
36	Extracurricular activities	188,808
41	General administration	9,817
51	Plant maintenance and operations	32,146
52	Security and monitoring services	7,374
Total Depreciation Expense		\$ 1,077,597

C. Long-Term Debt

The following is a summary of changes in the District's total governmental long-term liabilities for the year. In general, the District uses the debt service fund to liquidate governmental long-term liabilities.

Governmental Activities:	Original Issue	Beginning Balance	Additions	(Reductions)	Ending Balance	Amounts Due Within One Year
Bonds payable:						
Bldg Bond, Series 2009	\$ 9,499,680	\$ 1,400,000	\$ -	\$ (15,000)	\$ 1,385,000	\$ 255,000
Refunding, Series 2012	2,730,000	1,600,000	-	(235,000)	1,365,000	250,000
Bldg Bond, Series 2013	7,775,000	7,455,000	-	(1,035,000)	6,420,000	95,000
Refunding, Series 2015	9,004,999	8,799,685	-	(29,685)	8,770,000	185,000
Refunding, Series 2016	9,124,998	9,029,998	-	(157,630)	8,872,368	117,368
Direct Borrowing/Placements:						
Maint. Tax Notes, 2019	1,250,000	-	1,250,000	-	1,250,000	105,000
	<u>39,384,677</u>	<u>28,284,683</u>	<u>1,250,000</u>	<u>(1,472,315)</u>	<u>28,062,368</u>	<u>\$ 1,007,368</u>
Other liabilities:						
Issuance premium/discount	-	1,871,190	-	(128,768)	1,742,422	*
Accreted interest	-	560,764	7,861	(452,685)	115,940	*
Net pension liability	-	1,394,168	1,078,908	-	2,473,076	-
Net OPEB liability	-	3,526,067	83,021	-	3,609,088	-
Total Governmental Activities	<u>\$ 39,384,677</u>	<u>\$ 35,636,872</u>	<u>\$ 2,419,790</u>	<u>\$ (2,053,768)</u>	<u>\$ 36,002,894</u>	<u>\$ 1,007,368</u>
Long-term liabilities due in more than one year					<u>\$ 34,995,526</u>	
*Debt associated with capital assets					<u>\$ 29,920,730</u>	

Bonded indebtedness of the District reflected in the general long-term debt and current requirements for principal and interest expenditures are accounted for in the debt service fund. These bonds and notes were issued as school building bonds, refunding bonds, and maintenance tax notes. The interest rates on the bonds are 3.60% to 3.85% for Series 2009; 2.50% to 3.00% for Series 2012; 3.50% to 4.00% for Series 2013; 3.00% to 4.00% for Series 2015; 3.00% to 5.00% for Series 2016; and 2.62% for the Maintenance Tax Notes, Series 2019.

Maintenance Tax Notes

During the fiscal year, the District issued \$1,250,000 of Maintenance Tax Notes, Series 2019 (the "Notes"). Proceeds will be used for certain maintenance expenses of the District, including renovation and improvement of existing District facilities and for paying the costs of issuing the Notes. The Notes mature on February 15, 2025 and have an interest rate of 2.62%. The debt service payments will be made from the general fund.

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, *Continued*
 FOR THE YEAR ENDED AUGUST 31, 2019

Cash Defeasance

During the fiscal year, the District made a partial cash defeasance of the Unlimited Tax School Building Bonds, Series 2013 in the amount of \$940,000 with a call date of February 15, 2022 by placing funds with an escrow agent. As a result, that portion of the bonds are considered to be defeased and the liability has been removed from the Statement of Net Position. The reacquisition price exceeded the net carrying amount of the old debt by \$22,574, which was expensed.

The annual requirements to amortize debt issues outstanding at year end were as follows:

Year Ended August 31	Bonds Payable		
	Principal	Interest	Total Requirements
2020	\$ 902,368	\$ 1,159,069	\$ 2,061,438
2021	1,065,000	889,206	1,954,206
2022	1,100,000	847,356	1,947,356
2023	1,145,000	804,175	1,949,175
2024	1,185,000	759,419	1,944,419
2025-2029	6,635,000	3,017,131	9,652,131
2030-2034	7,850,000	2,354,281	10,204,281
2035-3039	6,930,000	491,391	7,421,391
	<u>\$ 26,812,368</u>	<u>\$ 10,322,029</u>	<u>\$ 37,134,397</u>

The debt service requirements for direct borrowings/placements are as follows:

Year Ended August 31	Direct Borrowings and Direct Placements Maintenance Tax Notes, Series 2019		
	Principal	Interest	Total Requirements
2020	\$ 105,000	\$ 37,652	\$ 142,652
2021	115,000	28,493	143,493
2022	115,000	13,336	128,336
2023	120,000	22,401	142,401
2024	125,000	19,192	144,192
2025-2029	670,000	44,933	714,933
	<u>\$ 1,250,000</u>	<u>\$ 166,005</u>	<u>\$ 1,416,005</u>

D. Commitments Under Noncapitalized Leases

The District has various operating lease agreements for copiers. The minimum future lease payments as of August 31, 2019 are as follows:

Year Ended August 31	Future Minimum Payments
2020	\$ 23,273
2021	23,273
2022	23,273
2023	23,273
2024	23,273
Total Minimum Rentals	<u>\$ 116,365</u>
Rental Expenditures in 2019	<u>\$ 42,219</u>

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
 FOR THE YEAR ENDED AUGUST 31, 2019

E. Interfund Transactions

The interfund balances and transfers at August 31, 2019 were as follows:

<u>Due To Fund</u>	<u>Due from Fund</u>	<u>Amount</u>	<u>Reason</u>
General Fund	Other Governmental Funds	\$ 52,382	Short-term loans
		<u>\$ 52,382</u>	

Amounts recorded as due to/from are considered to be temporary loans and will be repaid during the following year.

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
General Fund	Food Service Fund	\$ 1,747	To supplement revenue
	Total	<u>\$ 1,747</u>	

IV. OTHER INFORMATION

A. 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; and natural disasters for which the District purchases commercial insurance. The District has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

B. Contingent Liabilities

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts, and other economic and social factors. No claim liabilities are reported at year end.

The Tax Reform Act of 1986 instituted certain arbitrage restrictions consisting of complex regulations with respect to issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years for applicable bond issues. Accordingly, there is the risk that if such calculations are not performed, or not performed correctly, it could result in a substantial liability to the District. The District has engaged an arbitrage consultant to perform the calculations in accordance with IRS rules and regulations.

C. Defined Benefit Pension Plan

Teacher Retirement System

Plan Description

The District participates in a cost-sharing multiple-employer defined benefit pension that has a special funding situation. The plan is administered by 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. TRS's Board of Trustees does not have the authority to establish or amend benefit terms.

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued* FOR THE YEAR ENDED AUGUST 31, 2019

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 TRS.

Pension Plan Fiduciary Net Position

Detailed information about TRS's fiduciary net position is available in a separately-issued Comprehensive Annual Financial Report that includes financial statements and Required Supplementary Information. That report may be obtained on the Internet at <http://www.trs.state.tx.us/about/documents/cafr.pdf#CAFR>; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

Benefits Provided

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

Contributions

Contribution requirements are established or amended pursuant to Article 16, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of TRS during the fiscal year. Texas Government Code section 821.006 prohibits benefit improvements if, as a result of the particular action, the time required to amortize TRS' unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action.

Employee contribution rates are set in state statute, Texas Government Code 825.402. Senate Bill 1458 of the 83rd Texas Legislature amended Texas Government Code 825.402 for member contributions and established employee contribution rates for fiscal years 2014 through 2017. The 85th Texas Legislature, General Appropriations Act (GAA) affirmed that the employer contribution rates for fiscal years 2018 and 2019 would remain the same.

<u>Contribution Rates</u>	<u>2018</u>	<u>2019</u>
Member	7.7%	7.7%
NECE (State)	6.8%	6.8%
Employer	6.8%	6.8%

	<u>Measurement Year (2018)</u>	<u>Fiscal Year (2019)</u>
Employer contributions	\$ 151,359	\$ 144,915
Member contributions	\$ 407,605	\$ 407,559
NECE on-behalf contributions	\$ 281,299	\$ 285,578

Contributors to TRS include members, employers, and the State of Texas (the "State") as the only non-employer contributing entity (NECE). The State is the employer for senior colleges, medical schools, and state agencies, including TRS. In each respective role, the State contributes to TRS in accordance with state statutes and the GAA.

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
 FOR THE YEAR ENDED AUGUST 31, 2019

As the NECE for public education and junior colleges, the State contributes to TRS an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of TRS 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 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 part or all of an employee's salary is paid by federal funding sources, a privately sponsored source, from non-educational, and general or local funds.
- When the employing district is a public junior college or junior college district, the employer shall contribute to TRS an amount equal to 50% of the state contribution rate for certain instructional or administrative employees and 100% of the state contribution rate for all other employees.

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

- When employing a retiree of TRS, the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.
- When a school district or charter school does not contribute to the Federal Old-Age, Survivors, and Disability Insurance Program for certain employees, they must contribute 1.5% of the state contribution rate for certain instructional or administrative employees and 100% of the state contribution rate for all other employees.

Actuarial Assumptions

The total pension liability (TPL) in the August 31, 2017 actuarial valuation rolled forward to August 31, 2018 and was determined using the following actuarial assumptions:

Valuation date Actuarial cost method Asset valuation method Single discount rate Long-term expected investment rate of return Municipal bond rate	August 31, 2017 rolled forward to August 31, 2018 Individual entry age normal Market value 6.907% 7.25% 3.69%. 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) Inflation Salary increases including inflation Benefit changes during the year Ad hoc postemployment benefit changes	2116 2.3% 3.05% to 9.05% None None

The actuarial methods and assumptions are based primarily on a study of actual experience for the three-year period ending August 31, 2017 and adopted in July 2018.

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
 FOR THE YEAR ENDED AUGUST 31, 2019

Discount Rate

The single discount rate used to measure the TPL was 6.907%. The single discount rate was based on the expected rate of return on pension plan investments of 7.25% and a municipal bond rate of 3.69%. The projection of cash flows used to determine the discount rate assumed that contributions from TRS members and those of the contributing employers and the NECE are made at the statutorily required rates. Based on those assumptions, TRS's fiduciary net position was sufficient to finance the benefit payments until the year 2069. As a result, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through the year 2069, and the municipal bond rate was applied to all benefit payments after that date. 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 arithmetic real rates of return for each major asset class included in TRS's target asset allocation as of August 31, 2018 are summarized below:

Teacher Retirement System of Texas
Asset Allocation and Long-Term Expected Real Rate of Return
As of August 31, 2018

	Target Allocation	Long-Term Expected Geometric Real Rate of Return	Expected Contribution to Long-Term Portfolio Returns *
Global Equity			
U.S.	18.0%	5.7%	1.0%
Non-U.S. Developed	13.0%	6.9%	0.9%
Emerging Markets	9.0%	8.9%	0.8%
Directional Hedge Funds	4.0%	3.5%	0.1%
Private Equity	13.0%	10.2%	1.3%
Stable Value			
U.S. Treasuries	11.0%	1.1%	0.1%
Absolute Returns	0.0%	0.0%	0.0%
Hedge Funds (Stable Value)	4.0%	3.1%	0.1%
Cash	1.0%	-0.3%	0.0%
Real Return			
Global Inflation-Linked Bonds	3.0%	0.7%	0.0%
Real Assets	14.0%	5.2%	0.7%
Energy and Natural Resources	5.0%	7.5%	0.4%
Commodities	0.0%	0.0%	0.0%
Risk Parity			
Risk Parity	5.0%	3.7%	0.2%
Inflation Expectation	0.0%		2.3%
Alpha	0.0%		-0.8%
Total	100.0%		7.1%

* The Expected Contribution to Returns incorporates the volatility drag resulting from the conversion between Arithmetic and Geometric mean returns.

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, *Continued*
 FOR THE YEAR ENDED AUGUST 31, 2019

Discount Rate Sensitivity Analysis

The following schedule shows the impact of the net pension liability (NPL) if the discount rate used was 1% less than and 1% greater than the discount rate that was used (6.907%) in measuring the NPL:

	<u>1% Decrease in Discount Rate (5.907%)</u>	<u>Current Discount Rate (6.907%)</u>	<u>1% Increase in Discount Rate (7.907%)</u>
District's proportionate share of the net pension liability	<u>\$ 3,732,464</u>	<u>\$ 2,473,076</u>	<u>\$ 1,453,526</u>

Pension Liability, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions

At August 31, 2019, the District reported a liability of \$2,473,076 for its proportionate share of the TRS's NPL. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the NPL, the related State support, and the total portion of the NPL that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$ 2,473,076
State's proportionate share that is associated with the District	4,599,055
Total	<u>\$ 7,072,131</u>

The NPL was measured as of August 31, 2017 and rolled forward to August 31, 2018 and the TPL used to calculate the NPL was determined by an actuarial valuation as of August 31, 2017 rolled forward to August 31, 2018. The District's proportion of the NPL was based on the District's contributions to TRS relative to the contributions of all employers to TRS for the period September 1, 2017 through August 31, 2018.

At August 31, 2019, the District's proportion of the collective NPL was 0.004493%, which was an increase of 0.0001328% from its proportion measured as of August 31, 2017.

Changes Since the Prior Actuarial Valuation – The following were changes to the actuarial assumptions or other inputs that affected measurement of the TPL since the prior measurement period.

- The TPL as of August 31, 2018 was developed using a roll-forward method from the August 31, 2017 valuation.
- Demographic assumptions, including post-retirement mortality, termination rates, and rates of retirement, were updated based on the experience study performed for TRS for the period ending August 31, 2017.
- Economic assumptions, including rates of salary increase for individual participants, were updated based on the same experience study.
- The discount rate changed from 8.000% as of August 31, 2017 to 6.907% as of August 31, 2018.
- The long-term assumed rate of return changed from 8.00% to 7.25%.
- The change in the long-term assumed rate of return, combined with the change in the single discount rate, was the primary reason for the increase in the NPL.

There were no changes of benefit terms that affected measurement of the TPL during the measurement period.

For the year ended August 31, 2019, the District recognized pension expense of \$455,184 and revenue of \$455,184 for support provided by the State.

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
 FOR THE YEAR ENDED AUGUST 31, 2019

At August 31, 2019, the 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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience	\$ 15,415	\$ (60,680)
Changes in actuarial assumptions	891,663	(27,864)
Difference between projected and actual investment earnings	-	(46,925)
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	339,562	(21,762)
Contributions paid to TRS subsequent to the measurement date	144,915	-
Total	\$ 1,391,555	\$ (157,231)

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

Fiscal Year Ended August 31	Pension Expense
2020	\$ 301,898
2021	203,145
2022	171,913
2023	158,833
2024	151,325
Thereafter	102,295
Total	\$ 1,089,409

D. Defined Other Postemployment Benefit Plans

Plan Description

The District participates in TRS-Care. It is a multiple-employer, cost-sharing defined benefit OPEB plan that has a special funding situation. TRS-Care is administered through a trust by the TRS Board of Trustees (the "Board"). It is established and administered in accordance with the Texas Insurance Code, Chapter 1575.

OPEB Plan Fiduciary Net Position

Detailed information about the TRS-Care's fiduciary net position is available in the separately-issued TRS Comprehensive Annual Financial Report that includes financial statements and Required Supplementary Information. That report may be obtained on the Internet at www.trs.state.tx.us/about/documents/cafr.pdf#CAFR; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512)542-6592.

Components of the net OPEB liability of TRS-Care as of August 31, 2018 are as follows:

Total OPEB liability	\$ 50,729,490,103
Less: plan fiduciary net position	798,574,633
Net OPEB Liability	\$ 49,930,915,470

Net position as a percentage of total OPEB liability 1.57%

Benefits Provided

TRS-Care provides a basic health insurance coverage, TRS-Care 1 (the "Basic Plan"), at no cost to all retirees from public schools, charter schools, regional education service centers, and other educational districts who are members of TRS. Optional dependent coverage is available for an additional fee.

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
 FOR THE YEAR ENDED AUGUST 31, 2019

Eligible retirees and their dependents not enrolled in Medicare may pay premiums to participate in one of two optional insurance plans with more comprehensive benefits, TRS-Care 2 and TRS-Care 3 (the "Optional Health Insurance"). Eligible retirees and dependents enrolled in Medicare may elect to participate in one of the two Medicare health plans for an additional fee. To qualify for TRS-Care coverage, a retiree must have at least ten years of service credit in TRS. The Board 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. There are no automatic postemployment benefit changes, including automatic cost-of-living adjustments.

The premium rates for the Optional Health Insurance are based on years of service of the member. The schedule below shows the monthly rates for a retiree with and without Medicare coverage:

TRS-Care Plan Premium Rates
Effective January 16 - December 31, 2017

	Medicare	Non-Medicare
Retiree*	\$ 135	\$ 200
Retiree and spouse	\$ 529	\$ 689
Retiree* and children	\$ 468	\$ 408
Retiree and family	\$ 1,020	\$ 999

**or surviving spouse*

Contributions

Contribution rates for TRS-Care are established in state statute by the Texas Legislature and there is no continuing obligation to provide benefits beyond each fiscal year. TRS-Care 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 of Texas (the "State"), active employees, and school districts based upon public school district payroll. The TRS Board 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 0.75% 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. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act. The following table shows contributions to TRS-Care by type of contributor:

Contribution Rates

	Fiscal Year	
	2018	2019
Active employee	0.65%	0.65%
NECE (State)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/private funding remitted by employers	1.25%	1.25%

	Measurement	Fiscal
	Year (2018)	Year (2019)
Employer contributions	\$ 49,907	\$ 48,591
Member contributions	\$ 34,408	\$ 34,404
NECE on-behalf contributions	\$ 63,204	\$ 66,162

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

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
 FOR THE YEAR ENDED AUGUST 31, 2019

TRS-Care received supplemental appropriations from the State as the non-employer contributing entity (NECE) in the amount of \$182.6 million in fiscal year 2018. The 85th Texas Legislature, House Bill 30 provided an additional \$212 million in one-time, supplemental funding for the fiscal year 2018-2019 biennium to continue to support TRS-Care. This was also received in fiscal year 2018 bringing the total appropriations received in fiscal year 2018 to \$394.6 million.

Actuarial Assumptions

The total OPEB liability in the August 31, 2017 actuarial valuation was rolled forward to August 31, 2018. The actuarial valuation was determined using the following actuarial assumptions:

- A change was made in the measurement date of the total OPEB liability for the TRS 2018 fiscal year. The actuarial valuation was performed as of August 31, 2017. Update procedures were used to roll forward the total OPEB liability to August 31, 2018. This was the first year the roll-forward procedures were used.
- The actuarial valuation of TRS-Care is similar to the actuarial valuations performed for the TRS pension plan, except that the OPEB valuation is more complex. All of the demographic assumptions, including rates of retirement, termination, and disability; and most of the economic assumptions, including general inflation, salary increases, and general payroll growth, used in the OPEB valuation were identical to those used in the respective TRS pension valuation.
- The active mortality rates were based on 90% of the RP-2014 Employee Mortality Tables for males and females, with full generational mortality using Scale BB. The post-retirement mortality rates were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables, with full generational projection using the ultimate improvement rates from the most recently published scale.
- Initial medical trend rates of 107.74% and 9.00% for Medicare retirees and an initial medical trend rate of 6.75% for non-Medicare retirees were used. The initial prescription drug trend rate was 11.00% for all retirees. The first-year trend rate increase for the Medicare Advantage (medical) premiums reflects the anticipated return of the Health Insurer Fee (HIF) in 2020.

The following assumptions and other inputs used for members of TRS-Care are identical to the assumptions used in the August 31, 2017 TRS pension actuarial valuation that was rolled forward to August 31, 2018:

- | | |
|----------------------------------|----------------------------|
| 1. Rates of Mortality | 5. General Inflation |
| 2. Rates of Retirement | 6. Wage Inflation |
| 3. Rates of Termination | 7. Expected Payroll Growth |
| 4. Rates of Disability Incidence | |

Additional actuarial methods and assumptions are as follows:

Valuation date	8/31/2017 rolled forward to 8/31/2018
Actuarial cost method	Individual entry age normal
Inflation	2.30%
Single discount rate	3.69%. Sourced from fixed income municipal bonds with 20 years to maturity that include only federal tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of August 31, 2018.
Aging factors	Based on plan-specific experience
Election rates	Normal retirement: 70% participation prior to age 65 and 75% participation after age 65.
Expenses	Third-party administrative expenses related to the delivery of healthcare benefits are included in the age-adjusted claims costs.
Projected salary increases*	3.05% to 9.05%, including inflation
Ad hoc postemployment benefit changes	None

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
 FOR THE YEAR ENDED AUGUST 31, 2019

The impact of the Cadillac Tax has been calculated as a portion of the trend assumption. Assumptions and methods used to determine the impact of the Cadillac Tax include:

- 2018 thresholds of \$850/\$2,292 were indexed annually by 2.5%.
- Premium data submitted was not adjusted for permissible exclusions to the Cadillac Tax.
- There were no special adjustments to the dollar limit other than those permissible for non-Medicare retirees over 55.

Results indicate that the value of the excise tax would be reasonably represented by a 25-basis point addition to the long-term trend rate assumption.

Discount Rate

A single discount rate of 3.69% was used to measure the total OPEB liability. There was an increase of 0.27% in the discount rate since the previous year. Because TRS-Care is essentially a “pay-as-you-go” plan, the single discount rate is equal to the prevailing municipal bond rate. The projection of cash flows used to determine the discount rate assumed that contributions from active members and those of the contributing employers and the NECE are made at the statutorily required rates. Based on those assumptions, TRS-Care’s fiduciary net position was projected to not be able to make all future benefit payments of current plan members. Therefore, the municipal bond rate was applied to all periods of projected benefit payments to determine the total OPEB liability.

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 in measuring the net OPEB liability:

	<u>1% Decrease in Discount Rate (2.69%)</u>	<u>Current Single Discount Rate (3.69%)</u>	<u>1% Increase in Discount Rate (4.69%)</u>
District's proportionate share of net OPEB liability	\$ 4,296,055	\$ 3,609,088	\$ 3,065,653

Healthcare Cost Trend Rates Sensitivity Analysis – The following presents the net OPEB liability of TRS-Care using the assumed healthcare cost trend rate of 8.5%, as well as what the net OPEB liability would be if it were calculated using a trend rate that is 1% less than or 1% higher than the assumed healthcare cost trend rate:

	<u>1% Decrease in Healthcare Cost Trend Rate</u>	<u>Current Healthcare Cost Trend Rate</u>	<u>1% Increase in Healthcare Cost Trend Rate</u>
District's proportionate share of net OPEB liability	\$ 2,997,407	\$ 3,609,088	\$ 4,414,686

OPEB Liability, OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB

At August 31, 2019, the District reported a liability of \$3,609,088 for its proportionate share of TRS-Care’s net OPEB liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collective net OPEB liability	\$ 3,609,088
State's proportionate share that is associated with the District	4,581,121
Total	<u>\$ 8,190,209</u>

The net OPEB liability was measured as of August 31, 2017 and rolled forward to August 31, 2018 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The District’s proportion of the net OPEB liability was based on the District’s contributions to TRS-Care relative to the contributions of all employers to TRS-Care for the period September 1, 2017 through August 31, 2018.

At August 31, 2019, the employer’s proportion of the collective net OPEB liability was 0.0072282%, compared to 0.0081085% as of August 31, 2018.

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
FOR THE YEAR ENDED AUGUST 31, 2019

Changes Since the Prior Actuarial Valuation

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

- Adjustments were made for retirees that were known to have discontinued their healthcare coverage in fiscal year 2018. This change increased the total OPEB liability.
- The healthcare trend rate assumption was updated to reflect the anticipated return of the HIF in 2020. This change increased the total OPEB liability.
- Demographic and economic assumptions were updated based on the experience study performed for TRS for the period ending August 31, 2017. This change increased the total OPEB liability.
- The discount rate was changed from 3.42% as of August 31, 2017 to 3.69% as of August 31, 2018. This change lowered the total OPEB liability by \$2.3 billion.

The following are changes in benefit terms since the prior measurement date effective September 1, 2017 by the 85th Texas Legislature:

- Created a high-deductible health plan that provides a zero cost for generic prescriptions for certain preventive drugs and provides a zero premium for disability retirees who retired as a disability retiree on or before January 1, 2017 and are not eligible to enroll in Medicare.
- Created a single Medicare Adventure plan and Medicare prescription drug plan for all Medicare-eligible participants.
- Allowed TRS-Care to provide other appropriate health benefit plans to address the needs of enrollees eligible for Medicare.
- Allowed eligible retirees and their eligible dependents to enroll in TRS-Care when the retiree reaches 65 years of age, rather than waiting for the next enrollment period.
- Eliminated free coverage under TRS-Care, except for certain disability retirees enrolled during plan years 2018 through 2021, requiring members to contribute \$200 per month toward their health insurance premiums.

For the year ended August 31, 2019, the District recognized OPEB expense of \$166,634 and revenue of \$166,634 for support provided by the State.

At August 31, 2019, the District reported its proportionate share of TRS-Care's deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 191,521	\$ (56,957)
Changes in actuarial assumptions	60,226	(1,084,324)
Differences between projected and actual investment earnings	631	-
Changes in proportion and difference between the District's contributions and the proportionate share of contributions	13	(482,936)
Contributions paid to TRS subsequent to the measurement date	48,591	-
Total	<u>\$ 300,982</u>	<u>\$ (1,624,217)</u>

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued
FOR THE YEAR ENDED AUGUST 31, 2019

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

Fiscal Year Ended August 31	OPEB Expense
2020	\$ (202,120)
2021	(202,120)
2022	(202,120)
2023	(202,240)
2024	(202,308)
Thereafter	(360,917)
Total	\$ (1,371,826)

Medicare Part D Subsidies

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 TRS-Care to receive retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. For the fiscal years ended August 31, 2019, 2018, and 2017, the subsidy payments received by TRS-Care on behalf of the District were \$20,741, \$16,005, and \$14,925 respectively.

E. Employee Health Care Coverage

During the year ended August 31, 2019, employees of the District were covered by a health insurance plan (the "Plan"). The District paid premiums of \$360 per month per employee to the Plan. Employees, at their option, authorized payroll withholdings to pay premiums for dependents. All premiums were paid to a licensed insurer. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement. The contract between the District and the insurer is renewable September 1, 2020 and terms of coverage and premiums costs are included in the contractual provisions.

F. Workers' Compensation

During the year ended August 31, 2019, the District met its statutory workers' compensation obligations through participation in the TASB Risk Management Fund (the "Fund"). The Fund was created and is operated under the provisions of the Interlocal Cooperative 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 District participates in the Fund's reimbursable aggregate deductible program. As such, the member is responsible for a certain amount of claims liability as outlined on the member's Contribution and Coverage Summary document. After the member's deductible has been met, the Fund is responsible for additional claims liability.

The Fund and its members are protected against higher than expected claims costs 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, 2018, the Fund carries a discount reserve of \$48,977,531 for future development on reported claims and claims that have been incurred but not yet reported. For the year ended August 31, 2019, the Fund anticipated no additional liability to members beyond their contractual obligation for payment of contributions and reimbursable aggregate deductibles.

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, 2018 are available on the TASB Risk Management Fund website and have been filed with the Texas Department of Insurance in Austin.

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*

FOR THE YEAR ENDED AUGUST 31, 2019

G. Unemployment Compensation

During the year ended August 31, 2019, the District provided unemployment compensation coverage to its employees through participation in the TASB Risk Management Fund (the "Fund"). The Fund was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. The Fund's Unemployment Compensation Program is authorized by Section 22.005 of the Texas Education Code and Chapter 172 of the Texas Local Government Code. All members participating in the Fund execute interlocal agreements that define the responsibilities of the parties.

The Fund meets its quarterly obligation to the Texas Workforce Commission. Expenses are accrued monthly until the quarterly payment has been made. Expenses can be reasonably estimated; therefore, there is no need for specific or aggregate stop-loss coverage for the unemployment compensation pool. For the year ended August 31, 2019, the Fund anticipates that the District has no additional liability beyond the contractual obligation for payment of contribution.

The Fund engages the services of an independent auditor to conduct a financial audit after the close of each plan year on August 31. The audit is accepted by the Fund's Board of Trustees in February of the following year. The Fund's audited financial statements as of August 31, 2018 are available at the TASB offices and have been filed with the Texas Department of Insurance in Austin.

H. Shared Services Arrangements

The District participates in a shared services arrangement (SSA) for the improvement of the education of limited English proficient children funded under ESSA, Title III, Part A, English Language Acquisition and Language Enhancement. The District neither has a joint ownership interest in fixed assets purchased by the fiscal agent, Education Service Center – Region VI, 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 the District. The fiscal agent is responsible for part of the financial activities of the SSA. Region VI is reporting \$1,437 as expenditures incurred on behalf of the District.

The District participates in an SSA for the education of career and technology students, funded under Title II, Basic Grant Career and Technology Education. The district neither has a joint ownership interest in fixed assets purchased by the fiscal agent, Education Service Center – Region VI, 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 the District. The fiscal agent is responsible for part of the financial activities of the SSA. Region VI is reporting \$3,431 as expenditures incurred on behalf of the District.

The District participates in the Grimes County Co-op Shared Services, which is an SSA for special education services. The SSA includes five independent school districts with Navasota Independent School District as the fiscal agent. Expenditures on behalf of the District are \$3,770.

I. Prior Period Adjustment

Beginning net position for the governmental activities was restated to recognize the change in accreted interest payable as of August 31, 2018.

	Governmental Activities
Beginning net position	\$ (489,735)
Change in accreted interest payable	859,297
Beginning net position - restated	<u>\$ 369,562</u>

Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED AUGUST 31, 2019

EXHIBIT G-1
 Page 1 of 2

Data Control Codes		1	2	3	Variance with Final Budget Positive (Negative)
		Budgeted Amounts		Actual	
		Original	Final		
REVENUES:					
5700	Local and Intermediate Sources	\$ 6,465,507	\$ 6,624,877	\$ 6,625,220	\$ 343
5800	State Program Revenues	1,776,445	2,089,550	1,912,409	(177,141)
5900	Federal Program Revenues	--	--	21,752	21,752
5020	Total Revenues	<u>8,241,952</u>	<u>8,714,427</u>	<u>8,559,381</u>	<u>(155,046)</u>
EXPENDITURES:					
Current:					
Instruction and Instructional Related Services:					
0011	Instruction	4,156,969	4,325,969	4,296,952	29,017
0012	Instructional Resources and Media Services	101,168	103,668	101,061	2,607
0013	Curriculum and Staff Development	28,105	44,605	40,265	4,340
	Total Instruction and Instr. Related Services	<u>4,286,242</u>	<u>4,474,242</u>	<u>4,438,278</u>	<u>35,964</u>
Instructional and School Leadership:					
0021	Instructional Leadership	117,864	122,864	119,475	3,389
0023	School Leadership	417,093	395,093	388,589	6,504
	Total Instructional and School Leadership	<u>534,957</u>	<u>517,957</u>	<u>508,064</u>	<u>9,893</u>
Support Services - Student (Pupil):					
0031	Guidance, Counseling and Evaluation Services	238,689	238,689	231,930	6,759
0033	Health Services	63,154	69,864	67,590	2,274
0034	Student (Pupil) Transportation	674,549	723,949	710,037	13,912
0036	Cocurricular/Extracurricular Activities	426,252	426,252	419,353	6,899
	Total Support Services - Student (Pupil)	<u>1,402,644</u>	<u>1,458,754</u>	<u>1,428,910</u>	<u>29,844</u>
Administrative Support Services:					
0041	General Administration	482,780	506,580	500,603	5,977
	Total Administrative Support Services	<u>482,780</u>	<u>506,580</u>	<u>500,603</u>	<u>5,977</u>
Support Services - Nonstudent Based:					
0051	Plant Maintenance and Operations	933,454	858,454	830,093	28,361
0052	Security and Monitoring Services	58,360	73,434	70,577	2,857
0053	Data Processing Services	211,422	211,422	200,114	11,308
	Total Support Services - Nonstudent Based	<u>1,203,236</u>	<u>1,143,310</u>	<u>1,100,784</u>	<u>42,526</u>
Debt Service:					
0073	Bond Issuance Costs and Fees	--	39,322	39,322	--
	Total Debt Service	<u>--</u>	<u>39,322</u>	<u>39,322</u>	<u>--</u>
Capital Outlay:					
0081	Capital Outlay	--	1,497,769	1,222,454	275,315
	Total Capital Outlay	<u>--</u>	<u>1,497,769</u>	<u>1,222,454</u>	<u>275,315</u>
Intergovernmental Charges:					
0093	Payments to Fiscal Agent/Member Dist.-SSA	120,879	102,879	102,463	416
0099	Other Intergovernmental Charges	211,214	220,614	220,565	49
	Total Intergovernmental Charges	<u>332,093</u>	<u>323,493</u>	<u>323,028</u>	<u>465</u>
6030	Total Expenditures	<u>8,241,952</u>	<u>9,961,427</u>	<u>9,561,443</u>	<u>399,984</u>
1100	Excess (Deficiency) of Revenues Over (Under)				
1100	Expenditures	<u>--</u>	<u>(1,247,000)</u>	<u>(1,002,062)</u>	<u>244,938</u>

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED AUGUST 31, 2019

EXHIBIT G-1
 Page 2 of 2

Data Control Codes	1		2	3	Variance with Final Budget Positive (Negative)
	Budgeted Amounts			Actual	
	Original	Final			
Other Financing Sources (Uses):					
7911	Capital-Related Debt Issued (Regular Bonds)	\$ --	\$ 1,250,000	\$ 1,250,000	\$ --
8911	Transfers Out	--	(3,000)	(1,747)	1,253
7080	Total Other Financing Sources and (Uses)	--	1,247,000	1,248,253	1,253
1200	Net Change in Fund Balance	--	--	246,191	246,191
0100	Fund Balance - Beginning	3,209,914	3,209,914	3,209,914	--
3000	Fund Balance - Ending	\$ 3,209,914	\$ 3,209,914	\$ 3,456,105	\$ 246,191

Notes to the Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

*SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS (TRS)
FOR THE YEAR ENDED AUGUST 31, 2019*

	Measurement Year*			
	2018	2017	2016	2015
District's proportion of the net pension liability (asset)	0.0044930%	0.0043602%	0.0044465%	0.0046769%
District's proportionate share of the net pension liability (asset)	\$ 2,473,076	\$ 1,394,168	\$ 1,680,248	\$ 1,653,222
State's proportionate share of the net pension liability (asset) associated with the District	4,599,055	2,714,519	3,108,583	2,829,973
Total	<u>\$ 7,072,131</u>	<u>\$ 4,108,687</u>	<u>\$ 4,788,831</u>	<u>\$ 4,483,195</u>
District's covered payroll **	\$ 5,293,573	\$ 5,115,705	\$ 4,858,144	\$ 4,586,181
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	46.72%	27.26%	34.59%	36.05%
Plan fiduciary net position as a percentage of the total pension liability	73.74%	82.17%	78.00%	78.43%

* Only five years' worth of information is currently available.

** As of measurement date.

Notes to Required Supplementary Information:

Changes in Assumptions:

The Total Pension Liability, as of August 31, 2018 was developed using a roll-forward method from the August 31, 2017 valuation.

Demographic assumptions including post-retirement mortality, termination rates, and rates of retirement were updated based on the experience study performed for TRS for the period ending August 31, 2017.

Economic assumptions including rates of salary increases for individual participants was updated based on the same experience study.

The discount rate changed from 8.00% as of August 31, 2017 to 6.907% as of August 31, 2018.

The long-term assumed rate of return changed from 8.00% to 7.25%.

The change in the long-term assumed rate of return, combined with the change in the single discount rate were the primary reasons for the increase in the net pension liability.

Changes in Benefits:

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

2014

0.0021607%

\$ 577,154

2,575,719
\$ 3,152,873

\$ 4,311,406

13.39%

83.25%

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT*SCHEDULE OF DISTRICT CONTRIBUTIONS**TEACHER RETIREMENT SYSTEM OF TEXAS (TRS)**LAST TEN FISCAL YEARS*

	Fiscal Year				
	2019	2018	2017	2016	2015
Contractually required contribution	\$ 144,915	\$ 146,808	\$ 142,903	\$ 140,975	\$ 138,279
Contributions in relation to the contractually required contribution	144,915	146,808	142,903	140,975	138,279
Contribution deficiency (excess)	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
District's covered payroll	\$ 5,292,974	\$ 5,293,573	\$ 5,115,075	\$ 4,858,144	\$ 4,586,181
Contributions as a percentage of covered payroll	2.74%	2.77%	2.79%	2.90%	3.02%

		Fiscal Year							
		2014	2013	2012	2011	2010			
\$	54,779	\$	46,335	\$	54,005	\$	58,572	\$	57,706
	54,779		46,335		54,005		58,572		57,706
\$	<u> -- </u>	\$	<u> -- </u>	\$	<u> -- </u>	\$	<u> -- </u>	\$	<u> -- </u>
\$	4,311,406	\$	3,969,412	\$	4,028,721	\$	4,230,035	\$	4,210,949
	1.27%		1.17%		1.34%		1.38%		1.37%

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE
 SHARE OF THE NET OPEB LIABILITY
 TEXAS PUBLIC SCHOOL RETIRED EMPLOYEES GROUP INSURANCE PROGRAM (TRS-CARE)
 FOR THE YEAR ENDED AUGUST 31, 2019

	Measurement	
	2018	2017
District's proportion of the collective net OPEB liability (asset)	0.0072282%	0.0081085%
District's proportionate share of the collective net OPEB liability (asset)	\$ 3,609,088	\$ 3,526,067
State proportionate share of the collective net OPEB liability (asset) associated with the District	4,581,121	4,023,180
Total	<u>\$ 8,190,209</u>	<u>\$ 7,549,247</u>
District's covered payroll**	\$ 5,293,573	\$ 5,115,075
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	68.18%	68.93%
Plan fiduciary net position as a percentage of the total OPEB liability	1.57%	0.91%

*Only two years' worth of information is currently available.

**As of the measurement date.

Notes to Required Supplementary Information:

Changes in Assumptions: There were changes in assumptions that affected measurement of the total OPEB liability since the prior measurement period.

- Adjustments were made for retirees that were known to have discontinued their healthcare coverage in fiscal year 2018. This change increased the total OPEB liability.
- The healthcare trend rate assumption was updated to reflect the anticipated return of the HIF in 2020. This change increased the total OPEB liability.
- Demographic and economic assumptions were updated based on the experience study performed for TRS for the period ending August 31, 2017. This change increased the total OPEB liability.
- The discount rate was changed from 3.42% as of August 31, 2017 to 3.69% as of August 31, 2018. This change lowered the total OPEB liability to \$2.3 billion.

Changes in Benefits: There were changes in benefits that affected measurement of the total OPEB liability since the prior measurement period.

- Created a high-deductible health plan that provides a zero cost for generic prescriptions for certain preventive drugs and provides a zero premium for disability retirees who retired as a disability retiree on or before January 1, 2017 and are not eligible to enroll in Medicare.
- Created a single Medicare Adventure plan and Medicare prescription drug plan for all Medicare-eligible participants.
- Allowed TRS-Care to provide other appropriate health benefit plans to address the needs of enrollees eligible for Medicare.
- Allowed eligible retirees and their eligible dependents to enroll in TRS-Care when the retiree reaches 65 years of age, rather than waiting for the next enrollment period.
- Eliminated free coverage under TRS-Care, except for certain disability retirees enrolled during plan years 2018 and through 2021, requiring members to contribute \$200 per month toward their health insurance premiums.

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS
TEXAS PUBLIC SCHOOL RETIRED EMPLOYEES GROUP INSURANCE PROGRAM (TRS-CARE)
FOR THE YEAR ENDED AUGUST 31, 2019

EXHIBIT G-5

	Fiscal Year*	
	2019	2018
Statutorily or contractually required District contribution	\$ 48,591	\$ 49,907
Contributions recognized by OPEB in relation to statutorily or contractually required contribution	48,591	49,907
Contribution deficiency (excess)	<u>\$ --</u>	<u>\$ --</u>
District's covered payroll	\$ 5,292,974	\$ 5,293,573
Contributions as a percentage of covered payroll	0.92%	0.94%

*Only two years' worth of information is currently available.

This page is left blank intentionally.

Combining Statements as Supplementary Information

This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

AUGUST 31, 2019

Data Control Codes	Special Revenue Funds	Permanent Fund	Total Nonmajor Governmental Funds (See Exhibit C-1)	
ASSETS:				
1110	Cash and Cash Equivalents	\$ 51,625	\$ --	\$ 51,625
1120	Current Investments	--	31,470	31,470
1240	Due from Other Governments	68,505	--	68,505
1290	Other Receivables	4,117	--	4,117
1300	Inventories	11,753	--	11,753
1000	Total Assets	<u>\$ 136,000</u>	<u>\$ 31,470</u>	<u>\$ 167,470</u>
LIABILITIES:				
Current Liabilities:				
2110	Accounts Payable	\$ 19,916	\$ --	\$ 19,916
2160	Accrued Wages Payable	8,864	--	8,864
2170	Due to Other Funds	52,382	--	52,382
2180	Due to Other Governments	5,000	--	5,000
2000	Total Liabilities	<u>86,162</u>	<u>--</u>	<u>86,162</u>
FUND BALANCES:				
Nonspendable Fund Balances:				
3410	Inventories	11,753	--	11,753
3425	Endowment Principal	--	25,000	25,000
Restricted Fund Balances:				
3450	Federal/State Funds Grant Restrictions	21,604	--	21,604
3490	Other Restrictions of Fund Balance	16,481	6,470	22,951
3000	Total Fund Balances	<u>49,838</u>	<u>31,470</u>	<u>81,308</u>
4000	Total Liabilities and Fund Balances	<u>\$ 136,000</u>	<u>\$ 31,470</u>	<u>\$ 167,470</u>

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2019

Data Control Codes	Special Revenue Funds	Permanent Fund	Total Nonmajor Governmental Funds (See Exhibit C-2)
REVENUES:			
5700 <i>Local and Intermediate Sources</i>	\$ 172,296	\$ 588	\$ 172,884
5800 <i>State Program Revenues</i>	49,656	--	49,656
5900 <i>Federal Program Revenues</i>	546,910	--	546,910
5020 Total Revenues	<u>768,862</u>	<u>588</u>	<u>769,450</u>
EXPENDITURES:			
Current:			
0011 <i>Instruction</i>	212,986	--	212,986
0013 <i>Curriculum and Staff Development</i>	154,827	--	154,827
0023 <i>School Leadership</i>	3,398	--	3,398
0035 <i>Food Service</i>	341,688	--	341,688
0036 <i>Cocurricular/Extracurricular Activities</i>	27,156	--	27,156
0041 <i>General Administration</i>	1,097	--	1,097
0051 <i>Facilities Maintenance and Operations</i>	7,746	--	7,746
0052 <i>Security and Monitoring Services</i>	3,369	--	3,369
6030 Total Expenditures	<u>752,267</u>	<u>--</u>	<u>752,267</u>
1100 Excess (Deficiency) of Revenues Over (Under)			
1100 Expenditures	<u>16,595</u>	<u>588</u>	<u>17,183</u>
Other Financing Sources and (Uses):			
7915 <i>Transfers In</i>	<u>1,747</u>	<u>--</u>	<u>1,747</u>
7080 Total Other Financing Sources and (Uses)	<u>1,747</u>	<u>--</u>	<u>1,747</u>
1200 Net Change in Fund Balances	<u>18,342</u>	<u>588</u>	<u>18,930</u>
0100 Fund Balances - Beginning	<u>31,496</u>	<u>30,882</u>	<u>62,378</u>
3000 Fund Balances - Ending	<u>\$ 49,838</u>	<u>\$ 31,470</u>	<u>\$ 81,308</u>

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

AUGUST 31, 2019

Data Control Codes	211 ESEA Title I Improving Basic Programs	224 IDEA-B Formula	240 National School Breakfast/Lunch Program	255 Title II, Part A Supp. Effective Instruction	
ASSETS:					
1110	Cash and Cash Equivalents	\$ --	\$ --	\$ 35,144	\$ --
1240	Due from Other Governments	--	--	16,123	--
1290	Other Receivables	--	--	4,117	--
1300	Inventories	--	--	11,753	--
1000	Total Assets	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 67,137</u>	<u>\$ --</u>
LIABILITIES:					
Current Liabilities:					
2110	Accounts Payable	\$ --	\$ --	\$ 19,916	\$ --
2160	Accrued Wages Payable	--	--	8,864	--
2170	Due to Other Funds	--	--	--	--
2180	Due to Other Governments	--	--	5,000	--
2000	Total Liabilities	<u>--</u>	<u>--</u>	<u>33,780</u>	<u>--</u>
FUND BALANCES:					
Nonspendable Fund Balances:					
3410	Inventories	--	--	11,753	--
Restricted Fund Balances:					
3450	Federal/State Funds Grant Restrictions	--	--	21,604	--
3490	Other Restrictions of Fund Balance	--	--	--	--
3000	Total Fund Balances	<u>--</u>	<u>--</u>	<u>33,357</u>	<u>--</u>
4000	Total Liabilities and Fund Balances	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 67,137</u>	<u>\$ --</u>

287 Texas Teacher and School Leader Incentive Program	289 Title IV, Part A, Subpart 1	410 State Textbook	429 State Funded Special Revenue	461 Campus Activity
\$ --	\$ --	\$ --	\$ --	\$ 4
52,382	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 52,382</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 4</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
52,382	--	--	--	--
--	--	--	--	--
<u>52,382</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	4
--	--	--	--	4
<u>\$ 52,382</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 4</u>

This page is left blank intentionally.

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

AUGUST 31, 2019

Data Control Codes	483	499	Total Nonmajor Special Revenue Funds (See Exhibit H-1)	
	Athletic	Education Foundation		
ASSETS:				
1110	Cash and Cash Equivalents	\$ 10,329	\$ 6,148	\$ 51,625
1240	Due from Other Governments	--	--	68,505
1290	Other Receivables	--	--	4,117
1300	Inventories	--	--	11,753
1000	Total Assets	<u>\$ 10,329</u>	<u>\$ 6,148</u>	<u>\$ 136,000</u>
LIABILITIES:				
Current Liabilities:				
2110	Accounts Payable	\$ --	\$ --	\$ 19,916
2160	Accrued Wages Payable	--	--	8,864
2170	Due to Other Funds	--	--	52,382
2180	Due to Other Governments	--	--	5,000
2000	Total Liabilities	<u>--</u>	<u>--</u>	<u>86,162</u>
FUND BALANCES:				
Nonspendable Fund Balances:				
3410	Inventories	--	--	11,753
Restricted Fund Balances:				
3450	Federal/State Funds Grant Restrictions	--	--	21,604
3490	Other Restrictions of Fund Balance	10,329	6,148	16,481
3000	Total Fund Balances	<u>10,329</u>	<u>6,148</u>	<u>49,838</u>
4000	Total Liabilities and Fund Balances	<u>\$ 10,329</u>	<u>\$ 6,148</u>	<u>\$ 136,000</u>

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES,

AND CHANGES IN FUND BALANCES

NONMAJOR SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED AUGUST 31, 2019

Data Control Codes	211 ESEA Title I Improving Basic Programs	224 IDEA-B Formula	240 National School Breakfast/Lunch Program	255 Title II, Part A Supp. Effective Instruction
REVENUES:				
5700 <i>Local and Intermediate Sources</i>	\$ --	\$ --	\$ 114,018	\$ --
5800 <i>State Program Revenues</i>	--	--	8,331	--
5900 <i>Federal Program Revenues</i>	76,909	3,770	246,497	14,790
5020 <i>Total Revenues</i>	<u>76,909</u>	<u>3,770</u>	<u>368,846</u>	<u>14,790</u>
EXPENDITURES:				
Current:				
0011 <i>Instruction</i>	76,909	3,770	--	--
0013 <i>Curriculum and Staff Development</i>	--	--	--	14,790
0023 <i>School Leadership</i>	--	--	--	--
0035 <i>Food Service</i>	--	--	341,688	--
0036 <i>Cocurricular/Extracurricular Activities</i>	--	--	--	--
0041 <i>General Administration</i>	--	--	--	--
0051 <i>Facilities Maintenance and Operations</i>	--	--	7,746	--
0052 <i>Security and Monitoring Services</i>	--	--	--	--
6030 <i>Total Expenditures</i>	<u>76,909</u>	<u>3,770</u>	<u>349,434</u>	<u>14,790</u>
1100 <i>Excess (Deficiency) of Revenues Over (Under)</i>				
1100 <i>Expenditures</i>	--	--	19,412	--
Other Financing Sources and (Uses):				
7915 <i>Transfers In</i>	--	--	1,747	--
7080 <i>Total Other Financing Sources and (Uses)</i>	--	--	1,747	--
1200 <i>Net Change in Fund Balances</i>	--	--	21,159	--
0100 <i>Fund Balances - Beginning</i>	--	--	12,198	--
3000 <i>Fund Balances - Ending</i>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 33,357</u>	<u>\$ --</u>

287 Texas Teacher and School Leader Incentive Program	289 Title IV, Part A, Subpart 1	410 State Textbook	429 State Funded Special Revenue	461 Campus Activity
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	40,975	350	--
194,944	10,000	--	--	--
<u>194,944</u>	<u>10,000</u>	<u>40,975</u>	<u>350</u>	<u>--</u>
51,766	6,631	40,975	350	--
138,763	--	--	--	--
3,398	--	--	--	--
--	--	--	--	--
--	--	--	--	--
1,017	--	--	--	80
--	--	--	--	--
--	3,369	--	--	--
<u>194,944</u>	<u>10,000</u>	<u>40,975</u>	<u>350</u>	<u>80</u>
--	--	--	--	(80)
--	--	--	--	--
--	--	--	--	--
--	--	--	--	(80)
--	--	--	--	84
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 4</u>

This page is left blank intentionally.

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2019

Data Control Codes	483 <u>Athletic</u>	499 <u>Education Foundation</u>	Total Nonmajor Special Revenue Funds (See Exhibit H-2)
REVENUES:			
5700 <i>Local and Intermediate Sources</i>	\$ 24,375	\$ 33,903	\$ 172,296
5800 <i>State Program Revenues</i>	--	--	49,656
5900 <i>Federal Program Revenues</i>	--	--	546,910
5020 Total Revenues	<u>24,375</u>	<u>33,903</u>	<u>768,862</u>
EXPENDITURES:			
Current:			
0011 <i>Instruction</i>	--	32,585	212,986
0013 <i>Curriculum and Staff Development</i>	--	1,274	154,827
0023 <i>School Leadership</i>	--	--	3,398
0035 <i>Food Service</i>	--	--	341,688
0036 <i>Cocurricular/Extracurricular Activities</i>	27,156	--	27,156
0041 <i>General Administration</i>	--	--	1,097
0051 <i>Facilities Maintenance and Operations</i>	--	--	7,746
0052 <i>Security and Monitoring Services</i>	--	--	3,369
6030 Total Expenditures	<u>27,156</u>	<u>33,859</u>	<u>752,267</u>
1100 Excess (Deficiency) of Revenues Over (Under)			
1100 Expenditures	<u>(2,781)</u>	<u>44</u>	<u>16,595</u>
Other Financing Sources and (Uses):			
7915 <i>Transfers In</i>	--	--	1,747
7080 Total Other Financing Sources and (Uses)	<u>--</u>	<u>--</u>	<u>1,747</u>
1200 Net Change in Fund Balances	<u>(2,781)</u>	<u>44</u>	<u>18,342</u>
0100 Fund Balances - Beginning	13,110	6,104	31,496
3000 Fund Balances - Ending	<u>\$ 10,329</u>	<u>\$ 6,148</u>	<u>\$ 49,838</u>

This page is left blank intentionally.

Other Supplementary Information

This section includes financial information and disclosures not required by the Governmental Accounting Standards Board and not considered a part of the basic financial statements. It may, however, include information which is required by other entities.

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
FOR THE YEAR ENDED AUGUST 31, 2019

Year Ended August 31	Tax Rates		Assessed/Appraised Value For School Tax Purposes
	1	2	
	Maintenance	Debt Service	
2010 and Prior Years	Various	Various	Various
2011	\$ 1.04	\$.3850	\$ 438,265,214
2012	\$ 1.04	\$.3600	\$ 455,186,426
2013	\$ 1.04	\$.3400	\$ 529,214,512
2014	\$ 1.04	\$.4444	\$ 473,013,644
2015	\$ 1.04	\$.4300	\$ 508,767,998
2016	\$ 1.04	\$.4100	\$ 559,118,677
2017	\$ 1.04	\$.3575	\$ 551,481,737
2018	\$ 1.04	\$.3400	\$ 578,338,220
2019 (School Year Under Audit)	\$ 1.04	\$.3328	\$ 610,075,262

1000 Totals

9000 - Portion of Row 1000 for Taxes Paid into Tax Increment Zone Under Chapter 311, Tax Code

10 Beginning Balance 9/1/18	20 Current Year's Total Levy	31 Maintenance Collections	32 Debt Service Collections	40 Entire Year's Adjustments	50 Ending Balance 8/31/19
\$ 91,977	\$ --	\$ 3,126	\$ 1,153	\$ (12,274)	\$ 75,424
21,908	--	759	281	(867)	20,001
24,175	--	2,100	727	(835)	20,513
34,057	--	3,879	1,268	(823)	28,087
40,975	--	5,215	2,227	(719)	32,814
38,504	--	5,906	2,442	164	30,320
43,015	--	11,532	4,546	327	27,264
82,476	--	27,375	9,410	(4,208)	41,483
148,165	--	54,761	17,320	(12,781)	63,303
--	8,375,113	6,249,941	2,001,053	--	124,119
<u>\$ 525,252</u>	<u>\$ 8,375,113</u>	<u>\$ 6,364,594</u>	<u>\$ 2,040,427</u>	<u>\$ (32,016)</u>	<u>\$ 463,328</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

EXHIBIT J-2

NATIONAL SCHOOL BREAKFAST AND LUNCH PROGRAM
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED AUGUST 31, 2019

Data Control Codes	1		2		3		Variance with Final Budget Positive (Negative)
	Budgeted Amounts				Actual		
	Original		Final				
REVENUES:							
5700	<i>Local and Intermediate Sources</i>		\$ 122,367	\$ 122,367	\$ 114,018	\$ (8,349)	
5800	<i>State Program Revenues</i>		12,099	12,099	8,331	(3,768)	
5900	<i>Federal Program Revenues</i>		238,840	238,840	246,497	7,657	
5020	Total Revenues		<u>373,306</u>	<u>373,306</u>	<u>368,846</u>	<u>(4,460)</u>	
EXPENDITURES:							
Current:							
Support Services - Student (Pupil):							
0035	<i>Food Services</i>		369,306	359,306	341,688	17,618	
	Total Support Services - Student (Pupil)		<u>369,306</u>	<u>359,306</u>	<u>341,688</u>	<u>17,618</u>	
Support Services - Nonstudent Based:							
0051	<i>Plant Maintenance and Operations</i>		4,000	14,000	7,746	6,254	
	Total Support Services - Nonstudent Based		<u>4,000</u>	<u>14,000</u>	<u>7,746</u>	<u>6,254</u>	
6030	Total Expenditures		<u>373,306</u>	<u>373,306</u>	<u>349,434</u>	<u>23,872</u>	
1100	Excess (Deficiency) of Revenues Over (Under)						
1100	Expenditures		--	--	19,412	19,412	
Other Financing Sources (Uses):							
7915	<i>Transfers In</i>		--	--	1,747	1,747	
7080	Total Other Financing Sources and (Uses)		<u>--</u>	<u>--</u>	<u>1,747</u>	<u>1,747</u>	
1200	Net Change in Fund Balance		--	--	21,159	21,159	
0100	Fund Balance - Beginning		12,198	12,198	12,198	--	
3000	Fund Balance - Ending		<u>\$ 12,198</u>	<u>\$ 12,198</u>	<u>\$ 33,357</u>	<u>\$ 21,159</u>	

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

EXHIBIT J-3

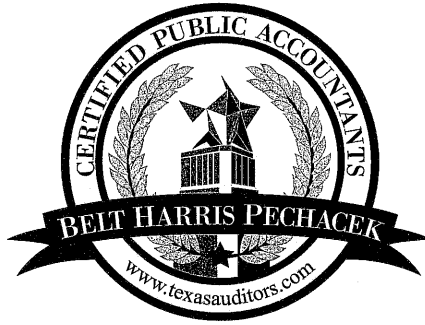
DEBT SERVICE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED AUGUST 31, 2019

Data Control Codes	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	1	2	3		
	Original	Final	Actual		
REVENUES:					
5700	Local and Intermediate Sources	\$ 1,943,343	\$ 1,943,343	\$ 2,082,809	\$ 139,466
5800	State Program Revenues	28,864	28,864	28,054	(810)
5020	Total Revenues	<u>1,972,207</u>	<u>1,972,207</u>	<u>2,110,863</u>	<u>138,656</u>
EXPENDITURES:					
Debt Service:					
0071	Principal on Long-Term Debt	1,972,207	532,315	532,315	--
0072	Interest on Long-Term Debt	--	1,436,441	1,396,691	39,750
0073	Bond Issuance Costs and Fees	--	14,751	14,751	--
0073	Payment to Escrow Agent	--	987,057	987,057	--
	Total Debt Service	<u>1,972,207</u>	<u>2,970,564</u>	<u>2,930,814</u>	<u>39,750</u>
6030	Total Expenditures	<u>1,972,207</u>	<u>2,970,564</u>	<u>2,930,814</u>	<u>39,750</u>
1100	Excess (Deficiency) of Revenues Over (Under)				
1100	Expenditures	--	(998,357)	(819,951)	178,406
1200	Net Change in Fund Balance	--	(998,357)	(819,951)	178,406
0100	Fund Balance - Beginning	1,013,850	1,013,850	1,013,850	--
3000	Fund Balance - Ending	<u>\$ 1,013,850</u>	<u>\$ 15,493</u>	<u>\$ 193,899</u>	<u>\$ 178,406</u>

This page is left blank intentionally.

Other Compliance Section

This page is left blank intentionally.



Independent Auditors' 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*

To the Board of Trustees of
Anderson-Shiro Consolidated Independent School District:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Anderson-Shiro Consolidated Independent School District (the "District") , as of and for the year ended August 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 28, 2019.

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) to determine the 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 District'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.

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 determination of financial statement amounts. 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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

A stylized signature in black ink that reads "BELT HARRIS PECHACEK, LLLP". The letters are intertwined and decorative.

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
October 28, 2019

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2019

A. Summary of Auditors' Results

1. Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified? Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Noncompliance material to financial statements noted? Yes X No

B. Financial Statement Findings

NONE

C. Federal Award Findings and Questioned Costs

NONE

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED AUGUST 31, 2019

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
NONE NOTED		

ANDERSON-SHIRO CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

SCHEDULE OF REQUIRED RESPONSES TO SELECTED SCHOOL FIRST INDICATORS
AS OF AUGUST 31, 2019

Data Control Codes		Responses
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
SF4	Was there an unmodified opinion in the Annual Financial Report?	Yes
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	No
SF7	Did the District make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other governmental agencies?	Yes
SF8	Did the District <u>not</u> receive an adjusted repayment schedule for more than one fiscal year for an over allocation of Foundation School Program (FSP) funds as a result of a financial hardship?	Yes
SF10	What was the total accumulated accretion on capital appreciation bonds (CABs) included in government-wide financial statements at fiscal year end?	\$ 115,940
SF11	Net pension asset (object 1920) at fiscal year end	\$ --
SF12	Net pension liability (object 2540) at fiscal year end	\$ 2,473,076

This page is left blank intentionally.



MEMORANDUM

To: Scott Beene, Superintendent

From: Marcy Pavlock, Elementary Principal

Date: November 11, 2019

Subject: Anderson-Shiro Elementary Board Report

- We had a great turnout on October 11 for parent conferences. The staff planning day on October 14 was much appreciated.
- Our first pizza party for our Reading Challenge was on Friday, October 18th. We certainly appreciate the City of Anderson for letting us utilize the hall free of charge.
- We recognized Bus Safety Week October 21-25. The bus drivers came and gave a presentation to our students during their specials time about safety rules on the bus.
- The 50th day of school was October 24 and our students had a blast during their specials time rocking and rolling to 50's tunes, playing with hula hoops, and taking their pictures in front of a photo backdrop.
- Our Life Skills class went to the movies on October 25th. They were going to go to the park as well, but it was too cold.
- We celebrated Red Ribbon Week October 28-November 1. All of the students had a great time dressing up different ways each day and they were also very interested in the K-9 presentation that Officer Smith set up that week.
- 1st grade went on a Field Trip to Oil Ranch on Friday, November 8th.
- 2nd grade will be performing at the Veterans' Day Assembly at the secondary campus today, November 11th.
- The Penny War that our methods students began for extra library funds and our annual food drive are both going strong right now at school.
- This November we have 13 methods students from Sam Houston State University in our classrooms at the elementary. We are proud to have these future teachers here to learn and grow.

Upcoming Dates

- November 12 - Family Night at Elementary - 5-6:30PM
- November 13 - 5th grade to attend OPAS performance in College Station
- November 15 - Fall Picture Retakes
- November 18-22 - Book Fair
- November 20 - Donuts with Dad and 1st grade to attend OPAS performance
- November 21 - 5th grade to Inner Space Caverns
- November 22 - Thanksgiving Potluck, Food Drive Ends, Turkey Trot
- November 25-29 - Thanksgiving Holidays
- December 4 - 3rd grade to attend Texas A&M Basketball game



MEMORANDUM

To: Scott Beene, Superintendent

From: Dwayne Ross, Principal

Date: November 11, 2019

Subject: Jr/Sr High School Board Report

Since our last Meeting

- October 18th - FFA held their Ag Olympics at the Ag barn.
- October 21st - SRO Smith had a Vaping presentation at the HS, which about 20 people attended.
- October 23rd - FFA had their Greenhand camp at Willis HS.
Band had their marching competition.
We held "Stop the Bleed" training for approx. 170 secondary students.
- October 25th - Mrs. Whittle and Mrs. Wisnoski attended a BPA Conference for Business classes and our BPA organization.
- October 27th - FFA hosted Super Sunday, where most of their LDE teams showcased their talents for parents and close friends.
- October 29th - We had a guest speaker in conjunction with our Red Ribbon Week activities.
- October 30th - Dr Fiaschetti and Mrs. Beene attended a job fair at Sam Houston State.
- October 31st - Mr. Beene, Mr. Hesterman, SRO Smith, and myself attended a Safe Schools Workshop at Region VI in Huntsville.

Upcoming Events

- November 5th - Senior Pictures and Fall picture retakes starting at 8:30 at HS.
- November 7th - FFA has an Invitational LDE contest at Tarleton State.
- November 11th - Student Council is hosting our annual Veteran's Day Assembly at the Secondary Campus.
FFA has their District 4 LDE Contests.
- November 14th - FFA has a meeting at the HS cafeteria with their fundraiser drawing for the Ag Booster Club. Ag Booster meeting at 6, FFA meeting at 6:30.
- November 25th - 29th - THANKSGIVING HOLIDAYS



MEMORANDUM

To: Scott Beene, Superintendent

From: Brad Hodges, Athletic Director/Head Football Coach

Date: November 11, 2019

Subject: Athletics Board Report

The fall athletic season is wrapping up and we are starting to kickoff our winter sports schedules but not before some thrilling postseason action. We have a lot of successes to celebrate in Fighting Owl Athletics including several championships.

Cross Country has had another good season and it is not over yet as a Fighting Owl will be running in the State Meet. The Owls hosted the District Cross Country Meet and our beautiful course was the backdrop for several exciting finishes. The boys team had a great showing advancing to the Regional Meet behind strong performances from Alex Flores, Karrter Ellis and Jarod Thane. On the girls side, Fabiola Hernandez posted her best time of the year paced the Owls as she too advanced to the Regional Meet. All had strong showings at the Regional Meet in Huntsville but it was Alex Flores who used a strong finishing kick to advance to the State Cross Country Meet. We are looking forward to cheering Alex on as he competes for Fighting Owls in Round Rock on November 9th. Many of our runners will be returning next year and combined with some strong runners at the junior high level, next year promises to be another good one for Fighting Owl Cross Country.

Lady Owl Volleyball continues to rack up championships after yet another District Championship. After running through district with an undefeated record the Lady Owls were crowned District Champions for the fourth consecutive year. They will start playoff action tonight (Nov. 4) as they take on Tidehaven in Columbus. It should be an exciting playoff run as the team is rounding in to form with some strong play as they head into the postseason.

It is getting close to time for postseason football as well and the Fighting Owls will be a part of the 3A playoffs for the second year in a row. Anderson-Shiro went on the road and defeated the Kountze Lions 52-6 to clinch another berth in the

playoffs. With one game to go in the season there is still a lot left up in the air concerning seeding and location but the Fighting Owls will be playing November 14th or 15th. It has been a year of standout performances for the Fighting Owls and through 9 weeks of the season they are averaging 35.5 points per game while allowing only 10.8. The Fighting Owls are looking to build off the strong season and capture the first playoff win in school history.

We have got more sports on the way too as basketball and powerlifting are right the corner and will be in full swing soon. We look forward to seeing everyone at the playoff games and at all the upcoming Fighting Owl sporting events.



MEMORANDUM

To: Scott Beene, Superintendent
From: Brenda McDonald, Director of Technology
Date: November 11, 2019
Subject: Technology Board Report



**6th & 8th Grade
Student Meetings
Tuesday, Oct. 15th**



**Connect with Tech/ 1:1
Chromebook Initiative**

We are in full swing with our Connect with Tech/ 1:1 Junior High Initiative. A parent meeting was held for 6th & 8th grade parents on October 15th for parents to ask questions and voice any concerns. Interactions were positive from parents. We

have passed out the majority of these Chromebooks at this point; we are still waiting on some students to return forms.

3CX Phone Project

We have begun preliminary preparations in order to transfer our VoIP phone system from our current Cisco server to a 3CX system. This new system will be housed at ASCISD, but managed by Region 6. It will be a more reliable and cost-effective solution than upgrading our current Cisco equipment. We are waiting on Century Link at this point to be able to proceed. Century Link will remain our provider.





Print Shop Class Laptops

Students in Mrs. Whittle's CTE Print Shop class have received their new laptops loaded with Adobe Creative Cloud to begin learning PhotoShop and other programs necessary for their printing projects. They will be trained on their equipment Wednesday of this week.



E-rate

We have begun preliminary preparations for E-rate for this school year. We will not need to file a Form 470 because we are in a multi-year contract with Region 6 for Internet services. We will only need to file a 471 this year.



Cybersecurity Bills

SB 820

Contact cybersecurity@tea.texas.gov
to report a breach

- **Appoint a Cybersecurity Coordinator**
 - Will submit name via **AskTed**
 - Will report a breach to TEA and notify parents
- Create a **Cybersecurity policy** to:
 - Secure district cybersecurity infrastructure
 - Determine risk and implement mitigation planning
 - Policy must not conflict with the [information security standards for institutions of higher education](#).
- **TASB** is drafting a policy that should be released by **mid-November** [Return](#)

Senate Bill 820 was passed this year and went into effect in September 2019. Each district must name a Cybersecurity Coordinator who is responsible for reporting a breach in digital security to TEA in the event of a cybersecurity attack. If student data is breached, it must be reported. There are no real parameters released as to the type of data at this point.

Senate Bill 820 also states each district must create a cybersecurity policy. We are currently working with Region 6 to assess current district security procedures and work toward increasing our readiness in the event of a breach. We are currently working through the DIR Texas Cybersecurity Framework which contains 46 specific, detailed objectives. We have heard that TASB is expected to release policy related resources for this bill sometime in the next couple of months.

More information can be found here: <https://www.tasb.org/services/legal-services/tasb-school-law-esource/business/documents/school-cybersecurity-getting-started.pdf>

Cybersecurity Bills

[HB 3834](#)

- Requires local governments to **train any employee** who has access to your computer system, and **elected officials** on cybersecurity awareness.
- DIR will produce a list of approved trainings.
 - Focus on forming information security habits and procedures that protect information resources.
 - Teach best practices for detecting, assessing, reporting, and addressing information security threats.
- Training **must take place by June 14, 2020**

<http://ly.tcea.org/DIR3834>

[Return](#)

House Bill 3834 involves training all employees on cybersecurity awareness. This includes all teachers, staff, bus drivers, cafeteria staff, maintenance staff, and school board members. Training must be accomplished with an approved vendor. Region VI's Eduhero, which we already purchase for other trainings, has just been approved today as a vendor. The course will most likely not be ready until January.



MEMORANDUM

To: Scott Beene, Superintendent

From: Dave Hesterman, Director of Operations.

Date: November 11, 2019

Subject: Operations Board Report

A. Custodial.

1. All positions are still full, and working well.
No real issues there.

B. Maintenance.

1. All but one A/C units are completed. The one for Elem Principal Office and secretary should arrive today and be installed soon.
2. Waiting on Team Sol. the control people to get everything all connected to our network so we can make changes. On-Off and temp setting remotely.
3. The new Chiller has been running like a champ.
4. The equipment to maintain the football, baseball and softball fields Just arrived.

C. Transportation.

1. The last 2 buses have come in. THANK YOU! The Sped bus came in Monday and just in time. The old sped bus is down for water pump replacement. Still down.
2. The last full size bus made its first trip last week on the Football game.
3. This leaves us with 4 buses with over 120K miles. #3,4.5 and 7. But 5 and 7 have fresh engines over the last year or so.



MEMORANDUM

To: Scott Beene, Superintendent

From: Dr. Carolyn Fiaschetti, Executive Director of Curriculum, Instruction, & Accountability

Date: Monday, November 11, 2019

Subject: Teaching and Learning Board Report

Academics/Accountability:

TEA has shared that the districts Texas Academic Performance Report (TAPR) will be released in early November 2019 for the 2018-2019 school year. This annual report summarizes a wide range of information on the performance of students in each school/district in the state of Texas. Performance is disaggregated by student groups.

Information listed below from TEA in regard to CTE and 2020 accountability ratings.

For 2020 accountability ratings, Career and Technical Education (CTE) coherent sequence graduates who meet no other College, Career, and Military Readiness (CCMR) criteria and complete and receive credit for at least one CTE course aligned with an industry-based certification receive one-half point for CCMR. The following chart details the transition from CTE coherent sequence coursework to industry-based certification.

CTE Coherent Sequence Coursework Transition	Accountability Years	
	2020	2021 and Beyond
CCMR Indicator		
CTE coherent sequence graduates who complete and receive credit for at least one aligned CTE course	½ point	
Earn an industry-based certification	1 point	1 point

Graduates from the Class of 2019 will be the final class to be awarded one-half point credit for completing and receiving credit for at least one CTE course aligned with an industry-based certification.

Professional Development for November 2019:

Counselor Connection Meeting- Sikorski- Region 6- 11/4/19

Fall PEIMS training- Holloway, Corzine, Sikorski, Bradford, Neinstedt- Region 6- 11/5/19

Literacy Foundation through Guided Reading- Lee- Region 4- 11/12/19

Gifted and Talented Certification Day 4 and Day 5- Myers, Brzowski, and Borski- Region 6- 11/7/19 and 11/13/19

Dyslexia, Section 504, Sped- Donna Gessner- Region 6- 11/20/19

Conference for the Advancement of Science Teaching (CAST) presenter- Wade- Austin 11/20-11/23

Federal and State Programs:

House Bill 3: There are many instructional implications of HB 3 which we will be working on throughout the year. Listed below are requirements that may require financial and/or collaborative cooperation.

1. By 2021-2022 K-3 teachers must have started a model of a Reading Academy for one year. ASCISD anticipates in participating in the “blended” model which will equate to 10 days of training, will require artifact submission/review, and where teachers will have to demonstrate competency in reading strategies. All of the Reading Academy content will be based on “The Science of Teaching Reading Competencies.” We are hopeful that Region 6 will become an authorized provider and will assist ASCISD in fulfilling requirements. The estimate cost to train one teacher will be from \$1000-\$5000 depending upon the cost of the resources, professional development, subs, and teacher pay (if done outside of the school day).
2. Requires boards of school districts to adopt literacy and mathematics proficiency plans and post on their website.
3. HB 3 Requires full-day Pre-K for all eligible 4 year old’s which includes high-quality program requirements of all prekindergarten classrooms in Texas.
4. Requires districts and charters to provide a phonics curriculum using systematic direct instruction in grades K-3, to prioritize placing highly-effective teachers in K-2, and utilize integrated reading instruments to support Pre-K to grade 3 students.
5. Requires boards of school districts to adopt college, career and military readiness plans and post on their website (specific annual college, career and military readiness performance goals for each campus for five years).

Bilingual/ESL Waiver- ASCISD did not have to file a waiver to the state of Texas as our teachers met all of the certification and program requirements in the service to our English learners.

Dyslexia/Special Education: District and campus administration are collaborating on the best program and manner to serve our increasing participants in Dyslexia (who are also included in special education). Program options, schedules, and service models are being reviewed.

Picture It!

Thank you to central office for dressing as Toy Story and for reading and interacting with 4th and 5th grade students as they created their own toys with a purpose.





MEMORANDUM

To: Scott Beene, Superintendent

From: Blake Vezurk, Business Manager

Date: October 14, 2019

Subject: Business & Finance Report

Operating

Revenue

First update to projections:
Decreasing ADA projections from 832 to 825 but still projecting an increase in funding of \$144,000.00. The following will explain

	Original	Current	Difference
Regular Program	\$4,481,585.00	\$4,381,423.00	-\$100,162.00
Special Education	\$787,784.00	\$929,846.00	\$142,062.00
Career Tech	\$648,299.00	\$693,297.00	\$44,998.00
Comp Ed	\$557,403.00	\$550,396.00	-\$7,007.00
Dysexia	\$34,006.00	\$32,032.00	-\$1,974.00
Bilingual	\$28,191.00	\$24,630.00	-\$3,561.00
Early Education	\$75,768.00	\$80,114.00	\$4,346.00
Transition Grant	\$325,918.00	\$408,068.00	\$82,150.00
	<u>\$6,938,954.00</u>	<u>\$7,099,806.00</u>	<u>\$160,852.00</u>

Our Special Education FTEs increased resulting in a larger increase in revenue, along with our career tech and Early Education ADA. Other areas decreased as you can see above.

Other revenue sources such as delinquent taxes and penalties and interest are projected to be lower than originally projected.

Please note all projections can change with new updates from TEA. The next big update will come in February or March, when the comptroller releases State Certified Values.

Expenditures

All budgeted expenditures are sufficient to cover the required expenditures for the program areas. The two program areas that budgeted expenditures are not enough to cover the required expenditures set by the State are Early Education and College, Career or Military Readiness. The district needs to spend an additional \$15,100 to meet the requirements of the Early Education allotment. The budget amendment to be approved will cover this. The CCMR allotment requires the district to spend an additional \$4,950.00 to meet the required expenditures. A future budget amendment will be presented at a later time to cover these expenditures.

The other part of the budget amendment is for \$3,095.00. This is to cover the reissue cost of the yearbook. All budget amendments will be covered by the money the district set aside in function 81.

Overall	Projected Fund Balance use	\$0
	Construction project	\$336,438
		\$0
		\$0
		\$0
	Total of items not included in original budget	<u>\$336,438</u>

Food Service

Revenue projects to be higher than last year. With this year being fully staffed, the increased revenue doesn't project to cover the increase cost in labor.

Debt Service

Everything looks as it should. The debt service cash flow statement is no longer included since the bond cash defeasance was completed last year. The cash flow should be enough to cover all cash needs for debt service for the 2019-20 school year.

Other Updates

Currently working on Fall PEIMS submission
The cost of living adjustment checks went out of 11/7/19

SEPTEMBER 30, 2019 FINANCIAL SUMMARY

CASH REPORT

	September 30, 2019		September 30, 2018		Difference
CHECKING	\$4,022,942.77		\$686,541.96		
CD	\$0.00		\$0.00		
TASB	\$203,678.58		\$2,844,618.83		
TOTAL	<u><u>\$4,226,621.35</u></u>		<u><u>\$3,531,160.79</u></u>		<u><u>\$695,460.56</u></u>

OPERATING BUDGET

REVENUE	\$1,072,904.59	10.98%	\$430,519.48	5.22%
EXPENDITURES	\$787,186.22	8.06%	\$742,627.22	9.01%
EXCESS(DEFICIT)	<u><u>\$285,718.37</u></u>		<u><u>(\$312,107.74)</u></u>	

FOOD SERVICE

REVENUE	\$10,051.54	2.48%	\$8,373.52	2.24%
EXPENDITURES	\$16,233.08	4.01%	\$11,137.84	2.98%
EXCESS(DEFICIT)	<u><u>(\$6,181.54)</u></u>		<u><u>(\$2,764.32)</u></u>	

DEBT SERVICE

REVENUE	\$367.67	0.02%	\$1,863.65	0.09%
EXPENDITURES	\$0.00	0.00%	\$1,250.00	0.06%
EXCESS(DEFICIT)	<u><u>\$367.67</u></u>		<u><u>\$613.65</u></u>	

TAX COLLECTIONS

OPERATING	\$0.00		\$0.00	
DEBT SERVICE	\$0.00		\$0.00	
TOTAL	<u><u>\$0.00</u></u>		<u><u>\$0.00</u></u>	

**PERCENT OF CURRENT TAXES COLLECTED
& DELINQ. TAX COLLECTIONS**

PERCENTAGE	0.00%		0.00%	
OPER. DELINQ	\$6,894.86		\$15,440.95	
DEBT DELINQ	\$2,325.61		\$5,377.03	

CASH FLOW PROJECTIONS

OPERATING	\$0.00
FOOD SERVICE	\$0.00
DEBT SERVICE	\$0.00

OCTOBER 31, 2019, CASH REPORT

OPERATING ACCOUNT

BALANCE AS OF SEPTEMBER 30, 2019		\$ 4,022,942.77
RECEIPTS	STATE	\$ 821,961.00
	FEDERAL	\$ 88,561.13
	LOCAL	\$ 32,693.14
	MAINTENANCE NOTES	\$ -
	RECEIPTS	<u>\$ 943,215.27</u>
	CD REDEEMED	\$ -
	TOTAL RECEIPTS	\$ 943,215.27
DISBURSEMENTS:	PAYROLL	\$ 555,598.79
	OTHER	\$ 506,121.15
	MAINTENANCE NOTES	\$ 126,806.90
	DISBURSEMENTS	<u>\$ 1,188,526.84</u>
	CD PURCHASE	\$ -
	TOTAL DISBURSEMENTS	\$ 1,188,526.84
CASH ON HAND AS OF OCTOBER 31, 2019		<u>\$ 3,777,631.20</u>

OPERATING ACCOUNT-INVESTMENTS

BALANCE AS OF SEPTEMBER 30, 2019		\$ 203,678.58
RECEIPTS	PURCHASE	\$ -
	LOCAL	\$ 9,375.07
	INTEREST	\$ 374.24
	TOTAL RECEIPTS	\$ 9,749.31
DISBURSEMENTS:	REDEEMED	\$ -
	TOTAL DISBURSEMENTS	\$ -
CASH ON HAND AS OF OCTOBER 31, 2019		<u>\$ 213,427.89</u>
TOTAL CASH ON HAND AS OF OCTOBER 31, 2019		<u>\$ 3,991,059.09</u>

Monthly Financial Report
For the Period Ended October 31, 2019

Operating Fund	FY 2018-19 Actual	2019-20 Adopted Budget	2019-20 YTD Actual Rev & Exp	2019-20 Original Budget	
				Remaining Balance	YTD Percent
Revenues					
Property Taxes:					
Current Taxes	\$6,249,941	\$6,723,446	0.00	\$6,723,446	0.00%
Prio Year Taxes	114,652	97,500	6,894.86	\$90,605	7.07%
Tax Penalty & Interest	74,373	70,000	2,480.21	\$67,520	3.54%
Investment Income	119,111	90,000	13,926.29	\$76,074	15.47%
Other Local Income	67,143	22,000	17,590.22	\$4,410	79.96%
State Funding	1,912,409	2,744,620	1,904,430.34	\$840,190	69.39%
Federal Projects	21,752	21,642	7,219.81	\$14,422	0.00%
Total Revenues	8,559,381	9,769,208	1,952,541.73	7,816,666	19.99%
Expenditures					
11-Instruction	4,296,952	4,814,796	907,686.74	\$3,907,109	18.85%
12-Instructional Media	101,061	107,886	18,156.33	\$89,730	16.83%
13-Instr. Staff Development	40,265	32,272	1,397.04	\$30,875	4.33%
21-Instr. Leadership	119,475	126,808	21,019.80	\$105,788	16.58%
23-School Administration	388,589	471,801	76,555.38	\$395,246	16.23%
31-Guidance & Counseling	231,930	254,524	27,330.63	\$227,193	10.74%
33-Health Services	67,590	71,058	11,275.15	\$59,783	15.87%
34-Pupil Transportation	710,037	819,395	275,337.40	\$544,058	33.60%
36-Extracurricular Activities	419,353	476,525	84,908.12	\$391,617	17.82%
41-General Administration	500,603	512,588	86,343.95	\$426,244	16.84%
51-Plant Maintenance	830,093	871,690	192,776.19	\$678,914	22.12%
52-Security	70,577	75,899	5,864.10	\$70,035	7.73%
53-Data Processing	200,114	234,634	75,850.86	\$158,783	32.33%
71-Debt Service	39,322	142,652	0.00	\$142,652	0.00%
81-Facilities Acquisition/Contst	1,222,454	415,847	65,684.19	\$350,163	0.00%
91-Con Instr. Services Btw Schools	0	0	0.00	\$0	0.00%
92-Cost Related to WADA	0	0	0.00	\$0	0.00%
93-Shared Services Arrangements	102,463	121,529	0.00	\$121,529	0.00%
99-Other Intergov Charges	220,565	219,304	31,322.00	\$187,982	14.28%
Total Expenditures	9,561,443	9,769,208	1,881,507.88	7,887,700	19.26%
Excess(Deficiency) Revenue Over Expenditures	(1,002,062)	0	71,033.85		
Other Financing Sources(Uses)					
Maintenance Notes	1,250,000	0	0.00		
Transfers In	0	0	0.00		
Transfers Out	1,747	0	0.00		
Total Sources	1,248,253	0	0.00		
Net Change in Fund Balance	246,191		71,033.85		
Fund Balance - Sept 1	3,209,914		3,456,105.00		
Fund Balance - Aug 31	3,456,105		3,527,138.85		

Monthly Financial Report
For the Period Ended October 31, 2019

Food Service	2018-19 Actual	2019-20 Adopted Budget	2019-20 YTD Actual Rev & Exp	2019-20 Original Budget	
				Remaining Balance	YTD Percent
Revenues					
Sales	\$114,017	\$132,000	26,183.88	\$105,816	19.84%
State Reimbursement	8,331	14,524	1,516.54	13,007	10.44%
Federal Reimbursement	246,498	258,519	26,607.93	231,911	10.29%
Total Revenues	368,846	405,043	54,308.35	350,735	13.41%
Expenditures					
35 Food Service	341,688	401,043	57,047.23	343,996	14.22%
51 Plant Maintenance	7,746	4,000	0.00	4,000	0.00%
Total Expenditures	349,434	405,043.00	57,047.23	347,996	14.08%
Excess(Deficiency) Revenue Over Expenditures	19,412	0	(2,738.88)		
Other Financing Sources(Uses)					
Transfers In	1,747	0	0.00		
Transfers Out	0	0	0.00		
Total Sources	1,747	0	0.00		
Net Change in Fund Balance	21,159	0	(2,738.88)		
Fund Balance - Sept 1	12,198		33,357.00		
Fund Balance - Aug 31	33,357		30,618.12		

Debt Service	2018-19 Actual	2019-20 Adopted Budget	2019-20 YTD Actual Rev & Exp	2019-20 Original Budget	
				Remaining Balance	YTD Percent
Revenues					
Property Taxes:					
Current Taxes	\$2,001,053	\$1,923,557	\$0.00	\$1,923,557	0.00%
Prior Year Taxes	39,374	17,500	2,325.61	15,174	13.29%
Tax Penalty & Interest	24,458	3,000	883.66	2,116	29.46%
Investment Income	17,924	3,000	718.28	2,282	23.94%
State Funding	28,054	0	1,311.00	(1,311)	0.00%
Total Revenues	2,110,863	1,947,057	5,238.55	1,941,818	0.27%
Expenditures					
71-Debt Service	2,930,814	1,947,057	0.00	1,947,057	0.00%
Total Expenditures	2,930,814	1,947,057	0.00	1,947,057	0.00%
Excess(Deficiency) Revenue Over Expenditures	(819,951)	0	5,238.55		
Other Financing Sources(Uses)					
Issuance of Bonds	0	0	0.00		
Discounts Bonds/Prepaid Interest	0	0	0.00		
Other Uses	0	0	0.00		
Total Sources	0	0	0.00		
Net Change in Fund Balance	(819,951)		5,238.55		
Fund Balance - Sept 1	1,013,850		193,899.00		
Fund Balance - Aug 31	193,899		199,137.55		

2019	CURRENT	PR. YR. DELINQ.	EAS	TOTAL TAXES	CURRENT P&I	DELINQ. P&I	EAS	TOTAL P&I	TOTAL TAXES	
	X571100	X571200	X571200					X571900	COLLECTED	
199 General										
Budget	\$ 6,723,446.00	\$ 97,500.00						\$ 70,000.00		
Sept 2019	\$ -	\$ 6,894.86	\$ -	\$ 6,894.86	\$ -	\$ 2,480.21	\$ -	\$ 2,480.21	\$ 9,375.07	
Oct 2019	\$ 161,051.07	\$ 7,361.15	\$ -	\$ 168,412.22	\$ -	\$ 2,119.12	\$ -	\$ 2,119.12	\$ 170,531.34	
Nov 2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dec 2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Jan 2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Feb 2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Mar 2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Apr 2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
May 2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
June 2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
July 2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Aug 2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 161,051.07	\$ 14,256.01	\$ -	\$ 175,307.08	\$ -	\$ 4,599.33	\$ -	\$ 4,599.33	\$ 179,906.41	
599 I&S										
Budget	\$ 1,923,557.00	\$ 17,500.00						\$ 3,000.00		
Sept 2019	\$ -	\$ 2,325.61	\$ -	\$ 2,325.61	\$ -	\$ 883.66	\$ -	\$ 883.66	\$ 3,209.27	
Oct 2019	\$ 47,684.50	\$ 2,428.96	\$ -	\$ 50,113.46	\$ -	\$ 730.26	\$ -	\$ 730.26	\$ 50,843.72	
Nov 2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dec 2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Jan 2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Feb 2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Mar 2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Apr 2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
May 2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
June 2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
July 2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Aug 2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 47,684.50	\$ 4,754.57	\$ -	\$ 52,439.07	\$ -	\$ 1,613.92	\$ -	\$ 1,613.92	\$ 54,052.99	
Combined Totals										
Budget Total	\$ 8,647,003.00	\$ 115,000.00						\$ 73,000.00		
Sept 2019	\$ -	\$ 9,220.47	\$ -	\$ 9,220.47	\$ -	\$ 3,363.87	\$ -	\$ 3,363.87	\$ 12,584.34	
Oct 2019	\$ 208,735.57	\$ 9,790.11	\$ -	\$ 218,525.68	\$ -	\$ 2,849.38	\$ -	\$ 2,849.38	\$ 221,375.06	
Nov 2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dec 2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Jan 2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Feb 2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Mar 2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Apr 2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
May 2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
June 2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
July 2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Aug 2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 208,735.57	\$ 19,010.58	\$ -	\$ 227,746.15	\$ -	\$ 6,213.25	\$ -	\$ 6,213.25	\$ 233,959.40	
Bal. Due	\$ 8,438,267.43	\$ 95,989.42						\$ 66,786.75		

Cash Flow Projection

GENERAL FUND

(actual and/or projected)															TOTALS	BUDGET	DIFFERENCE
	September	October	November	December	January	February	March	April	May	June	July	August					
<i>Beginning Cash Balance in Bank</i>	\$ 3,456,105	\$ 3,741,859	\$ 3,527,050	\$ 2,633,107	\$ 2,677,810	\$ 7,006,098	\$ 6,541,180	\$ 6,216,891	\$ 5,725,347	\$ 5,172,409	\$ 4,468,772	\$ 3,915,490	\$ N/A	\$ 0	\$ (3,456,105)		
RECEIPTS																	
Tax Collections - Current	\$ 0	0	161,051	803,082	4,964,476	313,376	288,419	88,547	36,725	26,698	19,241	37,484	\$ 6,739,099	\$ 6,723,446	\$ 15,653		
Tax Collections - Delinquent	\$ 0	6,895	7,361	18,169	2,520	1,204	6,600	12,976	1,675	7,549	4,365	10,686	\$ 80,000	\$ 97,500	\$ (17,500)		
Penalties & Interest	\$ 0	2,480	2,119	4,752	1,363	809	5,504	8,964	4,368	7,508	4,542	13,744	\$ 56,153	\$ 70,000	\$ (13,847)		
Other Local Revenue	\$ 18,757	12,760	9,362	6,574	8,332	10,315	10,432	9,925	9,403	8,965	8,438	6,595	\$ 119,858	\$ 112,000	\$ 7,858		
State Revenue - Available School Fund	\$ 0	33,592	22,108	14,294	0	0	26,539	15,096	16,290	39,497	16,842	27,544	\$ 211,802	\$ 203,321	\$ 8,481		
State Revenue - Foundation	\$ 1,014,250	787,569	0	0	0	0	0	0	0	0	0	446,651	\$ 2,248,470	\$ 2,098,042	\$ 150,428		
Other State Revenue	\$ 34,529	34,490	34,701	30,631	34,599	35,381	35,182	35,087	34,771	34,689	34,582	55,323	\$ 433,965	\$ 443,257	\$ (9,292)		
SHARS Reimbursement	\$ 5,405	1,726	2,543	1,204	2,691	2,940	1,622	2,346	1,924	1,247	0	0	\$ 23,648	\$ 21,642	\$ 2,006		
Tax Notes	\$ 0	0	0	0	0	0	0	0	0	0	0	0	\$ 0	\$ 0	\$ 0		
Total Revenue	\$ 1,072,941	\$ 879,512	\$ 239,246	\$ 878,707	\$ 5,013,981	\$ 364,025	\$ 374,298	\$ 172,942	\$ 105,155	\$ 126,153	\$ 88,010	\$ 598,027	\$ 9,912,995	\$ 9,769,208	\$ 143,787		
DISBURSEMENTS																	
Payroll Net Checks	\$ 559,051	556,784	668,846	595,521	558,370	569,367	568,790	566,811	562,047	560,258	558,178	578,919	\$ 6,902,941	\$ 6,963,234	\$ 60,293		
TRS Deposit	\$ 0	0	0	0	0	0	0	0	0	0	0	0	\$ 0	\$ 0	\$ 0		
IRS Deposit	\$ 0	0	0	0	0	0	0	0	0	0	0	0	\$ 0	\$ 0	\$ 0		
Deduction Checks	\$ 0	0	0	0	0	0	0	0	0	0	0	0	\$ 0	\$ 0	\$ 0		
Total Payroll	\$ 559,051	\$ 556,784	\$ 668,846	\$ 595,521	\$ 558,370	\$ 569,367	\$ 568,790	\$ 566,811	\$ 562,047	\$ 560,258	\$ 558,178	\$ 578,919	\$ 6,902,941	\$ 6,963,234	\$ (60,293)		
Construction Project	\$ 0	65,684	134,742	74,888	0	0	0	0	0	0	0	0	\$ 275,315	\$ 415,847	\$ 140,532		
Expenditures other than payroll	\$ 228,135	471,854	329,600	163,595	127,323	259,576	129,798	97,675	96,046	269,532	83,114	131,579	\$ 2,387,826	\$ 2,390,127	\$ 2,301		
Total Expenditures	\$ 787,186	\$ 1,094,322	\$ 1,133,188	\$ 834,004	\$ 685,693	\$ 828,943	\$ 698,587	\$ 664,486	\$ 658,092	\$ 829,791	\$ 641,292	\$ 710,498	\$ 9,566,082	\$ 9,769,208	\$ 82,539		
Net Change in Cash	\$ 285,754	\$ (214,810)	\$ (893,943)	\$ 44,703	\$ 4,328,288	\$ (464,918)	\$ (324,289)	\$ (491,544)	\$ (552,938)	\$ (703,638)	\$ (553,282)	\$ (112,472)	\$ 346,913	\$ N/A	\$ N/A		
Ending Cash Balance in bank	\$ 3,741,859	\$ 3,527,050	\$ 2,633,107	\$ 2,677,810	\$ 7,006,098	\$ 6,541,180	\$ 6,216,891	\$ 5,725,347	\$ 5,172,409	\$ 4,468,772	\$ 3,915,490	\$ 3,803,018	\$ 3,803,018	\$ 0	\$ 3,803,018		
												Net Change					
												<i>Designated Fund Balance</i>	\$ 549,346	\$ 0	\$ 549,346		
												<i>Undesignated Fund Balance</i>	\$ 2,906,759	\$ 346,913	\$ 3,253,672		
													\$ 3,456,105	\$ 346,913	\$ 3,803,018		

Cash Flow Projection

CHILD NUTRITION

(actual and/or projected)

	September	October	November	December	January	February	March	April	May	June	July	August	TOTALS	BUDGET	DIFFERENCE
<i>Beginning Cash Balance in Bank</i>	\$ 33,357	\$ 27,175	\$ 30,618	\$ 27,788	\$ 31,958	\$ 32,111	\$ 35,413	\$ 36,847	\$ 44,439	\$ 55,263	\$ 49,897	\$ 36,435	\$ N/A	\$ 0	\$ (33,357)
RECEIPTS															
Food Service High School	\$ 5,696	9,958	8,844	7,873	6,116	8,850	7,648	8,815	8,644	2,480	0	1,315	\$ 76,239	\$ 75,000	\$ 1,239
Food Service Elementary	\$ 3,602	6,928	5,314	4,062	3,573	5,146	3,847	5,000	4,322	1,351	0	801	\$ 43,946	\$ 55,500	\$ (11,554)
Other Local Revenue	\$ 0	0	0	0	0	0	0	0	0	0	0	1,774	1,774	1,500	274
State Revenue	\$ 753	763	765	753	748	754	763	2,454	763	754	748	748	\$ 10,767	\$ 14,524	\$ (3,757)
Federal-School Breakfast	\$ 0	7,279	7,550	6,851	5,701	7,317	6,114	3,254	7,042	7,042	0	4,284	\$ 62,436	\$ 60,500	\$ 1,936
Federal-National School Lunch	\$ 0	19,329	20,979	17,642	13,518	18,791	19,842	16,356	20,056	20,043	0	29,710	\$ 196,266	\$ 198,019	\$ (1,753)
Total Revenue	\$ 10,052	\$ 44,257	\$ 43,452	\$ 37,181	\$ 29,656	\$ 40,858	\$ 38,214	\$ 35,879	\$ 40,828	\$ 31,671	\$ 748	\$ 38,632	\$ 391,427	\$ 405,043	\$ (13,616)
DISBURSEMENTS															
Payroll Net Checks	\$ 14,366	14,232	18,678	14,361	14,101	14,370	14,235	14,390	14,231	14,365	14,135	14,135	\$ 175,600	\$ 194,043	\$ 18,443
TRS Deposit	\$ 0	0	0	0	0	0	0	0	0	0	0	0	\$ 0	\$ 0	\$ 0
IRS Deposit	\$ 0	0	0	0	0	0	0	0	0	0	0	0	\$ 0	\$ 0	\$ 0
Deduction Checks	\$ 0	0	0	0	0	0	0	0	0	0	0	0	\$ 0	\$ 0	\$ 0
Total Payroll	\$ 14,366	\$ 14,232	\$ 18,678	\$ 14,361	\$ 14,101	\$ 14,370	\$ 14,235	\$ 14,390	\$ 14,231	\$ 14,365	\$ 14,135	\$ 14,135	\$ 175,600	\$ 194,043	\$ (18,443)
Capital Expenditures	\$ 0	0	0	0	0	0	0	0	0	0	0	0	\$ 0	\$ 0	\$ 0
Expenditures other than payroll	\$ 1,867	26,582	27,604	18,650	15,402	23,186	22,545	13,897	15,773	22,672	75	34,654	\$ 222,906	\$ 211,000	\$ (11,906)
Total Expenditures	\$ 16,233	\$ 40,814	\$ 46,282	\$ 33,011	\$ 29,503	\$ 37,556	\$ 36,780	\$ 28,287	\$ 30,004	\$ 37,037	\$ 14,210	\$ 48,789	\$ 398,506	\$ 405,043	\$ (30,349)
Net Change in Cash	\$ (6,182)	\$ 3,443	\$ (2,830)	\$ 4,170	\$ 154	\$ 3,302	\$ 1,434	\$ 7,592	\$ 10,824	\$ (5,366)	\$ (13,462)	\$ (10,157)	\$ (7,080)	\$ N/A	\$ N/A
Ending Cash Balance in bank	\$ 27,175	\$ 30,618	\$ 27,788	\$ 31,958	\$ 32,111	\$ 35,413	\$ 36,847	\$ 44,439	\$ 55,263	\$ 49,897	\$ 36,435	\$ 26,277	\$ 26,277	\$ 0	\$ 26,277

**ANDERSON-SHIRO CISD
BOARD OF TRUSTEES**

Date: November 11, 2019 Presented By: Scott Beene
Board will consider and take possible
Subject: action to approve an amendment to the
2019-20 District budget Related Page(s) _____

Action

BACKGROUND INFORMATION: Amendments to the budget between functions requires Board approval. CFO, Blake Vezurk, is presenting amendments to the 2019-20 District budget for your approval.

RECOMMENDATION: Approve amendments to the 2019-20 District budget as presented.

BOARD ACTION REQUIRED:

**ANDERSON-SHIRO CISD
BOARD OF TRUSTEES**

Date: November 11, 2019 Presented By: Scott Beene
Subject: Consent Agenda – Approve items listed under the consent agenda

Action

BACKGROUND INFORMATION: Each month you are asked to approve the items listed under the consent agenda.

This month’s consent agenda includes bills paid for the month of October, the minutes from the October 14, 2019 Regular Board Meeting and the October 30, 2019 Board Training and Workshop, and the Maintenance Tax Note/Invoice (#4) for the HVAC project.

Please review the list of bills paid, the minutes, and the invoice log enclosed in your Board packet for correctness. If you have questions or find errors, please notify the Superintendent or the Board President prior to the meeting approving the items listed under the consent agenda.

RECOMMENDATION: Approve items listed under the consent agenda.

BOARD ACTION REQUIRED:

Minutes of Public Meeting

October 14, 2019

The Board of Trustees Anderson-Shiro CISD

A Public Meeting of the Board of Trustees of Anderson-Shiro CISD was held Monday, October 14, 2019, beginning at 6:30 PM in the Board Room, 458 FM 149 West, Anderson, Texas.

1. Call to Order

The Board meeting was called to order at 6:30pm by Board President, Lonnie Owen.

Members present: Lonnie Owen, Kevin Smith, Darren Derrett, Bobby Werner and Todd Greene

Members absent: Hope Bay Moriarty

Members arriving late: Cody Davis

Time: 6:32pm

Notice of this meeting was duly posted for time and manner purposes as required by law.

2. Pledge to the US and Texas Flags

3. Invocation

4. Student Recognition

5. Texas Central HSR Presentation with Q&A

6. District Reports

A. Elementary Campus Update

B. Jr/Sr High Campus Update

C. Technology Update

D. Athletic Update

E. Operations Update

F. Teaching and Learning Update

G. Business Update

7. Anderson-Shiro CISD FIRST Rating

8. Quarterly Investment Report

9. Board will consider and take possible action to approve the 2019-20 District Improvement Plan

Motion was made by Cody Davis and seconded by Darren Derrett to approve the 2019-20 District Improvement Plan. Motion carried 6 to 0.

10. Consent Agenda

Motion was made by Kevin Smith and seconded by Bobby Werner to approve the Consent Agenda which includes bills paid for the month of September, the minutes from the September 9, 2019 Regular Board Meeting, and the Invoice Approval Log for the HVAC project. Motion carried 6 to 0.

11. Board will consider and take possible action to approve the Resolution Approving the tax Roll for Tax Year 2019 and appraisal roll with tax amounts entered to constitute the 2019 tax roll for Anderson-Shiro CISD.

Motion was made by Cody Davis and seconded by Kevin Smith to approve the Resolution Approving the tax Roll for Tax Year 2019 and appraisal roll with tax amounts entered to constitute the 2019 tax roll for Anderson-Shiro CISD as presented. Motion carried 6 to 0.

12. Board will consider and take possible action on the 2020 Tax Assessment/Collection Agreement with Grimes County Appraisal District.

Motion was made by Darren Derrett and seconded by Kevin Smith to approve the 2020 Tax Assessment/Collection Agreement with Grimes County Appraisal District as presented. Motion carried 6 to 0.

13. Board will consider and take possible action to approve the list of Reseller Vendors listed for Dell Marketing LP under the DIR Cooperative.

Motion was made by Todd Greene and seconded by Bobby Werner to approve the list presented to you of reseller Vendors for Dell Marketing LP under the DIR Cooperative. Motion carried 6 to 0.

14. Closed Session: Texas Government Code Section 551.074 to deliberate personnel; Texas Government Code Section 551.072 to deliberate the purchase, exchange, lease, or value of real property; and Section 551.076 to deliberate the deployment, or specific occasions for implementation, of security personnel or devices; if deliberation in an open meeting would have a detrimental effect on the Board's position in negotiations with a third person.

Board Convened into closed session at 7:36pm.

Closed session ended at 8:56pm.

15. Superintendent's Update
 - A. Attendance
 - B. Board Christmas party

16. Recognize Visitors

17. Adjournment

Motion was made by Darren Derrett and seconded by Cody Davis to adjourn the meeting. Motion carried 6 to 0.

Meeting adjourned at 9:00pm.

The Board of Trustees Anderson-Shiro CISD

A Board Training & Workshop of the Board of Trustees of Anderson-Shiro CISD was held Wednesday, October 30, 2019, beginning at 6:30 PM in the Board Room, 458 FM 149 West, Anderson, Texas.

1. Call to order

The Board Training & Workshop was called to order at 6:37pm by board president, Lonnie Owen.

Members present: Lonnie Owen, Hope Bay Moriarty, Cody Davis, Bobby Werner, and Todd Greene

Members absent: Kevin Smith and Darren Derrett

Members arriving late:

Time:

Notice of this training and workshop was duly posted for time and manner purposes as required by law.

2. Governance Team (Board and Superintendent) Team Building and Self-Assessment

Orin Moore and David Koempel with TASB Leadership Team Services facilitated the board XG Governance training.

3. Closed Session: If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Texas Government Code Section 551, Subchapters D and E.

Board convened into closed session at ____pm.

Closed session ended at ____pm.

Board did not convene into closed session

4. Adjournment

Motion was made by Bobby Werner and seconded by Todd Greene to adjourn the meeting.
Motion carried 5 to 0.

Meeting adjourned at 8:23pm.

Check Nbr	Check Date	Credit Memo	Vend Nbr	Payee	Fnd-Fnc-Obj.So-Org-Prog	Typ Cd	Reason	Amount	EFT
041100	10-04-2019		03221	AllTex Welding Supply, I	199-11-6269.74-001-022000	C	Cylinder Rental	207.87	N
041101	10-04-2019		04024	Altom, Karen	199-36-6299.02-001-091000	C	Volleyball Official	155.00	N
041102	10-04-2019		00048	Anderson Auto &	199-34-6319.00-999-099000	C	Silicone	7.09	N
					199-34-6319.00-999-099000		Penetrating Oil	8.00	
					199-34-6319.00-999-099066		DEF	39.96	
					199-34-6319.00-999-099066		DEF	39.96	
					199-34-6399.00-999-099000		Nozzle	11.99	
					199-51-6319.00-001-099000		Tape, Silicone, Misc.	66.16	
					199-51-6319.00-001-099000		Black Ties	25.90	
					199-51-6319.00-001-099000		Hose Clamps	38.70	
					199-51-6319.00-101-099000		Insecticide	40.28	
					199-51-6319.00-999-099000		Shop Towels	16.20	
							Check 041102 Total:	294.24	
041103	10-04-2019		01611	Apple, Inc.	199-11-6399.06-001-011000	C	IMACs	35,385.00	N
					199-11-6399.06-101-011000		IPADS	9,269.00	
							Check 041103 Total:	44,654.00	
041104	10-04-2019		00069	AT&T Mobility	199-51-6256.00-999-099063	C	Mobile Phones	869.09	N
041105	10-04-2019		04023	Baker, Candi	483-36-6299.02-001-091040	C	Volley Ball Camp	1,425.00	N
041106	10-04-2019		02175	Buckeye Cleaning Cente	199-51-6319.00-001-099000	C	Supplies for Maintenance	433.00	N
					199-51-6319.00-101-099000		Supplies for Maintenance	433.00	
							Check 041106 Total:	866.00	
041107	10-04-2019		03844	Mowhawk USA	199-11-6399.06-001-011000	C	iPad Cases	2,800.00	N
041108	10-04-2019		03998	Carpenter, Charlotte	199-34-6419.00-999-023000	C	Special Ed Milage Reimburse	476.88	N
041109	10-04-2019		01681	CenturyLink	199-51-6256.00-999-099000	C	District Phones	862.41	N
041110	10-04-2019		00137	Chalk's Truck Parts	199-34-6319.00-999-099000	C	Valve	103.36	N
					199-34-6319.00-999-099000		Bus Parts	87.81	
							Check 041110 Total:	191.17	
041111	10-04-2019		03735	Circle Star Firearms	199-52-6399.00-999-099000	C	Safety Supplies	950.00	N
041112	10-04-2019		02745	Crutchfield, Bill & Molly	199-34-6249.00-999-023000	C	Alternator Repair	65.00	N
041113	10-04-2019		03786	DEBES, ADAM	199-11-6399.05-001-011000	C	Yard Markers	129.99	N
041114	10-04-2019		03960	GSG	199-11-6399.06-001-022000	C	Graphic Equipment	6,363.70	N
041115	10-04-2019		03986	Heintz, Karen	199-36-6299.02-001-091000	C	Volleyball Official	155.00	N
041116	10-04-2019		02728	Jarvis Tire & Wheel, LLC	199-34-6249.00-999-099000	C	Flat Repair	12.45	N

Check Nbr	Check Date	Credit Memo	Vend Nbr	Payee	Fnd-Fnc-Obj.So-Org-Prog	Typ Cd	Reason	Amount	EFT
041117	10-04-2019		00532	Kolkhorst Petroleum Co.	199-34-6311.00-999-099000	C	Fuel Purchase	3,655.49	N
					199-34-6311.00-999-099000		Fuel Purchase	14,555.46	
							Check 041117 Total:	18,210.95	
041118	10-04-2019		01680	Lampo's Water & Coffee	199-51-6255.00-999-099063	C	Operations Water	6.25	N
					199-51-6255.00-999-099063		HS Water	37.50	
					199-51-6255.00-999-099063		HS Water	43.75	
					199-51-6255.00-999-099063		Elem Water	75.00	
					199-51-6255.00-999-099063		Elem Water	50.00	
					199-51-6255.00-999-099063		Admin Water	6.25	
					199-51-6255.00-999-099063		Admin Water	12.50	
							Check 041118 Total:	231.25	
041119	10-04-2019		03888	MSB Consulting Group L	199-41-6299.00-701-099555	C	SHARS Consulting	432.38	N
					199-41-6299.00-701-099555		SHARS Consulting	57.11	
							Check 041119 Total:	489.49	
041120	10-04-2019		00676	Navasota Examiner	199-41-6491.00-701-099000	C	First Ad	83.00	N
041121	10-04-2019		03512	Newbart, Inc.	199-53-6399.00-999-099000	C	Badge Printer Ribbon	206.64	N
041122	10-04-2019		03590	P-Ville, Inc.	199-51-6249.00-999-099000	C	Shredding Services	2,000.00	N
041123	10-04-2019		02769	Raptor Technologies, LL	199-52-6399.00-001-099000	C	Scanners	495.00	N
					199-52-6399.00-101-099000		Scanners	495.00	
							Check 041123 Total:	990.00	
041124	10-04-2019		00595	Renaissance Learning, I	199-11-6399.00-001-030000	C	Online Subscription	6,675.00	N
041125	10-04-2019		02039	Ross, Dwayne	199-52-6399.00-999-099000	C	Security Team Supplies	1,200.00	N
041126	10-04-2019		04001	Scholastic Education	211-11-6399.00-001-030000	C	LitCamp Books	1,588.08	N
041127	10-04-2019		00808	School Specialty, Inc.	199-11-6399.00-101-011000	C	Clear Wall File Boxes	62.54	N
					199-11-6399.00-101-011007		4th Grade Supplies	63.57	
					199-23-6399.00-001-099000		Academic Folders	52.84	
							Check 041127 Total:	178.95	
041128	10-04-2019		01673	Smith, Martha	199-52-6219.02-001-099000	C	Football Security	200.00	N
					199-52-6219.02-001-099000		Volleyball Security	40.00	
					199-52-6219.02-001-099000		Football Security	240.00	
					199-52-6219.02-001-099000		Volleyball Security	180.00	
							Check 041128 Total:	660.00	
041129	10-04-2019		00873	Spectrum Corporation	199-53-6249.00-999-099000	C	Marquee Repair	259.19	N
041130	10-04-2019		00073	TAGT Annual Conferenc	199-13-6411.00-101-021000	C	GT Conference Registration	445.00	N
					199-13-6411.00-101-021000		GT Conference Registration	375.00	
							Check 041130 Total:	820.00	
041131	10-04-2019		01852	State Comptroller	199-41-6499.00-750-099000	C	Annual Membership	100.00	N

Check Nbr	Check Date	Credit Memo	Vend Nbr	Payee	Fnd-Fnc-Obj.So-Org-Prog	Typ Cd	Reason	Amount	EFT
041132	10-04-2019		01595	Texas Dept of Public Saf	199-41-6499.00-701-099000	C	CCH, Clearing House	15.00	N
041133	10-04-2019		02784	The University of Tx at A	199-36-6399.03-001-099000	C	UIL Music Memory	11.00	N
041134	10-04-2019		00566	UIL Music Region 8	199-36-6499.05-001-099000	C	Marching Contest Fees	285.00	N
041135	10-04-2019		02836	United Rentals, Inc.	199-51-6269.00-999-099000	C	Lift Rental	695.59	N
041136	10-04-2019		00370	Virco Mfg. Corporation	199-11-6399.00-001-011067	C	Furniture	3,368.60	N
041137	10-04-2019		01047	Wal-Mart Community	199-34-6399.00-999-099000	C	Meet The Owls Supplies	65.75	N
					483-36-6399.02-001-091000		Meet The Owls Supplies	495.06	
					483-36-6399.02-001-091000		Meet The Owls Supplies	117.16	
							Check 041137 Total:	677.97	
041138	10-11-2019		02393	AquaLogic Water Consul	199-51-6299.00-999-099000	C	Cooling Tower Treatment	405.00	N
041139	10-11-2019		03889	Citibank	199-00-2115.00-000-000000	C	PYMT Citibank	1,133.05	N
041140	10-11-2019		00643	Corrigan-Camden ISD	199-36-6499.02-001-091040	C	Volleyball Tournament	550.00	N
041141	10-11-2019		00840	Demco Library Basics	199-12-6399.00-101-099000	C	Library Labels & Bokmarks	82.52	N
041142	10-11-2019		00955	Gessner, Donna	199-13-6411.00-001-037000	C	Dyslexia Conference Meals	25.00	N
					199-13-6411.00-101-037000		Dyslexia Conference Meals	100.00	
							Check 041142 Total:	125.00	
041143	10-11-2019		03725	Hampton Inn	199-13-6411.00-001-037000	C	Dyslexia Conference Hotel	46.70	N
					199-13-6411.00-101-037000		Dyslexia Conference Hotel	186.78	
							Check 041143 Total:	233.48	
041144	10-11-2019		00982	J.W. Pepper & Son, Inc	199-11-6399.00-101-011063	C	Christmas Play Music	75.99	N
041145	10-11-2019		02164	Monograms & More	199-11-6399.05-001-011000	C	Band T-Shirts	390.50	N
041146	10-11-2019		01355	Onalaska ISD	199-36-6499.02-001-091040	C	Volleyball Tournament	300.00	N
041147	10-11-2019		01150	Records Consultants, Inc	199-53-6399.00-999-099000	C	Bar Code Labels	50.00	N
041148	10-11-2019		00289	SHI-Government Solutio	199-11-6399.74-001-022000	C	Printer Ag Shop	487.76	N
041149	10-11-2019		00916	TASB	199-41-6411.00-701-099000	C	Professional Admin Conferenc	264.00	N
041150	10-11-2019		03380	TDIndustries, Inc.	199-51-6249.99-101-099000	C	Repplace Compress & Filter Dr	3,538.00	N
041151	10-11-2019		01990	Texas Commercial Wast	199-51-6259.00-999-099000	C	Dumpster Services	672.00	N
					199-51-6259.00-999-099000		Dumpster Services	672.00	
					199-51-6259.00-999-099000		Dumpster Services	75.00	
							Check 041151 Total:	1,419.00	

Check Nbr	Check Date	Credit Memo	Vend Nbr	Payee	Fnd-Fnc-Obj.So-Org-Prog	Typ Cd	Reason	Amount	EFT
041152	10-11-2019		02697	Thorn Music Center	199-11-6249.05-001-011000	C	Instrumnt Repair	320.99	N
041153	10-11-2019		02687	John Deere Financial	199-51-6319.00-999-099000	C	Mower Parts	501.25	N
041154	10-11-2019		03931	Valley Business Machine	199-11-6399.01-001-011000	C	Math Calculators	2,848.32	N
041155	10-11-2019		01084	Xerox Corporation	199-11-6269.00-001-011000	C	HS Copier	1,037.55	N
					199-11-6269.00-001-011000		JH Copier	279.71	
					199-23-6269.00-001-099000		HS Admin Copier	339.76	
							Check 041155 Total:	1,657.02	
041156	10-11-2019		03856	Yellow Folder	199-41-6299.00-750-099000	C	Digital Records	3,599.88	N
041157	10-18-2019		00017	Alert Services, Inc.	199-36-6399.02-001-091000	C	Athletics Supplies	2,359.12	N
041158	10-18-2019		00301	Amazon/SYNCB	199-11-6399.00-001-011000	C	Caught Being Good Supplies	37.76	N
					199-11-6399.00-101-011000		Plastic Storage Bins	289.26	
					199-11-6399.00-101-011006		Plastic Storage Bins	206.61	
					199-11-6399.00-101-011007		4th Grade Supplies	86.93	
					199-11-6399.00-101-011007		4th Grade Supplies	29.95	
					199-11-6399.00-101-011063		Small American Flags	27.99	
					199-11-6399.00-101-011067		Shelves	269.97	
					199-11-6399.06-001-011000		16 GB Memory	369.95	
					199-11-6399.06-001-011000		Can Air	12.77	
					199-11-6399.06-001-011000		Chromebook Parts	85.50	
					199-11-6399.06-001-011000		USB Drives	120.75	
					199-11-6399.06-001-022000		Surge Protectors	140.36	
					199-11-6399.06-101-011000		Chromebook Parts	85.50	
					199-11-6399.06-101-011000		VGA Cables	15.99	
					199-11-6399.06-101-011000		VGA Cables	12.95	
					199-11-6399.06-101-011000		USB Drives	241.50	
	10-18-2019	0000210071	00301	Amazon/SYNCB	199-11-6399.06-101-011000	M	Wrong Cable	-15.99	
	10-18-2019		00301	Amazon/SYNCB	199-11-6499.00-101-011555	C	Lock Down Magnetic Strips	18.95	
					199-12-6399.00-101-099000		Library Supplies	25.99	
					199-12-6399.00-101-099000		Library Supplies	89.96	
					199-23-6399.00-001-099000		Door Pocket Hangers/Cellphon	358.65	
					199-23-6399.00-001-099000		High School Flags	45.99	
					199-23-6399.00-001-099000		High School Flags	44.00	
					199-36-6397.02-001-091555		Raffle Tickets	16.95	
					199-36-6399.02-001-091000		AED Defibrillator Pads	67.00	
					199-36-6399.02-001-091050		Cooling Towels	19.99	
					199-36-6399.02-001-091050		Cooling Towels	59.97	
					199-41-6399.00-701-099000		Office Supplies	13.61	
					199-41-6399.00-701-099000		Office Supplies	29.83	
					199-41-6399.00-701-099000		CO2 Valve	44.98	
					199-41-6399.00-750-099000		Office Supplies	8.36	
					199-41-6399.00-750-099000		Office Supplies	64.90	
					199-51-6319.00-001-099000		Cleaning Supplies	189.95	
					199-51-6319.00-001-099000		Cleaning Supplies	55.74	

Check Nbr	Check Date	Credit Memo	Vend Nbr	Payee	Fnd-Fnc-Obj.So-Org-Prog	Typ Cd	Reason	Amount	EFT
					199-51-6319.00-001-099000		Cleaning Supplies	26.84	
					199-51-6319.00-001-099000		Dust Mops	83.81	
					199-51-6319.00-001-099000		Outdoor Rug	21.58	
					199-51-6319.00-001-099000		Trash Bags	181.50	
					199-51-6319.00-101-099000		Cleaning Supplies	189.95	
					199-51-6319.00-101-099000		Cleaning Supplies	26.84	
					199-51-6319.00-101-099000		Dust Mops	83.81	
					199-51-6319.00-101-099000		Outdoor Rug	21.58	
					199-51-6319.00-101-099000		Trash Bags	181.50	
					199-51-6319.00-101-099000		Cleaning Supplies	55.73	
					199-52-6399.00-999-099000		Key Storage Box	27.65	
					199-52-6399.00-999-099000		Drawstring Bags	119.95	
					199-52-6399.00-999-099000		Head Sets	87.50	
	10-18-2019	0000210024	00301	Amazon/SYNCB	199-52-6399.00-999-099000	M	Headphones Did not Work	-45.98	
	10-18-2019		00301	Amazon/SYNCB	499-11-6399.00-001-011000	C	Student Organizers	159.00	
							Check 041158 Total:	4,393.83	
041159	10-18-2019		00329	Anderson-Shiro CISD	199-00-1102.00-000-000000	C	Varsity Football Gate Money	1,600.00	N
041160	10-18-2019		02136	Band Shoppe	199-11-6499.00-001-011555	C	Band Uniforms	526.30	N
041161	10-18-2019		01495	Borden Dairy Company	240-35-6341.00-001-099000	C	Dairy Products	1,395.38	N
					240-35-6341.00-101-099000		Dairy Products	1,860.00	
							Check 041161 Total:	3,255.38	
041162	10-18-2019		03984	Brothers Houston	240-35-6341.00-001-099000	C	Produce	349.48	N
					240-35-6341.00-001-099000		Produce	393.66	
					240-35-6341.00-001-099000		Produce	252.58	
					240-35-6341.00-001-099000		Produce	3.75	
					240-35-6341.00-001-099000		Produce	401.16	
					240-35-6341.00-001-099000		Produce	400.20	
					240-35-6341.00-101-099000		Produce	485.96	
					240-35-6341.00-101-099000		Produce	366.90	
					240-35-6341.00-101-099000		Produce	312.69	
					240-35-6341.00-101-099000		Produce	336.43	
					240-35-6341.00-101-099000		Produce	334.35	
					240-35-6341.00-101-099000		Produce	209.93	
							Check 041162 Total:	3,847.09	
041163	10-18-2019		03099	Cain, Charlie	199-36-6299.02-001-091000	C	Football Official	110.00	N
041164	10-18-2019		00340	Flinn Scientific, Inc.	199-11-6399.04-001-011000	C	Science Lab Supplies	621.11	N
					199-11-6399.04-001-011000		Science Lab Supplies	21.02	
							Check 041164 Total:	642.13	
041165	10-18-2019		02693	Foy, Randy	199-36-6399.02-001-091050	C	Cross Country Movie Tickets	74.75	N
041166	10-18-2019		01888	Glazier Foods Company	240-35-6341.00-001-099000	C	Food	7,794.28	N
					240-35-6341.00-101-099000		Food	5,701.93	
					240-35-6342.00-001-099000		Non Food	1,483.30	
					240-35-6342.00-101-099000		Non Food	1,491.09	
					240-35-6343.00-001-099000		Non Program Foods	1,207.70	

Check Nbr	Check Date	Credit Memo	Vend Nbr	Payee	Fnd-Fnc-Obj.So-Org-Prog	Typ Cd	Reason	Amount	EFT
					240-35-6343.00-101-099000		Non Program Foods	159.27	
							Check 041166 Total:	17,837.57	
041167	10-18-2019		02072	Goodheart-Willcox Publis	199-11-6399.06-001-022000	C	Ag Textbooks	2,250.00	N
041168	10-18-2019		03465	GTS Technology Solutio	199-11-6399.06-001-022000	C	Computers for Printshop Class	14,947.90	N
041169	10-18-2019		03992	Hoff, Edwin	199-36-6299.02-001-091000	C	Football Official	60.00	N
041170	10-18-2019		03493	Home2 Suites by Hilton	199-41-6411.00-701-099000	C	TASB Conference Hotel	264.18	N
041171	10-18-2019		02908	Impact Fire Services	199-51-6249.00-101-099000	C	Fire Alarm Repair	230.00	N
041172	10-18-2019		01597	Jackson, Chad	199-36-6299.02-001-091000	C	Volleyball Official	155.00	N
041173	10-18-2019		02056	Kurz and Company	240-35-6341.00-001-099000	C	Bread Products	36.90	N
					240-35-6341.00-001-099000		Bread Products	50.54	
					240-35-6341.00-101-099000		Bread Products	14.76	
					240-35-6341.00-101-099000		Bread Products	32.89	
					240-35-6341.00-101-099000		Bread Products	29.52	
							Check 041173 Total:	164.61	
041174	10-18-2019		00450	Kyrish Truck Center	199-34-6249.00-999-099000	C	Bus 67 Repairs	1,316.98	N
					199-34-6319.00-999-099066		Rotella	13.04	
							Check 041174 Total:	1,330.02	
041175	10-18-2019		01804	McClosky, Margaret	199-41-6411.00-701-099000	C	Professional Admin Conferenc	139.00	N
041176	10-18-2019		02034	McDonald, Brenda	199-53-6411.00-999-099000	C	System Admin Conference Me	114.00	N
041177	10-18-2019		01813	MidSouth Synergy	199-51-6257.00-001-099000	C	HS Electricity	11,335.00	N
					199-51-6257.00-999-099555		District House	102.00	
							Check 041177 Total:	11,437.00	
041178	10-18-2019		04021	One Touch Point	199-23-6399.00-001-099000	C	Content Master Forms	253.56	N
041179	10-18-2019		00772	Business Card	199-00-2115.00-000-000000	C	PYMT BANK OF AMERICA BV	2,428.07	N
041180	10-18-2019		03993	Rackley, Gary	199-36-6299.02-001-091000	C	Football Official	60.00	N
041181	10-18-2019		02640	Raska Towing & Recove	199-34-6299.00-999-099069	C	Towing	400.00	N
					199-34-6299.00-999-099069		Towing	400.00	
							Check 041181 Total:	800.00	
041182	10-18-2019		03454	Rawls, Travis	199-52-6219.02-001-099000	C	Volleyball Security	100.00	N
041183	10-18-2019		03744	Reed, Jessie	199-52-6219.00-999-099000	C	Evaluation	200.00	N
041184	10-18-2019		03801	Residence Inn	199-53-6411.00-999-099000	C	System Admin Conference Hot	142.08	N
041185	10-18-2019		03809	Robot Events	199-11-6399.76-001-022000	C	Robotics Event Montgomery	100.00	N
					199-11-6399.76-001-022000		Robotics Event Katy	100.00	
							Check 041185 Total:	200.00	

Check Nbr	Check Date	Credit Memo	Vend Nbr	Payee	Fnd-Fnc-Obj.So-Org-Prog	Typ Cd	Reason	Amount	EFT
041186	10-18-2019		04031	Schlutt Jr., Edward F	199-36-6299.02-001-091000	C	Football Official	60.00	N
041187	10-18-2019		04030	Scott, Joseph	199-36-6299.02-001-091000	C	Football Official	110.00	N
041188	10-18-2019		03824	Simpson, William	199-36-6299.02-001-091000	C	Football Official	110.00	N
041189	10-18-2019		03634	Southern Ice Cream	240-35-6343.00-001-099000	C	Ice Cream	328.70	N
					240-35-6343.00-001-099000		Ice Cream	264.29	
					240-35-6343.00-101-099000		Ice Cream	398.43	
					240-35-6343.00-101-099000		Ice Cream	425.68	
							Check 041189 Total:	1,417.10	
041190	10-18-2019		02609	Systems Design	240-35-6499.00-999-099000	C	Lunch Money Now	60.00	N
041191	10-18-2019		00307	Teacher's Discovery	199-11-6399.00-001-011009	C	Spanish Dictionaries	148.75	N
					199-11-6399.85-001-011000		Spanish Class Supplies	325.03	
							Check 041191 Total:	473.78	
041192	10-18-2019		02591	Team Express Distributin	199-36-6399.02-001-091041	C	Baseball Equipment	34.75	N
					199-36-6399.02-001-091041		Baseball Equipment	309.95	
					199-36-6399.02-001-091041		Baseball Equipment	164.95	
					199-36-6399.02-001-091041		Baseball Equipment	318.70	
							Check 041192 Total:	828.35	
041193	10-18-2019		02849	Texas Communications,	199-34-6299.00-999-099000	C	Bus Radios	281.30	N
					199-52-6299.00-999-099000		Security Radios	129.50	
							Check 041193 Total:	410.80	
041194	10-18-2019		01595	Texas Dept of Public Saf	199-41-6499.00-701-099000	C	CCH Clearing House	35.00	N
041195	10-18-2019		00993	Tune In	199-36-6399.03-101-099000	C	UIL Art Smart Cards	72.55	N
041196	10-18-2019		04029	White, David	199-36-6299.02-001-091000	C	Volleyball Official	155.00	N
041197	10-18-2019		01314	Williams, Willie	199-36-6299.02-001-091000	C	Football Official	110.00	N
041198	10-23-2019		04006	Allmon, Tommie	199-36-6299.02-001-091000	C	Football Official	65.00	N
041199	10-23-2019		00049	Anderson Water Compa	199-51-6255.00-001-099000	C	Water	133.32	N
					199-51-6255.00-001-099000		Water	597.30	
					199-51-6255.00-101-099000		Water	1,961.04	
					199-51-6255.00-101-099000		Water	245.01	
					199-51-6255.00-999-099000		Water	86.19	
					199-51-6255.00-999-099000		Water	76.34	
					199-51-6255.00-999-099555		Water	42.66	
							Check 041199 Total:	3,141.86	
041200	10-23-2019		00329	Anderson-Shiro CISD	199-00-1102.00-000-000000	C	Volleyball Gate Money	200.00	N
041201	10-23-2019		03443	Beene, Scott	199-51-6399.00-999-091000	C	Straw Rake for Lawn Mower	100.00	N

Check Nbr	Check Date	Credit Memo	Vend Nbr	Payee	Fnd-Fnc-Obj.So-Org-Prog	Typ Cd	Reason	Amount	EFT
041202	10-23-2019		01439	Brooke, Gregory	199-36-6299.02-001-091000	C	Football Official	100.00	N
041203	10-23-2019		04033	Burnes, Kaitlyn	199-36-6299.02-001-091000	C	Volleyball Official	115.00	N
041204	10-23-2019		03989	Couch, Forrest	199-36-6299.02-001-091000	C	Football Official	75.00	N
041205	10-23-2019		03093	Dept of Information Reso	199-51-6256.00-999-099000	C	Long Distance	24.59	N
041206	10-23-2019		03708	Derrick, Lane	199-36-6299.02-001-091000	C	Volleyball Official	115.00	N
041207	10-23-2019		00299	Ed'n Service Center,	199-11-6239.06-001-011011	C	Commnet	1,203.83	N
					199-31-6411.00-001-099000		Counselor Meeting	60.00	
					255-13-6411.00-001-099000		8th Grade Social Studeies	175.00	
							Check 041207 Total:	1,438.83	
041208	10-23-2019		00402	Entergy, Inc.	199-51-6257.00-101-099000	C	Elementary Electricity	4,670.37	N
					199-51-6257.00-999-099000		Electricity	532.68	
							Check 041208 Total:	5,203.05	
041209	10-23-2019		02693	Foy, Randy	199-36-6412.02-001-091000	C	Student Meals Regional CC	192.00	N
041210	10-23-2019		00362	Ger Nay Pest Control	199-51-6299.00-999-099555	C	Pest Contral	80.00	N
041211	10-23-2019		03397	Gessner Heating & AC, L	199-51-6249.00-999-099000	C	Ag Shop Repairs	457.00	N
041212	10-23-2019		03709	Gibbs, Jacob	199-36-6299.02-001-091000	C	Football Official	75.00	N
041213	10-23-2019		04037	Golden Jr., William	199-36-6299.02-001-091000	C	Football Official	75.00	N
041214	10-23-2019		03465	GTS Technology Solutio	199-11-6399.06-001-011000	C	Chromebooks	36,515.20	N
041215	10-23-2019		03983	Hal Leonard LLC	199-11-6399.05-001-011000	C	Sheet Music	60.12	N
041216	10-23-2019		02897	Hall, Derrick	199-36-6299.02-001-091000	C	Football Official	65.00	N
041217	10-23-2019		04036	Henderson, James	199-36-6299.02-001-091000	C	Football Official	100.00	N
041218	10-23-2019		00414	Lexia Learning Systems,	410-11-6399.00-101-011000	C	Annual Subscription	800.00	N
041219	10-23-2019		04034	Lopez, Jeremiah	199-36-6299.02-001-091000	C	Football Official	65.00	N
041220	10-23-2019		03244	McCloud, Travis	199-36-6299.02-001-091000	C	Football Official	100.00	N
					199-36-6299.02-001-091000		Football Official	100.00	
							Check 041220 Total:	200.00	
041221	10-23-2019		02164	Monograms & More	199-11-6399.05-001-011000	C	Band Marching Shirts	471.50	N
					199-36-6399.02-001-091040		Volleyball Long Sleeve Shirts	247.00	
							Check 041221 Total:	718.50	
041222	10-23-2019		02960	Moran, Andy	199-36-6299.02-001-091000	C	Volleyball Official	115.00	N

Check Nbr	Check Date	Credit Memo	Vend Nbr	Payee	Fnd-Fnc-Obj.So-Org-Prog	Typ Cd	Reason	Amount	EFT
041223	10-23-2019		00554	Office Depot	199-36-6399.03-101-099000	C	UIL Supplies	6.18	N
					199-41-6399.00-750-099000		Office Supplies	46.81	
							Check 041223 Total:	52.99	
041224	10-23-2019		00328	Oriental Trading	199-11-6499.00-001-011555	C	Supplies for NJHS	41.09	N
041225	10-23-2019		04025	Pittsburgh Water Coolers	199-51-6319.00-101-099000	C	Water Fountain	819.85	N
041226	10-23-2019		02392	Quada, Robert	199-36-6299.02-001-091000	C	Football Official	100.00	N
041227	10-23-2019		01705	Sam Houston State Car	255-13-6499.00-999-099000	C	Career Fair	150.00	N
041228	10-23-2019		01772	Tatom, Wesley	199-36-6299.02-001-091000	C	Football Official	100.00	N
041229	10-23-2019		03791	TCEA	199-53-6411.00-999-099000	C	TCEA Conference Registration	359.00	N
					255-13-6411.00-001-099000		TCEA Conference Registration	678.00	
							Check 041229 Total:	1,037.00	
041230	10-23-2019		02591	Team Express Distributin	199-36-6399.02-001-091041	C	Pocket Radar	286.90	N
041231	10-23-2019		03242	TIAA Bank	199-11-6269.00-101-011000	C	Elem Copiers	840.55	N
					199-23-6269.00-101-099000		Elem Office Copiers	159.91	
					199-41-6269.00-701-099000		Admin Copiers	183.77	
					199-41-6269.00-750-099000		Admin Copier	183.77	
							Check 041231 Total:	1,368.00	
041232	10-23-2019		04035	Torello, Caleb	199-36-6299.02-001-091000	C	Football Official	65.00	N
041233	10-23-2019		00993	Tune In	199-36-6399.03-001-099000	C	Art Smart Bulletin	15.00	N
041234	10-23-2019		04012	Vital Records Control	199-51-6259.00-999-099000	C	Shredding Services	72.51	N
041235	10-23-2019		04038	White, Regan	199-11-6399.04-001-011000	C	Science Supplies	8.96	N
041236	10-23-2019		01314	Williams, Willie	199-36-6299.02-001-091000	C	Football Official	60.00	N
041237	10-23-2019		03991	Zaruba, Hope	199-36-6299.02-001-091000	C	Volleyball Official	115.00	N
041238	10-30-2019		00102	Baylor Lumber Co.	199-11-6399.06-001-022000	C	CTE Desk	451.52	N
041239	10-30-2019		02438	Bluebonnet Grdwater Co	199-51-6255.00-999-099000	C	District Water	12.76	N
041240	10-30-2019		01013	BWI Companies, Inc.	199-51-6319.00-001-091000	C	Turf & Ant Treatment	2,308.95	N
041241	10-30-2019		03994	Charles A Dana Center	199-11-6399.00-101-011000	C	Skills for Math	20.00	N
041242	10-30-2019		03626	E3 Entegral Solutions, In	199-81-6629.00-999-099000	C	HVAC Replacement	126,806.90	N
041243	10-30-2019		00299	Ed'n Service Center,	199-11-6239.00-001-011000	C	Curriculum Collaborative	3,585.00	N
					199-11-6239.00-001-021000		Advance Academic	2,043.00	
					199-11-6239.00-001-030000		Texas Items Bank	800.00	
					199-11-6239.00-101-011000		Curriculum Collaborative	3,585.00	

Check Nbr	Check Date	Credit Memo	Vend Nbr	Payee	Fnd-Fnc-Obj.So-Org-Prog	Typ Cd	Reason	Amount	EFT
					199-11-6239.00-101-021000		Advance Academic	2,042.00	
					199-11-6239.00-101-030000		Texas Items Bank	800.00	
					199-11-6239.06-001-011000		Light Speed Contract	1,772.00	
					199-11-6239.06-101-011000		Light Speed Contract	1,772.00	
					199-11-6239.06-101-011011		Commnet	1,203.83	
					199-11-6399.06-001-022000		Adobe Cloud	302.50	
					199-53-6239.00-750-099000		Timeclock Plus	1,980.00	
					199-53-6239.00-750-099000		TXEIS	24,126.00	
					199-53-6239.00-750-099000		Eduhero	500.00	
					199-53-6239.00-750-099000		TSDS	1,750.00	
					199-53-6239.00-750-099000		Career Portal	1,616.00	
					199-53-6249.00-999-099000		Phone Upgrade	13,511.00	
							Check 041243 Total:	61,388.33	
041244	10-30-2019		02364	Ehrhardt, Keo	199-36-6299.02-001-091000	C	Football Official	105.00	N
041245	10-30-2019		00362	Ger Nay Pest Control	199-51-6299.00-999-099555	C	Monthly Pest Control	207.00	N
041246	10-30-2019		03541	KLC Custom Electronics,	199-52-6249.00-001-099000	C	Security Door Repairs	850.00	N
041247	10-30-2019		00849	Longhorn Bus Sales	199-34-6631.00-999-099000	C	Busses	187,963.00	N
041248	10-30-2019		01587	Magazine Subscriptions-	199-12-6329.00-101-099000	C	Magazine Subscriptions	617.16	N
041249	10-30-2019		01937	McGoldrick, Bubba	199-36-6299.02-001-091000	C	Football Official	105.00	N
041250	10-30-2019		01940	Mies, Joshua	199-36-6299.02-001-091000	C	Football Official	105.00	N
041251	10-30-2019		00231	Nevill, Hardy	199-36-6299.02-001-091000	C	Volleyball Official	75.00	N
041252	10-30-2019		03993	Rackley, Gary	199-36-6299.02-001-091000	C	Football Official	105.00	N
041253	10-30-2019		04026	Rubberecycle	199-51-6319.00-101-099000	C	Playground Rubber Mulch	2,712.50	N
041254	10-30-2019		00808	School Specialty, Inc.	199-11-6399.00-101-011008	C	5th Grade Supplies	87.76	N
041255	10-30-2019		00116	Skillman, Ross	199-36-6299.02-001-091000	C	Volleyball Official	75.00	N
041256	10-30-2019		04040	Smith, Desiree	199-41-6499.00-701-099000	C	Finger Print Reimbursement	49.26	N
041257	10-30-2019		01673	Smith, Martha	199-52-6219.02-001-099000	C	Football Security	240.00	N
041258	10-30-2019		04022	Texas Special Instrumen	199-33-6399.00-101-099000	C	Cushion Headband	38.00	N
041259	10-30-2019		01047	Wal-Mart Community	199-11-6499.00-101-011555	C	Science Club Supplies	124.57	N
					199-33-6399.00-001-099000		Nurses Clinic Needs	34.48	
					199-33-6399.00-101-099000		Nurses Clinic Needs	61.36	
					199-51-6319.00-999-099000		Maintenance Supplies	98.26	
							Check 041259 Total:	318.67	

Date Run: 11-07-2019 1:32 PM
Cnty Dist: 093-901
From 10-01-2019 To 10-31-2019
Accounting Period: C
Bank Account: 199 - GENERAL 004-143

YTD Check Register
Anderson-Shiro CISD
Sort by Bank Account

Program: FIN1800
Page 11 of 12
File ID: C

Check Nbr	Check Date	Credit Memo	Vend Nbr	Payee	Fnd-Fnc-Obj.So-Org-Prog	Typ Cd	Reason	Amount	EFT
041260	10-30-2019		00520	Walsworth	199-36-6399.00-001-099000	C	Reprint of Yearbook	3,094.19	N
Bank Account 199 - GENERAL 004-143 Total								633,093.89	

* indicates voided checks

Check Nbr	Check Date	Credit Memo	Vend Nbr	Payee	Fnd-Fnc-Obj.So-Org-Prog	Typ Cd	Reason	Amount	EFT
030878	10-18-2019		00357	A-S CISD Cafeteria	863-00-2159.00-082-000000	D	OCT DED MISCELLANEOUS	1,924.89	N
030879	10-18-2019		00008	A.T.P.E.	863-00-2159.00-005-000000	D	OCT DED TSTA DUES	97.82	N
030880	10-18-2019		02896	Anderson-Shiro Educatio	863-00-2159.00-085-000000	D	OCT DED MISCELLANEOUS	75.00	N
030881	10-18-2019		02885	Financial Benefit Service	863-00-2159.00-002-000000	D	OCT DED MISCELLANEOUS	942.41	N
					863-00-2159.00-009-000000		OCT DED MISCELLANEOUS	765.92	
					863-00-2159.00-011-000000		OCT DED MISCELLANEOUS	117.56	
					863-00-2159.00-026-000000		OCT DED MISCELLANEOUS	53.82	
					863-00-2159.00-027-000000		OCT DED MISCELLANEOUS	120.04	
					863-00-2159.00-037-000000		OCT DED MISCELLANEOUS	154.45	
					863-00-2159.00-039-000000		OCT DED MISCELLANEOUS	143.25	
					863-00-2159.00-042-000000		OCT DED MISCELLANEOUS	754.21	
					863-00-2159.00-049-000000		OCT DED MISCELLANEOUS	207.00	
					863-00-2159.00-052-000000		OCT DED MISCELLANEOUS	3,901.02	
					863-00-2159.00-086-000000		OCT DED MISCELLANEOUS	665.71	
					863-00-2159.00-089-000000		OCT DED MISCELLANEOUS	270.00	
					863-00-2159.00-099-000000		OCT DED MISCELLANEOUS	265.72	
					863-00-2159.00-108-000000		OCT DED MISCELLANEOUS	109.62	
					863-00-2159.00-112-000000		OCT DED MISCELLANEOUS	254.64	
					863-00-2159.00-119-000000		OCT DED MISCELLANEOUS	358.74	
					863-00-2159.00-120-000000		OCT DED MISCELLANEOUS	201.74	
							Check 030881 Total:	9,285.85	
030882	10-18-2019		03633	National Benefit Services	863-00-2153.00-102-000000	D	OCT DED LIFE INSURANCE	790.00	N
					863-00-2153.00-117-000000		OCT DED LIFE INSURANCE	100.00	
					863-00-2153.00-118-000000		OCT DED LIFE INSURANCE	150.00	
					863-00-2159.00-030-000000		OCT DED TAX SHEL. ANNUIT	50.00	
					863-00-2159.00-034-000000		OCT DED TAX SHEL. ANNUIT	500.00	
					863-00-2159.00-114-000000		OCT DED MISCELLANEOUS	700.00	
					863-00-2159.00-457-000000		OCT DED 457 DEFERRED	314.35	
							Check 030882 Total:	2,604.35	
030883	10-18-2019		02895	National Benefit Services	863-00-2159.00-024-000000	D	OCT DED MISCELLANEOUS	1,096.67	N
					863-00-2159.00-025-000000		OCT DED MISCELLANEOUS	1,520.00	
					863-00-2159.00-051-000000		OCT DED MISCELLANEOUS	200.00	
							Check 030883 Total:	2,816.67	
030884	10-18-2019		00186	Office of the Attorney Ge	863-00-2159.00-111-000000	D	OCT DED MISCELLANEOUS	590.75	N
030885	10-18-2019		00224	TCTA	863-00-2159.00-012-000000	D	OCT DED MISCELLANEOUS	39.58	N
030886	10-18-2019		00989	Trinity Valley T.C.U.	863-00-2154.00-010-000000	D	OCT DED CREDIT UNION	900.00	N
Bank Account PYR - PAYROLL 004-150 Total								18,334.91	
Grand Totals:								651,428.80	

End of Report

* indicates voided checks

2019 MAINTENANCE TAX NOTES - INVOICE APPROVAL LOG

To: Anderson-Shiro CISD Board of Trustees

From: Blake Vezurk - Business Manager

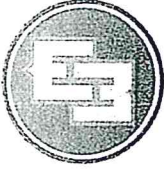
November 11, 2019

The following invoices are submitted for your approval.

<u>Vendor</u>	<u>Invoice #</u>	<u>Date</u>	<u>Amount</u>
E3 Entergal Solutions Inc			
Energy Conservation Project	140976	11/9/2019	\$ 126,806.89
			\$ 126,806.89
			\$ -
			\$ -
Grand Total			\$ 126,806.89

Reviewed by _____
Blake Vezurk

	<u>Invoice Number</u>	<u>Date</u>	
General Fund Obligation Expenditures			\$250,000.00
	140822	5/15/2019	\$194,488.65
Available Proceeds			<u>\$55,511.35</u>
Maintenance Tax Notes Interest			\$1,250,000.00
Total Revenue			<u>\$6,919.35</u>
			\$1,256,919.35
Expenditures			
	140850	6/7/2019	\$122,839.20
	140871	7/2/2019	\$208,033.07
	140890	8/1/2019	\$390,292.04
	140919	9/4/2019	\$245,678.38
	140945	10/2/2019	\$126,806.90
	440976	11/9/2019	\$126,806.89
Total Expenditures			<u>\$1,220,456.48</u>
Available Proceeds			<u>\$36,462.87</u>
Total Project Cost			\$1,497,769.00
	140822	5/15/2019	\$194,488.65
	140850	6/7/2019	\$122,839.20
	140871	7/2/2019	\$208,033.07
	140890	8/1/2019	\$390,292.04
	140919	9/4/2019	\$245,678.38
	140945	10/2/2019	\$126,806.90
	140976	11/9/2019	\$126,806.89
Project Amount Still Due			<u>\$82,823.87</u>



INVOICE

REMIT TO: E3 Entegral Solutions, Inc.
2040 Highland Village Rd, Suite 100, Highland Village, TX 75077

Anderson-Shiro CISD
458 FM 149 West
Anderson, TX 77830
Attn: Scott Beene, Supt.

INVOICE NO: 140976
INV. DATE: 11/9/2019

Entegral Job No: ANDSH-D-02

RE: Energy Conservation Project

Furnish materials, equipment, and labor required to perform Energy Conservation Project for Anderson-Shiro CISD, per our contract with Anderson-Shiro CISD.

REQUEST FOR PAYMENT NO: 7

ORIGINAL CONTRACT AMOUNT:	\$ 1,497,769.00
CHANGE ORDERS TO DATE:	\$ 0.00
CURRENT CONTRACT AMOUNT:	\$ 1,497,769.00

AMOUNT COMPLETED TO DATE:	\$ 1,489,415.93
LESS RETAINAGE:	\$ 74,470.80

LESS NET PREVIOUS REQUEST:	\$ 1,414,945.13
	\$ 1,288,138.24

AMOUNT DUE THIS REQUEST:	\$ 126,806.89
--------------------------	---------------

Experienced.

Effective.

Efficient.

IMPORTANT NOTICE TO ALL CLIENTS REGARDING PAYMENTS TO E3

In order to protect our Clients against payment fraud, ANY change in remittance address or E3 bank account information will be communicated directly to our Clients by the assigned E3 project manager or account manager. The remittance address at the top of this invoice is correct and remains in effect unless notified. Any changes will NOT be communicated via email.

APPLICATION AND CERTIFICATE FOR PAYMENT

CONSTRUCTION MANAGER-ADVISER EDITION

TO OWNER:

Anderson-Shiro CISD
458 FM 149 West
Anderson, TX 77830
ATTN: Scott Beene, Supt.

PROJECT: **Anderson-Shiro CISD - Phase II**
Energy Efficiency and Conservation Contract

APPLICATION NO: 7
APPLICATION DATE: 11/9/2019
PERIOD TO: 11/30/2019

FROM CONTRACTOR:

E3 Entegral Solutions, Inc.
2040 Highland Village Rd.
Suite 100
Highland Village, TX 75077

PROJECT MANAGER: Jeff Freeman

Contract Date: 4/16/2019
Entegral Job No: ANDSH-D-02

Entegral Invoice No: 140976

CONTRACT FOR: Energy Efficiency and Conservation Project

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract. Continuation Sheet, AIA Document G703, is attached.

- 1. ORIGINAL CONTRACT SUM: \$ 1,497,769.00
- 2. NET CHANGE BY CHANGE ORDERS: \$ 0.00
- 3. CONTRACT SUM TO DATE (Line 1+2): \$ 1,497,769.00
- 4. TOTAL COMPLETED AND STORED TO DATE: \$ 1,489,415.93
- 5. RETAINAGE:
 - a. 5% of Completed Work \$ 74,470.80
 - b. 0% of Stored Material \$ 0.00
- TOTAL RETAINAGE: \$ 74,470.80
- 6. TOTAL EARNED LESS RETAINAGE: \$ 1,414,945.13
(Line 4 less Line 5 total)
- 7. LESS PREVIOUS CERTIFICATES OF PAYMENT: \$ 1,288,138.24
(Line 6 from prior certificates)
- 8. CURRENT PAYMENT DUE: \$ 126,806.89
- 9. BALANCE TO FINISH, INC. RETAINAGE: \$ 82,823.87
(Line 3 less line 6)

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Changes approved previously		
Total approved this period		
Totals		
NET CHANGES by Change Order		

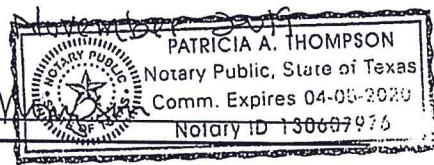
The undersigned Contractor certifies that to the best of the Contractor's knowledge, information, and belief, the work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work which previous Certificates of Payment were issued and payments received from the Owner, and that the current payment shown herein is now due.

CONTRACTOR: E3 ENTEGRAL SOLUTIONS, INC.

By: Cindy Connolly Date: 11/11/19

State of: TX County of: Denton

Subscribed and sworn to me this: 11th

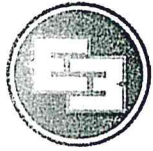
Notary Public: Patricia A. Thompson


CERTIFICATE OF PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising this application, the Construction Manager and Architect certify to the Owner that to the best of their knowledge, information, and belief the work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED: \$126,806.89

CONSTRUCTION MANAGER:

142



Anderson-Shiro CISD - Phase II

Continuation Sheet

APPLICATION NUMBER: 7
 APPLICATION DATE: 11/9/2019
 PERIOD TO: 11/30/2019
 ENTEGRAL JOB NO: ANDSH-D-02

ITEM NO.	DESCRIPTION	SCHEDULED VALUE	PREVIOUS	THIS PERIOD	STORED MATERIALS	TOTAL	%	BALANCE	RETAINAGE
1	Project Development	18,801.00	18,801.00	0.00	0.00	18,801.00	100	0.00	940.05
2	Construction Management	7,108.00	7,108.00	0.00	0.00	7,108.00	100	0.00	355.40
3	Operations Management	3,213.00	3,213.00	0.00	0.00	3,213.00	100	0.00	160.65
4	Bonds & Insurance	25,826.00	25,826.00	0.00	0.00	25,826.00	100	0.00	1,291.30
5	Mobilization	149,776.90	149,776.90	0.00	0.00	149,776.90	100	0.00	7,488.85
6	Mechanical Material	725,708.07	653,137.26	72,570.81	0.00	725,708.07	100	0.00	36,285.40
7	Mechanical Labor	483,805.38	435,424.84	48,380.54	0.00	483,805.38	100	0.00	24,190.27
8	EMS Material	50,118.39	37,588.79	7,517.76	0.00	45,106.55	90	5,011.84	2,255.33
9	EMS Labor	33,412.26	25,059.20	5,011.83	0.00	30,071.03	90	3,341.23	1,503.55
		1,497,769.00	1,355,934.99	133,480.94	0.00	1,489,415.93		8,353.07	74,470.80

**ANDERSON-SHIRO CISD
BOARD OF TRUSTEES**

Date: November 11, 2019 Presented By: Scott Beene
Board will consider and take possible
action to approve Stock Horse of Texas
Association as an extra-curricular
Subject: activity Related Page(s) _____

Action

BACKGROUND INFORMATION: Some of our Anderson-Shiro students are members of the Stock Horse of Texas Association (SHOT). In the past, the ASCISD Board of Trustees has recognized the SHOT as a District extra-curricular activity for attendance purposes so days missed for SHOT participation could be listed as an extracurricular absence. We are asking that the same consideration be given to students participating in the Stock Horse of Texas Association shows for the 2019-20 school year

RECOMMENDATION: Approve recognizing Stock Horse of Texas Association shows as an extra-curricular activity.

BOARD ACTION REQUIRED:

**ANDERSON-SHIRO CISD
BOARD OF TRUSTEES**

Date: October 14, 2019 Presented By: Scott Beene
Subject: Board will consider Resolution and
Ballot For Grimes County Appraisal
District Board of Directors. Related Page(s) _____

Action

BACKGROUND INFORMATION: The Grimes County Appraisal District is governed by a five member board of directors. The members are nominated and elected by the county commissioners' court, the school boards, and the city councils. Sam Ruffino, Jr. is currently serving as one of the directors. Mr. Ruffino's term ends December 31, 2019. The five directors elected later this year will serve a two year term beginning January 1, 2020 and ending December 31, 2021.

RECOMMENDATION: Cast ASCISD's 785 votes for Sam Ruffino, Jr. for directorship of the Grimes County Appraisal District.

BOARD ACTION REQUIRED:

GRIMES CENTRAL APPRAISAL DISTRICT
P.O. BOX 489
ANDERSON, TEXAS 77830
(936) 873-2163



COPY

To : Anderson-Shiro CISD President of the Board

From : Mark Boehnke, Chief Appraiser

Date : October 15, 2019

Subject : Election for Appraisal District Board of Directors

Pursuant to Sec. 6.03 (j), Texas Property Tax Code, I am delivering to you a resolution/ ballot for your taxing unit's use in casting votes for candidates for the Board of Directors of the Grimes Central Appraisal District.

Your governing body must act on this resolution/ballot and submit it to the chief appraiser no later than December 14, 2019.

I have attached a table indicating the voting entitlement of your taxing unit. Your taxing unit may cast all of its votes for one candidate or distribute them among any number of candidates. Votes will be tallied after the December 14th deadline with the top 5 being elected for the 2020-2021 term.

If you have any questions, please contact me at the appraisal office or at 873-2163 Ext # 224.

**RESOLUTION AND BALLOT FOR
GRIMES CENTRAL APPRAISAL DISTRICT
BOARD OF DIRECTORS ELECTION**

WHEREAS, Sec. 6.03 of the Texas Property Tax Code requires that the governing body of each taxing unit entitled to vote for appraisal district directors shall determine its vote and submit it to the chief appraiser no later than December 14th; and

WHEREAS, the following ballot was delivered to the eligible taxing units by the chief appraiser; and

WHEREAS, the Board of Trustees of the Anderson-Shiro CISD, having voted in open session on this the _____ day of _____, 2019, for the directorships of the Grimes Central Appraisal District for 2020-2021;

IT IS HEREBY RESOLVED by the Board of Trustees of the Anderson-Shiro CISD that the votes of the Anderson-Shiro CISD be cast as follows and that the ballot be submitted to the chief appraiser accordingly:

BALLOT

Candidates	Votes
Charles Frede	
Carol Garnett	
Scot Nevill	
Sam Ruffino	
Kathleen Terrell	
Dianna Westmoreland	
David Woehler	

Signed:

Presiding Officer

ATTEST:

Secretary

VOTING ENTITLEMENTS
Year: 2020-2021
GCAD BOARD OF DIRECTORS ELECTION

Taxing Unit	Total Votes	Voting Entitlement
City of Anderson		2
City of Bedias		3
City of Iola		2
City of Navasota		210
Grimes County		1425
Anderson-Shiro CISD		785
Iola ISD		377
Madisonville CISD		140
Navasota ISD		1978
Richards ISD		78
Total Votes	5,000	5,000

**ANDERSON-SHIRO CISD
BOARD OF TRUSTEES**

Date: November 11, 2019 Presented By: Scott Beene
Board will consider TASB Policy
Subject: Update 114 Related Page(s) _____

Action

BACKGROUND INFORMATION: Changes in TASB Policy Update 114 are based almost exclusively on legislation from the 86th Regular Legislative Session. All referenced bills have already gone into effect unless otherwise noted. Local policies affected by this update are:

- BE(LOCAL): Board Meetings
- BED(LOCAL): Board Meetings – Public Participation
- CDA(LOCAL): Other Revenues – Investments
- CH(LOCAL): Purchasing and Acquisition
- CKC(LOCAL): Safety Program/Risk Management – Emergency Plans
- CKE(LOCAL): Safety Program/Risk Management – Security Personnel
- CQ(LOCAL): Technology Resources
- CQB(LOCAL): Technology Resources – Cyber Security
- DFFA(LOCAL): Reduction in Force – Financial Exigency
- EHBB(LOCAL): Special Programs – Gifted and Talented Students
- FDE(LOCAL): Admissions – School Safety Transfers
- FFAA(LOCAL): Wellness and Health Services – Physical Examinations
- FFB(LOCAL): Student Welfare – Crisis Intervention
- FFBA(LOCAL): Crisis Intervention – Trauma-Informed Care
- FL(LOCAL): Student Records
- GBAA(LOCAL): Information Access – Requests for Information
- GKA(LOCAL): Community Relations – Conduct on School Premises

RECOMMENDATION: Approve the TASB Policy Update 114 as presented by TASB.

BOARD ACTION REQUIRED:

Vantage Points

A Board Member's Guide to Update 114

Please note: *Vantage Points* is an executive summary, prepared specifically for board members, of the TASB Localized Update. The topic-by-topic outline and brief descriptions focus on key issues to help local officials understand changes found in the policies.

The description of policy changes in *Vantage Points* is highly summarized. Please pay careful attention to the more detailed, district-specific Explanatory Notes and the policies in your localized update packet.

For questions, contact Policy Service at policy.service@tasb.org, call us at 800-580-7529, or visit our website at policy.tasb.org.

This information is provided for educational purposes only to facilitate a general understanding of the law or other regulatory matter. This information is neither an exhaustive treatment on the subject nor is this intended to substitute for the advice of an attorney or other professional adviser. Consult with your attorney or professional adviser to apply these principles to specific fact situations.

© 2019 Texas Association of School Boards, Inc. All rights reserved.



Numerous bills were enacted in the 86th Legislative Session. In this *Vantage Points*, we will focus primarily on the local policies impacted by these new laws. There are a few policies that are recommended for updating in response to revised guidance from the Texas Education Agency. Different from previous versions of the *Vantage Points*, we have organized this document to align with the sections of the policy manual.

We strongly encourage you to review the Explanatory Notes contained in your district’s update packet for information specific to your policies and additional background on all the changes to the legal policies. Please remember that (LEGAL) policies provide the legal framework for key areas of district operations; they are not adopted by the board.

Section B—Local Governance

Tax Officials

BDAF(LOCAL) POLICY CONSIDERATION

A few districts had provisions regarding tax officials at this code. Since the statutory language on tax officials is being moved to CCG(LEGAL), districts with this policy will find that the content regarding the employment of an assessor or collector of district taxes has been moved to CCG(LOCAL). The BDAF policy code has been deleted from the table of contents and is no longer an active code.

Board Meetings

SB 494 reduced the time required to post notice of an emergency meeting from two hours to one hour. This new one-hour requirement would also apply to an amendment to the meeting agenda after the 72-hour deadline, which is known as a supplemental notice. The same bill revised what constitutes an emergency or urgent public necessity that would permit the board to hold an emergency meeting or to amend its agenda after the 72-hour deadline.

SB 1640 revised the definition of “deliberation” and added new provisions that prohibit a series of communications between board members. Board members should review the sections in BE(LEGAL) titled Deliberation and Prohibited Series of Communications for more information.

BE(LOCAL) POLICY CONSIDERATION

SB 494 reduces the time required to post notice of an emergency meeting or to provide a supplemental notice from two hours to one hour. A recommended revision to BE(LOCAL) reflects this change. All other legislative changes regarding board meetings are reflected in BE(LEGAL).

Public Comment

HB 2840 impacts the manner in which public comment is conducted in your district. Prior to this legislation, the board had ample discretion to manage the portion of the meeting when citizens could address the board. The law now requires that public comment be permitted on agenda items at all meetings, including regular meetings, special meetings, and board workshops. The opportunity for the public to address the board on an agenda item must be before or during the board’s deliberation on the item. The bill also states that the board cannot prohibit public criticism of the board unless the criticism is otherwise prohibited by law. HB 2840 does permit the board to establish reasonable rules that govern the amount of time an individual is permitted to speak, with additional time permitted for speakers that require certain translation services.

BED(LOCAL) POLICY CONSIDERATION

The vast majority of school districts were permitting public comment prior to this new law. In response to HB 2840, the following revisions to BED(LOCAL) are recommended:

- Deletion of the overall time for public comment.
- Deletion of the requirement that delegations of a certain number appoint one spokesperson.
- At regular meetings, public comment continues to be permitted on any topic, whether it is an item on the posted agenda or not.
- At special meetings, including board workshops or work sessions, public comment is limited to items on the posted agenda.
- A new provision is included requiring all public comment to occur at the beginning of the meeting.

To assist with efficient management of board meetings when large numbers of individuals wish to address the board, the revised policy permits the presiding officer to make adjustments to procedures, such as adjusting the time allotted to each speaker, reordering agenda items, deferring public comments on nonagenda items, and continuing agenda items to a later meeting.

For those few districts that did not permit public comment at board meetings prior to this legislation, the revisions made to BED(LOCAL) will now permit public comment at all board meetings but only for agenda items. The policy for these districts also states when public comment will be received and includes a provision that permits the presiding officer to make adjustments to procedures for meeting efficiency as well as time limits for individuals to address the board.

If the board wishes to limit public comment to agenda items at regular meetings, adjust the individual time limit, or make other adjustments to this policy, please contact the district's TASB policy consultant.

To assist the board in developing public comment procedures, Policy Services provides samples in the *TASB Regulations Resource Manual*. Please contact your superintendent or your TASB policy consultant if you wish to review these sample board procedures.

**Section C—
Business and
Support Services**

**Texas Economic
Development Act**

CCGB(LOCAL) POLICY CONSIDERATION

For those districts that currently have a local policy at CCGB(LOCAL), we recommend a more streamlined version of that policy. The revised policy removes legal provisions that can be found in CCGB(LEGAL) and addresses provisions that require board action, such as establishing the threshold for the large project application, setting the standard application fee, providing procedures for filing and processing the application, outlining the board and superintendent responsibilities regarding the application and implementation of the agreement, and providing a statement regarding conflicts of interest.

Investments

HB 2706 permits the district to invest bond proceeds or pledged revenue to the extent allowed by the Public Funds Investment Act, other laws, and the district's local policy.

CDA(LOCAL) POLICY CONSIDERATION

The recommended changes to CDA(LOCAL) permit the district to invest bond proceeds or pledged revenue in accordance with law. Additional recommended revisions clarify that, should the district exercise the option to invest in bond proceeds, those investments could not be made in no-load mutual funds.

Governmental Accounting Standards Board (GASB) Statement 84 revised terminology to change "agency" funds to "custodial" funds. In response, a corresponding change is recommended in the local policy.

Finally, a few districts' local policies included a statement requiring an annual portfolio report to the board in addition to the monthly or quarterly reports the board receives. Because there is no requirement to reflect this practice in policy, the provision is recommended for removal. A district may continue to provide this annual report without the policy provision.

**Purchasing
Procedures**

CH(LOCAL) POLICY CONSIDERATION

The Texas Education Agency, through its *Financial Accountability System Resource Guide*, requires the district to have purchasing procedures to comply with a variety of state and federal laws. Recommended policy text has been added that requires the superintendent to develop those procedures.

**Emergency
Operations
Plans**

CKC(LOCAL) POLICY CONSIDERATION

Recommended revisions to this policy require the district's emergency operations plan to include active shooter response procedures (HB 2195) and to ensure that a substitute teacher has access to campus buildings and materials to carry out duties of a regular district employee during an emergency or emergency drill (SB 11).

**Security
Personnel**

CKE(LOCAL) POLICY CONSIDERATION

This policy has been revised to comply with SB 1707. The bill prohibits district peace officers or school resource officers (SRO) from being assigned routine discipline or school administrative tasks. A statement to this effect has been added to the policy.

SB 1707 also requires that the board determine the duties of the district's peace officers and SROs and include those duties in specific documents, such as the district improvement plan, the student code of conduct, and other appropriate publications. For districts with a police force, if your policy describes the powers and duties of your police officers, your policy will meet this requirement. If your district has entered into an agreement with local law enforcement to hire SROs and has this currently reflected in your policy manual, new policy language is recommended to satisfy the SB 1707 requirement to determine SRO duties.

Cybersecurity

CQB(LOCAL) POLICY CONSIDERATION

This new recommended policy code has been created to house the new cybersecurity policy required by SB 820 and to address the cybersecurity training of employees and board members required by HB 3834. This new code is also where provisions on security breaches are now found; these provisions were formerly coded at policy CQ. The security breach text has

been revised to address reporting requirements to the Texas Education Agency in accordance with SB 820.

**Section D—
Personnel**

Furloughs

DFFA(LOCAL) POLICY CONSIDERATION

A minor revision is recommended to this policy as a result of HB 3 moving statutory provisions on furloughs from Education Code Chapter 42 to Chapter 48. The detail has been removed in favor of the cross-reference to policy DEA.

Firearms

DH(LOCAL) POLICY CONSIDERATION

HB 1143 prohibits a district from regulating the manner in which a handgun, firearm, or ammunition is stored in a locked vehicle in a district parking area, provided the item is not in plain view. Recommended changes to this policy and GKA(LOCAL) reflect this new law by deleting language requiring firearms in locked vehicles to be unloaded.

**Section E—
Instruction**

**Gifted and
Talented
Program**

EHBB(LOCAL) POLICY CONSIDERATION

Based on HB 3 and the newly adopted Texas State Plan for the Education of Gifted/Talented Students, EHBB(LEGAL) and (LOCAL), the policies on gifted and talented (GT) services, have been updated. EHBB(LOCAL) has undergone a complete review to ensure that all required provisions are included in the policy as reflected in law and the state plan. In addition to the revisions to existing text, new recommended provisions address use of GT funds and the annual compliance certification the district must make to the commissioner. This recommended policy also addresses parent consultations for exiting students, appeals, and broader language regarding the selection committee. The remaining revisions are recommended to provide more flexibility to the district regarding reassessments and placement of transfer students in the GT program.

**Partnership
Charters**

ELA(LOCAL) POLICY CONSIDERATION

This policy only appears in a few districts' policy manuals. A minor revision has been made to the legal citation in this policy as a result of HB 3, which

moved funding provisions regarding partnership charters from Education Code Chapter 42 to Chapter 48.

**Section F—
Students**

**School Safety
Transfers**

FDE(LOCAL) POLICY CONSIDERATION

TEA's recent revisions to the Unsafe School Choice Option Guidance Handbook prompted recommended changes at FDE(LOCAL) to update the list of violent criminal offenses for which a victim is eligible for a transfer to another school within the district.

UIL Physicals

FFAA(LOCAL) POLICY CONSIDERATION

A new UIL rule requires students who are participating in marching band to have a pre-participation physical in accordance with the schedule established by the UIL. Recommended revisions to this policy broaden the language to accommodate future changes to UIL rules and allow the superintendent to designate other extracurricular programs for which the district will require physicals.

**Threat
Assessments**

FFB(LEGAL) includes new provisions regarding the establishment and composition of threat assessment and safe and supportive school teams as required by SB 11 and the process these teams will use in evaluating individuals and students who make threats of violence or exhibit harmful, threatening, or violent behavior.

FFB(LOCAL) POLICY CONSIDERATION

This new recommended local policy has been created in response to SB 11 and addresses the requirement for boards to adopt policies and procedures regarding the threat assessment and safe and supportive teams. The district's policies and procedures must be consistent with the model policies and procedures developed by the Texas School Safety Center (TxSSC). TASB collaborated with the TxSSC to develop this policy.

The TxSSC advises that district procedures need to be individualized to fit each district's unique circumstances. The TxSSC website has numerous resources to assist in developing such procedures.

Trauma-Informed Care

FFBA(LOCAL) POLICY CONSIDERATION

This new recommended local policy on trauma-informed care has also been developed to comply with SB 11. The details of the district's trauma-informed care program must be included in the district improvement plan. The policy specifies the elements required to be addressed in the district's trauma-informed care program, including increasing staff and parent awareness of trauma-informed care, required training, and available counseling options for students affected by trauma or grief. The policy also affirms that the district must report training compliance to TEA.

Student Records

FL(LOCAL) POLICY CONSIDERATION

This policy has been revised to assist with the implementation of the district's safe and supportive school program (see policy FFB) as required by SB 11. The new recommended provision at Access by School Officials clarifies that a person appointed to a team that supports the safe and supportive school program may access student records if the person has a legitimate educational interest in the records.

**Section G—
Community and
Governmental
Relations**

**Public
Information
Requests**

GBAA(LOCAL) POLICY CONSIDERATION

SB 494 permits the board of a district impacted by a catastrophe to temporarily suspend the Public Information Act. This policy includes new recommended provisions to delegate to the superintendent the authority to approve the initial suspension period of up to seven consecutive days and provide the required notices. For an extension beyond the initial seven-day period, the law requires the board to determine whether it is still impacted by the catastrophe. Thus, the recommended local policy text requires the board to approve an extension.

Firearms

GKA(LOCAL) POLICY CONSIDERATION

HB 1143 prohibits a district from regulating the manner in which a handgun, firearm, or ammunition is stored in a locked vehicle in a district parking area, provided the item is not in plain view. Recommended changes to this policy and DH(LOCAL) reflect this new law by deleting language requiring firearms in locked vehicles to be unloaded.



(LOCAL) Policy Comparison Packet

This packet is generated by an automated process that compares the updated policy to the district's current policy as found in TASB records.

In this packet, you will find:

- Policies being recommended for revision (annotated)
- New policies (not annotated)

Policies recommended for deletion are not included. If you want to include the text of these policies in the information given to the Board, you may download them from *Policy On Line*.

Annotations are shown as follows.

- *Deletions* are shown in a red strike-through font: ~~deleted text~~.
- *Additions* are shown in a blue, bold font: **new text**.
- Blocks of text that have been *moved* without alteration are shown in green, with double underline and double strike-through formatting to distinguish the text's destination from its origin: ~~moved text~~ becomes moved text.
- *Revision bars* appear in the right margin, as above.

Note: While the annotation software competently identifies simple changes, large or complicated changes—as in an extensive rewrite—may be more difficult to follow. In addition, TASB's recent changes to the policy templates to facilitate accessibility sometimes makes formatting changes appear tracked, even though the text remains the same.

For further assistance in understanding policy changes, please refer to the explanatory notes in your Localized Policy Manual update packet or contact your policy consultant.

Contact:	School Districts and Education Service Centers	Community Colleges
	policy.service@tasb.org	colleges@tasb.org
	800.580.7529 512.467.0222	800.580.1488 512.467.3689

BOARD MEETINGS

BE
(LOCAL)

Meeting Place and Time	The notice for a Board meeting shall reflect the date, time, and location of the meeting.
Regular Meetings	Regular meetings of the Board shall normally be held on the second Monday of each month at 6:30 p.m. second Monday of each month at 6:30 p.m. When determined necessary and for the convenience of Board members, the Board President may change the date, time, or location of a regular meeting with proper notice.
Special or Emergency Meetings	<p>The Board President shall call special meetings at the Board President's discretion or on request by two two members of the Board.</p> <p>The Board President shall call an emergency meeting when it is determined by the Board President or two two members of the Board that an emergency or urgent public necessity, as defined by law, warrants the meeting.</p>
Agenda	The deadline for submitting items for inclusion on the agenda is the fifth calendar the fifth calendar day before regular meetings and the third calendar the third calendar day before special meetings.
Deadline	
Preparation	<p>In consultation with the Board President, the Superintendent shall prepare the agenda for all Board meetings. Any Board member may request that a subject be included on the agenda for a meeting, and the Superintendent shall include on the preliminary agenda of the meeting all topics that have been timely submitted by a Board member.</p> <p>Before the official agenda is finalized for any meeting, the Superintendent shall consult the Board President to ensure that the agenda and the topics included meet with the Board President's approval. In reviewing the preliminary agenda, the Board President shall ensure that any topics the Board or individual Board members have requested to be addressed are either on that agenda or scheduled for deliberation at an appropriate time in the near future. The Board President shall not have authority to remove from the agenda a subject requested by a Board member without that Board member's specific authorization.</p>
Notice to Members	Members of the Board shall be given notice of regular and special meetings at least 72 hours prior to the scheduled time of the meeting and at least one hour two hours prior to the time of an emergency meeting.
Closed Meeting	<p>Notice of all meetings shall provide for the possibility of a closed meeting during an open meeting, in accordance with law.</p> <p>The Board may conduct a closed meeting when the agenda subject is one that may properly be discussed in closed meeting. [See BEC]</p>

Order of Business The order of business for regular Board meetings shall be as set out in the agenda accompanying the notice of the meeting. At the meeting, the order in which posted agenda items are taken may be changed by consensus of Board members.

Rules of Order The Board shall observe the parliamentary procedures as found in *Robert's Rules of Order, Newly Revised*, except as otherwise provided in Board procedural rules or by law. Procedural rules may be suspended at any Board meeting by majority vote of the members present.

Voting Voting shall be by voice vote or show of hands, as directed by the Board President. Any member may abstain from voting, and a member's vote or failure to vote shall be recorded upon that member's request. [See BDAA(LOCAL) for the Board President's voting rights]

Consent Agenda When the agenda is prepared, the Board President shall determine items, if any, that qualify to be placed on the consent agenda. A consent agenda shall include items of a routine and/or recurring nature grouped together under one action item. For each item listed as part of a consent agenda, the Board shall be furnished with background material. All such items shall be acted upon by one vote without separate discussion, unless a Board member requests that an item be withdrawn for individual consideration. The remaining items shall be adopted under a single motion and vote.

Minutes Board action shall be carefully recorded by the Board Secretary or clerk; when approved, these minutes shall serve as the legal record of official Board actions. The written minutes of all meetings shall be approved by vote of the Board and signed by the Board President and the Board Secretary.

The official minutes of the Board shall be retained on file in the office of the Superintendent and shall be available for examination during regular office hours.

Discussions and Limitation Discussions shall be addressed to the Board President and then the entire membership. Discussion shall be directed solely to the business currently under deliberation, and the Board President shall halt discussion that does not apply to the business before the Board.

The Board President shall also halt discussion if the Board has agreed to a time limitation for discussion of an item, and that time limit has expired. Aside from these limitations, the Board President shall not interfere with debate so long as members wish to address themselves to an item under consideration.

**Limit on
Participation**

Audience participation at a Board meeting is limited to the ~~public comment~~ portion of the meeting designated to receive public comment in accordance with this policy ~~for that purpose~~. At all other times during a Board meeting, the audience shall not enter into discussion or debate on matters being considered by the Board, unless requested by the presiding officer.

Public Comment
Regular Meetings

At regular Board meetings, the Board shall permit public comment, regardless of whether the topic is an item on the agenda posted with notice of the meeting.

Special Meetings

At all other Board meetings, public comment shall be limited ~~alot no more than 30 minutes~~ to items on the agenda posted with notice of the meeting.

Procedures

~~Individuals hear persons who desire to make comments to the Board. Persons~~ who wish to participate during the ~~in this~~ portion of the meeting designated for public comment shall sign up with the presiding officer or designee before the meeting begins as specified in the Board's procedures on public comment and shall indicate the agenda item or topic ~~on about~~ which they wish to address the Board. ~~Speak.~~

Public comment shall occur at the beginning of the meeting.

Except as permitted by this policy and the Board's procedures on public comment, an individual's comments to the Board shall not exceed three minutes per meeting.

Meeting
Management

When necessary for effective meeting management or to accommodate large numbers of individuals wishing to address the Board, the presiding officer may make adjustments to public comment procedures, including adjusting when public comment will occur during the meeting, reordering agenda items, deferring public comment on nonagenda items, continuing agenda items to a later meeting, providing expanded opportunity for public comment, or establishing an overall time limit for public comment and adjusting the time allotted to each speaker. However, no individual shall be given less than one minute to make comments.

~~No presentation shall exceed three minutes. Delegations of more than five persons shall appoint one person to present their views before the Board.~~

Board's Response

Specific factual information or recitation of existing policy may be furnished in response to inquiries, but the Board shall not deliberate or decide regarding any subject that is not included on the agenda posted with notice of the meeting.

**Complaints and
Concerns**

The presiding officer or designee shall determine whether ~~an individual~~~~a person~~ addressing the Board has attempted to solve a matter administratively through resolution channels established by policy. If not, the ~~individual~~~~person~~ shall be referred to the appropriate policy ~~(see list below)~~ to seek resolution:

Employee complaints: DGBA

Student or parent complaints: FNG

Public complaints: GF

Disruption

The Board shall not tolerate disruption of the meeting by members of the audience. If, after at least one warning from the presiding officer, any ~~individual~~~~person~~ continues to disrupt the meeting by his or her words or actions, the presiding officer may request assistance from law enforcement officials to have the ~~individual~~~~person~~ removed from the meeting.

Investment Authority

The Superintendent or other person designated by Board resolution shall serve as the investment officer of the District and shall invest District funds as directed by the Board and in accordance with the District's written investment policy and generally accepted accounting procedures. All investment transactions except investment pool funds and mutual funds shall be settled on a delivery versus payment basis.

**Approved
Investment
Instruments**

From those investments authorized by law and described further in CDA(LEGAL) under Authorized Investments, the Board shall permit investment of District funds, **including bond proceeds and pledged revenue to the extent allowed by law**, in only the following investment types, consistent with the strategies and maturities defined in this policy:

1. Obligations of, or guaranteed by, governmental entities as permitted by Government Code 2256.009.
2. Certificates of deposit and share certificates as permitted by Government Code 2256.010.
3. Fully collateralized repurchase agreements permitted by Government Code 2256.011.
4. A securities lending program as permitted by Government Code 2256.0115.
5. Banker's acceptances as permitted by Government Code 2256.012.
6. Commercial paper as permitted by Government Code 2256.013.
7. No-load **mutual funds, except for bond proceeds, and no-load money market mutual funds**, ~~and no-load mutual funds~~ as permitted by Government Code 2256.014.
8. A guaranteed investment contract as an investment vehicle for bond proceeds, provided it meets the criteria and eligibility requirements established by Government Code 2256.015.
9. Public funds investment pools as permitted by Government Code 2256.016.

Safety

The primary goal of the investment program is to ensure safety of principal, to maintain liquidity, and to maximize financial returns within current market conditions in accordance with this policy. Investments shall be made in a manner that ensures the preservation of capital in the overall portfolio, and offsets during a 12-month period any market price losses resulting from interest-rate fluctuations by income received from the balance of the portfolio. No indi-

OTHER REVENUES
INVESTMENTS

CDA
(LOCAL)

vidual investment transaction shall be undertaken that jeopardizes the total capital position of the overall portfolio.

Investment Management

In accordance with Government Code 2256.005(b)(3), the quality and capability of investment management for District funds shall be in accordance with the standard of care, investment training, and other requirements set forth in Government Code Chapter 2256.

Liquidity and Maturity

Any internally created pool fund group of the District shall have a maximum dollar weighted maturity of 180 days. The maximum allowable stated maturity of any other individual investment owned by the District shall not exceed one year from the time of purchase. The Board may specifically authorize a longer maturity for a given investment, within legal limits.

The District's investment portfolio shall have sufficient liquidity to meet anticipated cash flow requirements.

Diversity

The investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from overconcentration of assets in a specific class of investments, specific maturity, or specific issuer.

Monitoring Market Prices

The investment officer shall monitor the investment portfolio and shall keep the Board informed of significant changes in the market value of the District's investment portfolio. Information sources may include financial/investment publications and electronic media, available software for tracking investments, depository banks, commercial or investment banks, financial advisers, and representatives/advisers of investment pools or money market funds. Monitoring shall be done ~~at least quarterly, as required by law, and at least quarterly, as required by law, and~~ more often as economic conditions warrant by using appropriate reports, indices, or benchmarks for the type of investment.

Monitoring Rating Changes

In accordance with Government Code 2256.005(b), the investment officer shall develop a procedure to monitor changes in investment ratings and to liquidate investments that do not maintain satisfactory ratings.

Funds/Strategies

Investments of the following fund categories shall be consistent with this policy and in accordance with the applicable strategy defined below. All strategies described below for the investment of a particular fund should be based on an understanding of the suitability of an investment to the financial requirements of the District and consider preservation and safety of principal, liquidity, marketability of an investment if the need arises to liquidate before maturity, diversification of the investment portfolio, and yield.

OTHER REVENUES
INVESTMENTS

CDA
(LOCAL)

Operating Funds	Investment strategies for operating funds (including any commingled pools containing operating funds) shall have as their primary objectives preservation and safety of principal, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.
Custodial Agency Funds	Investment strategies for custodial agency funds shall have as their primary objectives preservation and safety of principal, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.
Debt Service Funds	Investment strategies for debt service funds shall have as their primary objective sufficient investment liquidity to timely meet debt service payment obligations in accordance with provisions in the bond documents. Maturities longer than one year are authorized provided legal limits are not exceeded.
Capital Project Funds	Investment strategies for capital project funds shall have as their primary objective sufficient investment liquidity to timely meet capital project obligations. Maturities longer than one year are authorized provided legal limits are not exceeded.
Safekeeping and Custody	The District shall retain clearly marked receipts providing proof of the District's ownership. The District may delegate, however, to an investment pool the authority to hold legal title as custodian of investments purchased with District funds by the investment pool.
Sellers of Investments	<p>Prior to handling investments on behalf of the District, a broker/dealer or a qualified representative of a business organization must submit required written documents in accordance with law. [See Sellers of Investments, CDA(LEGAL)]</p> <p>Representatives of brokers/dealers shall be registered with the Texas State Securities Board and must have membership in the Securities Investor Protection Corporation (SIPC); and be in good standing with the Financial Industry Regulatory Authority (FINRA).</p>
Soliciting Bids for CDs	In order to get the best return on its investments, the District may solicit bids for certificates of deposit in writing, by telephone, or electronically, or by a combination of these methods.
Interest Rate Risk	<p>To reduce exposure to changes in interest rates that could adversely affect the value of investments, the District shall use final and weighted-average-maturity limits and diversification.</p> <p>The District shall monitor interest rate risk using weighted average maturity and specific identification.</p>
Internal Controls	A system of internal controls shall be established and documented in writing and must include specific procedures designating who has authority to withdraw funds. Also, they shall be designed to

protect against losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the District. Controls deemed most important shall include:

1. Separation of transaction authority from accounting and recordkeeping and electronic transfer of funds.
2. Avoidance of collusion.
3. Custodial safekeeping.
4. Clear delegation of authority.
5. Written confirmation of telephone transactions.
6. Documentation of dealer questionnaires, quotations and bids, evaluations, transactions, and rationale.
7. Avoidance of bearer-form securities.

These controls shall be reviewed by the District's independent auditing firm.

Annual Review

The Board shall review this investment policy and investment strategies not less than annually and shall document its review in writing, which shall include whether any changes were made to either the investment policy or investment strategies.

Annual Audit

In conjunction with the annual financial audit, the District shall perform a compliance audit of management controls on investments and adherence to the District's established investment policies.

PURCHASING AND ACQUISITION

CH
(LOCAL)

Purchasing Authority	The Board delegates to the Superintendent or designee the authority to make budgeted purchases for goods or services. However, any single, budgeted purchase of goods or services that costs \$50,000 \$50,000 or more, regardless of whether the goods or services are competitively purchased, shall require Board approval before a transaction may take place.
Purchasing Procedures	The Superintendent shall develop purchasing procedures to implement the requirements of state and federal law. [See also CB, CBB, CH(LEGAL), and COA]
Purchasing Method	The Board delegates to the Superintendent or designee the authority to determine the method of purchasing in accordance with CH(LEGAL) or CBB(LEGAL), as appropriate.
<i>Competitive Bidding</i>	<p>If competitive bidding is chosen as the purchasing method, the Superintendent or designee shall prepare bid specifications. All bids shall be in accordance with administrative regulations, and the submission of any electronic bids shall also be in accordance with Board-adopted rules. All bidders shall be invited to attend the bid opening. Any bid may be withdrawn prior to the scheduled time for opening. Bids received after the specified time shall not be considered.</p> <p>The District may reject any and all bids in accordance with state or federal law, as applicable.</p>
<i>Competitive Sealed Proposals</i>	<p>If competitive sealed proposals are chosen as the purchasing method, the Superintendent or designee shall prepare the request for proposals and/or specifications for items to be purchased. All proposals shall be in accordance with administrative regulations, and the submission of any electronic proposals shall also be in accordance with Board-adopted rules. Proposals received after the specified time shall not be considered. Proposals shall be opened at the time specified, and all proposers shall be invited to attend the proposal opening. Proposals may be withdrawn prior to the scheduled time of opening. Changes in the content of a proposal, and in prices, may be negotiated after proposals are opened.</p> <p>The District may reject any and all proposals in accordance with state or federal law, as applicable.</p>
Electronic Bids or Proposals	Bids or proposals that the District has chosen to accept through electronic transmission shall be administered in accordance with Board-adopted rules. Such rules shall safeguard the integrity of the competitive procurement process; ensure the identification, security, and confidentiality of electronic bids or proposals; and ensure that the electronic bids or proposals remain effectively unopened until the proper time.

PURCHASING AND ACQUISITION

CH
(LOCAL)

Responsibility for Debts

The Board shall assume responsibility for debts incurred in the name of the District so long as those debts are for purchases made in accordance with the adopted budget, state law, Board policy, and the District's purchasing procedures. [See CE] The Board shall not be responsible for debts incurred by persons or organizations not directly under Board control. Persons making unauthorized purchases shall assume full responsibility for all such debts.

Purchase Commitments

All purchase commitments shall be made by the Superintendent ~~or designee~~ in accordance with administrative procedures, including the District's purchasing procedures.

Personal Purchases

District employees shall not be permitted to make purchases for personal use through the District's business office.

**Emergency
Operations Plan**

The Superintendent shall ensure updating of the District's ~~emergency operations plan~~ **Emergency Operations Plan** and ongoing staff training.

As required by law, the emergency operations plan shall include the District's procedures addressing: ~~reasonable security measures when District property is used as a polling place.~~

1. Reasonable security measures when District property is used as a polling place;
2. Response to an active shooter emergency; and
3. Access to campus buildings and materials necessary for a substitute teacher to carry out the duties of a District employee during an emergency or an emergency drill.

Firearms

Purpose

The Board has adopted these provisions regarding firearms to address concerns about effective and timely response to emergency situations at a District school, including: invasion of a school by an armed outsider; a hostage situation; actions of a student who is armed and poses a direct threat of physical harm to himself, herself, or others; and similar circumstances.

Authorization

Pursuant to its authority under state law, the Board may, from time to time, authorize specific District employees to possess certain firearms at school and at school-sponsored or school-related events, to the extent allowed by law.

Each specifically authorized employee shall be approved by a separate action of the Board. The Superintendent shall issue written authorization to each approved employee.

The authorization for a specific employee to possess a firearm under this policy shall be automatically revoked if the employee is placed on administrative leave or separates from employment with the District, regardless of the reason. In addition, the Superintendent shall have the authority to revoke at any time a specific employee's authorization to possess a firearm under this policy.

Employee participation in this safety program shall be voluntary and shall not be a requirement for any position of employment with the District.

Handgun Licensees

Only a District employee who maintains a current license to carry a handgun, in accordance with Texas state law, shall be eligible for authorization to possess a firearm on District property.

A District employee who is a handgun license holder but who has not been specifically authorized by Board action under this policy

SAFETY PROGRAM/RISK MANAGEMENT
EMERGENCY PLANS

CKC
(LOCAL)

	shall not be permitted to possess a firearm on school property except in accordance with the limited provisions of DH(LOCAL).
Training	Each District employee who is authorized to possess a firearm on District property shall be provided specialized training in crisis intervention, management of hostage situations, and other topics as the Board or designee may determine necessary or appropriate.
Permitted Ammunition	Only District-approved ammunition shall be permitted in firearms authorized for use under the District's emergency operations procedures.

**School Resource
Officers**

To implement the District's comprehensive safety programs, the District has entered into an agreement with a local law enforcement agency for school resource officers. School resource officers shall provide services consistent with the terms of the agreement, the comprehensive safety programs, and Board policy.

A school resource officer shall perform duties as described in the agreement and as included in the District improvement plan and the Student Code of Conduct. A school resource officer shall not be assigned routine classroom discipline or administrative tasks.

Training

All school resource officers shall receive at least the minimum amount of education and training required by law.

[See CKEC]

Note: For Board member use of District technology resources, see BBI. For student use of personal electronic devices, see FNCE.

For purposes of this policy, “technology resources” means electronic communication systems and electronic equipment.

Availability of Access

Access to the District’s technology resources, including the internet, shall be made available to students and employees primarily for instructional and administrative purposes and in accordance with administrative regulations.

Limited Personal Use

Limited personal use of the District’s technology resources shall be permitted if the use:

1. Imposes no tangible cost on the District;
2. Does not unduly burden the District’s technology resources; and
3. Has no adverse effect on an employee’s job performance or on a student’s academic performance.

Use by Members of the Public

Access to the District’s technology resources, including the internet, shall be made available to members of the public, in accordance with administrative regulations. Such use shall be permitted so long as the use:

1. Imposes no tangible cost on the District; and
2. Does not unduly burden the District’s technology resources.

Acceptable Use

The Superintendent ~~or designee~~ shall develop and implement administrative regulations, guidelines, and user agreements consistent with the purposes and mission of the District and with law and policy.

Access to the District’s technology resources is a privilege, not a right. All users shall be required to acknowledge receipt and understanding of all administrative regulations governing use of the District’s technology resources and shall agree in writing to allow monitoring of their use and to comply with such regulations and guidelines. Noncompliance may result in suspension of access or termination of privileges and other disciplinary action consistent with District policies. [See DH, FN series, FO series, and the Student Code of Conduct] Violations of law may result in criminal prosecution as well as disciplinary action by the District.

Internet Safety

The Superintendent ~~or designee~~ shall develop and implement an internet safety plan to:

TECHNOLOGY RESOURCES

CQ
(LOCAL)

1. Control students' access to inappropriate materials, as well as to materials that are harmful to minors;
2. Ensure student safety and security when using electronic communications;
3. Prevent unauthorized access, including hacking and other unlawful activities;
4. Restrict unauthorized disclosure, use, and dissemination of personally identifiable information regarding students; and
5. Educate students about cyberbullying awareness and response and about appropriate online behavior, including interacting with other individuals on social networking websites and in chat rooms.

Filtering

Each District computer with internet access and the District's network systems shall have filtering devices or software that blocks access to visual depictions that are obscene, pornographic, inappropriate for students, or harmful to minors, as defined by the federal Children's Internet Protection Act and as determined by the Superintendent ~~or designee~~.

The Superintendent ~~or designee~~ shall enforce the use of such filtering devices. Upon approval from the Superintendent ~~or designee~~, an administrator, supervisor, or other authorized person may disable the filtering device for bona fide research or other lawful purpose.

Monitored Use

Electronic mail transmissions and other use of the District's technology resources by students, employees, and members of the public shall not be considered private. Designated District staff shall be authorized to monitor the District's technology resources at any time to ensure appropriate use.

Disclaimer of Liability

The District shall not be liable for users' inappropriate use of the District's technology resources, violations of copyright restrictions or other laws, users' mistakes or negligence, and costs incurred by users. The District shall not be responsible for ensuring the availability of the District's technology resources or the accuracy, age appropriateness, or usability of any information found on the internet.

Record Retention

A District employee shall retain electronic records, whether created or maintained using the District's technology resources or using personal technology resources, in accordance with the District's record management program. [See CPC]

Electronically Signed Documents

At the District's discretion, the District may make certain transactions available online, including student admissions documents,

student grade and performance information, contracts for goods and services, and employment documents.

To the extent the District offers transactions electronically, the District may accept electronic signatures in accordance with this policy.

When accepting electronically signed documents or digital signatures, the District shall comply with rules adopted by the Department of Information Resources, to the extent practicable, to:

- Authenticate a digital signature for a written electronic communication sent to the District;
- Maintain all records as required by law;
- Ensure that records are created and maintained in a secure environment;
- Maintain appropriate internal controls on the use of electronic signatures;
- Implement means of confirming transactions; and
- Train staff on related procedures as necessary.

Security Breach Notification

~~Upon discovering or receiving notification of a breach of system security, the District shall disclose the breach to affected persons or entities in accordance with the time frames established by law.~~

~~The District shall give notice by using one or more of the following methods:~~

- ~~1. Written notice.~~
- ~~2. Electronic mail, if the District has electronic mail addresses for the affected persons.~~
- ~~3. Conspicuous posting on the District's website.~~
- 4.1. Publication through broadcast media.

Plan	The District shall develop a cybersecurity plan to secure the District's cyberinfrastructure against a cyberattack or any other cybersecurity incidents, determine cybersecurity risk, and implement appropriate mitigation planning.
Coordinator	The Superintendent shall designate a cybersecurity coordinator. The cybersecurity coordinator shall serve as the liaison between the District and the Texas Education Agency (TEA) in cybersecurity matters and as required by law report to TEA breaches of system security.
Training	Each District employee and Board member shall annually complete the cybersecurity training program designated by the District. The District shall verify and report compliance with staff training requirements to the Department of Information Resources. Additionally, the District shall complete periodic audits to ensure compliance with the cybersecurity training requirements.
Security Breach Notifications	<p>Upon discovering or receiving notification of a breach of system security, the District shall disclose the breach to affected persons or entities in accordance with the time frames established by law. The District shall give notice by using one or more of the following methods:</p> <ol style="list-style-type: none">1. Written notice.2. Email, if the District has email addresses for the affected persons.3. Conspicuous posting on the District's websites.4. Publication through broadcast media. <p>The District's cybersecurity coordinator shall disclose a breach involving sensitive, protected, or confidential student information to TEA and parents in accordance with law.</p>

**Plan to Reduce
Personnel Costs**

If the Superintendent determines that there is a need to reduce personnel costs, the Superintendent shall develop, in consultation with the Board as necessary, a plan for reducing costs that may include one or more of the following:

- Salary reductions [see DEA];
- Furloughs [see DEA];
- ~~Furloughs, if the District has received from the commissioner of education certification of a reduction in funding under Education Code 42.009 [see CBA and DEA];~~
- Reductions in force of contract personnel due to financial exigency, if the District meets the standard for declaring a financial exigency as defined by the commissioner [see CEA and provisions at [Reduction in Force Due to Financial Exigency](#) ~~REDUCTION IN FORCE DUE TO FINANCIAL EXIGENCY~~, below];
- Reductions in force of contract personnel due to program change [see DFFB]; or
- Other means of reducing personnel costs.

A plan to reduce personnel costs may include the reduction of personnel employed pursuant to employment arrangements not covered at [Applicability](#) ~~APPLICABILITY~~, below.

- See DCD for the termination at any time of at-will employment.
- See DFAB for the termination of a probationary contract at the end of the contract period.
- See DFCA for the termination of a continuing contract, if applicable.
- See DCE for the termination at the end of the contract period of a contract not governed by Chapter 21 of the Education Code.

**Reduction in Force
Due to Financial
Exigency**

Applicability

The following provisions shall apply when a reduction in force due to financial exigency requires:

1. The nonrenewal or termination of a term contract;
2. The termination of a probationary contract during the contract period; or
3. The termination of a contract not governed by Chapter 21 of the Education Code during the contract period.

Definitions

Definitions used in this policy are as follows:

1. "Nonrenewal" shall mean the termination of a term contract at the end of the contract period.
2. "Discharge" shall mean termination of a contract during the contract period.

General Grounds

A reduction in force may take place when the Superintendent recommends and the Board adopts a resolution declaring a financial exigency. [See CEA]- A determination of financial exigency constitutes sufficient reason for nonrenewal or sufficient cause for discharge.

Employment Areas

When a reduction in force is to be implemented, the Superintendent shall recommend the employment areas to be affected.

Employment areas may include, for example:

1. Elementary grades, levels, subjects, departments, or programs.
2. Secondary grades, levels, subjects, departments, or programs, including career and technical education subjects.
3. Special programs, such as gifted and talented, bilingual/ESL programs, special education and related services, compensatory education, or migrant education.
4. Disciplinary alternative education programs (DAEPs) and other discipline management programs.
5. Counseling programs.
6. Library programs.
7. Nursing and other health services programs.
8. An educational support program that does not provide direct instruction to students.
9. Other District-wide programs.
10. An individual campus.
11. Any administrative position, unit, or department.
12. Programs funded by state or federal grants or other dedicated funding.
13. Other contractual positions.

The Superintendent's recommendation may address whether any employment areas should be:

1. Combined or adjusted (e.g., “elementary programs” and “compensatory education programs” can be combined to identify an employment area of “elementary compensatory education programs”); and/or
2. Applied on a District-wide or campus-wide basis (e.g., “the counseling program at [named elementary campus]”).

The Board shall determine the employment areas to be affected.

Criteria for Decision

The Superintendent ~~or designee~~ shall apply the following criteria to the employees within an affected employment area when a reduction in force will not result in the nonrenewal or discharge of all staff in the employment area. The criteria are listed in the order of importance and shall be applied sequentially to the extent necessary to identify the employees who least satisfy the criteria and therefore are subject to the reduction in force. For example, if all necessary reductions can be accomplished by applying the first criterion, it is not necessary to apply the second criterion, and so forth.

1. Qualifications for Current or Projected Assignment: Certification, multiple or composite certifications, bilingual certification, licensure, endorsement, and/or specialized or advanced content-specific training or skills for the current or projected assignment.
- ~~2.~~ Performance: Effectiveness, as reflected by ~~the:~~
 - ~~a.~~ ~~The~~ most recent formal appraisal and, if available, consecutive formal appraisals from more than one year [see DNA]; and ~~any~~
 - ~~b.~~ ~~Any~~ other written evaluative information, including disciplinary information, from the last 36 months.

If the Superintendent ~~or designee~~ at his or her discretion decides that the documented performance differences between two or more employees are too insubstantial to rely upon, he or she may proceed to apply the remaining criteria in the order listed below.

- ~~3.~~2. Extra Duties: Currently performing an extra-duty assignment, such as department or grade-level chair, band director, athletic coach, or activity sponsor.
- ~~4.~~3. Professional Background: Professional education and work experience related to the current or projected assignment.
- ~~5.~~4. Seniority: Length of service in the District, as measured from the employee’s most recent date of hire.

REDUCTION IN FORCE
FINANCIAL EXIGENCY

DFFA
(LOCAL)

Superintendent Recommendation The Superintendent shall recommend to the Board the nonrenewal or discharge of the identified employees within the affected employment areas.

Board Vote After considering the Superintendent's recommendations, the Board shall determine the employees to be proposed for nonrenewal or discharge, as appropriate.

If the Board votes to propose nonrenewal of one or more employees, the Board shall specify the manner of hearing in accordance with DFBB(LOCAL).

If the Board votes to propose discharge of one or more employees, the Board shall determine whether the hearing will be conducted by a TEA-appointed hearing examiner [see DFD] or will be a local hearing under Education Code 21.207 [see DFBB].

Notice The Superintendent ~~or designee~~ shall provide each employee written notice of the proposed nonrenewal or discharge, as applicable. The notice shall include:

1. The proposed action, as applicable;
2. A statement of the reason for the proposed action; and
3. Notice that the employee is entitled to a hearing of the type determined by the Board.

Consideration for Available Positions

An employee who has received notice of proposed nonrenewal or discharge may apply for available positions for which he or she wishes to be considered. The employee is responsible for reviewing posted vacancies, submitting an application, and otherwise complying with District procedures.

If the employee meets the District's objective criteria for the position and is the most qualified internal applicant, the District shall offer the employee the position until:

1. Final action by the Board to end the employee's contract, if the employee does not request a hearing.
2. The evidentiary hearing by the independent hearing examiner, the Board, or other person designated in DFBB(LOCAL), if the employee requests a hearing.

Hearing Request

Nonrenewal: Term Contract

An employee receiving notice of proposed nonrenewal of a term contract may request a hearing in accordance with DFBB.

Discharge: Chapter 21 Contract

An employee receiving notice of proposed discharge from a contract governed by Chapter 21 of the Education Code may request a

REDUCTION IN FORCE
FINANCIAL EXIGENCY

DFFA
(LOCAL)

hearing. The hearing shall be conducted in accordance with DFD or the nonrenewal hearing process in DFBB, as determined by the Board and specified in the notice of proposed discharge.

Discharge:
Non-Chapter 21
Contract

An employee receiving notice of proposed discharge during the period of an employment contract not governed by Chapter 21 of the Education Code may request a hearing before the Board or its designee in accordance with DCE.

Final Action

Hearing Requested

If the employee requests a hearing, the Board shall take final action after the hearing in accordance with DCE, DFBB, or DFD, as applicable, and shall notify the employee in writing.

No Hearing
Requested

If the employee does not request a hearing, the Board shall take final action in accordance with DCE, DFBB, or DFD, as applicable, and shall notify the employee in writing.

Nomination / Referral	Students may be nominated /referred for the gifted and talented program at any time by teachers, counselors, parents, or other interested persons.
Screening and Identification Process	<p>The District shall provide assessment opportunities to complete the screening and identification process for nominated/referred students at least once per school year.</p> <p>The District shall schedule a gifted and talented program awareness session for parents that provides an overview of the assessment procedures and services for the program prior to beginning the screening and identification process.</p>
Parental Consent	The District shall obtain written parental consent before any special testing or individual assessment is conducted as part of the screening and identification process. All student information collected during the screening and identification process shall be an educational record, subject to the protections set out in policies at FL.
Identification Criteria	The Board-approved program for the gifted and talented shall establish criteria to identify gifted and talented students. The criteria shall be specific to the state definition of gifted and talented and shall ensure the fair assessment of students with special needs, such as the culturally different, the economically disadvantaged, and students with disabilities.
Assessments	Data collected through both objective and subjective assessments shall be measured against the criteria approved by the Board to determine individual eligibility for the program. Assessment tools may include, but are not limited to, the following: achievement tests, intelligence tests, creativity tests, behavioral checklists completed by teachers and parents, student/parent conferences, and available student work products.
Selection	A selection committee shall evaluate each nominated /referred student according to the established criteria and shall identify those students for whom placement in the gifted and talented program is the most appropriate educational setting. The committee shall be composed of at least three professional educators who have received training in the nature and needs of gifted students, as required by law, and shall be established at each campus.
Notification	The District shall provide written notification to parents of students who qualify for services through the District's gifted and talented program. Participation in any program or services provided for gifted students shall be voluntary, and the District shall obtain written permission from the parents before placing a student in a gifted and talented program.

No-Reassessment	<p>If the District reassesses students in the gifted and talented program, the reassessment shall be based on a student's performance in response to services and shall occur no more than once in elementary grades, once in middle school grades, and once in high school grades.</p> <p>The District shall not perform routine reassessments.</p>
Transfer Students	<p>When a student identified as gifted by a previous school district enrolls in the District, the District shall place the student in the District's program for gifted and talented students for the remainder of the current school year.</p> <p>The District shall assess the student during the next annual screening period using the District's established identification criteria, and the selection committee shall review the student's records and conduct assessment procedures when necessary to determine if continued placement in the District's program for gifted and talented students is appropriate.</p> <p>[See FDD(LEGAL) for information regarding transfer students and the Interstate Compact on Educational Opportunities for Military Children]</p>
Furloughs	<p>The District may place on a furlough any student who is unable to maintain satisfactory performance or whose educational needs are not being met within the structure of the gifted and talented program. A furlough may be initiated by the District, the parent, or the student.</p> <p>In accordance with the Board-approved program administrative regulations, a furlough shall be granted for specified reasons and for a specified period of time. At the end of a furlough, the student may reenter the gifted and talented program, be placed on another furlough, or be exited from the program.</p>
Exit Provisions	<p>The District shall monitor student performance in response to gifted and talented the program services. If at any time the selection committee or a parent determines it is in the best interest of the student to and his or her educational needs, the committee may exit a student from the program, or if a student or parent requests removal from the program, the selection committee shall meet with the parent and student before finalizing an exit decision. honoring the request.</p>
Appeals	<p>A parent, or student, or educator may appeal any final decision of the selection committee regarding selection for or exit from the gifted and talented program. Appeals shall be made first to the se-</p>

lection committee. Any subsequent appeals shall be made in accordance with FNG(LOCAL) beginning at Level Two.

Program Evaluation

The District shall annually evaluate the effectiveness of the District's gifted and talented program, and the results of the evaluation shall be used to modify and update the District and campus improvement plans. The District shall include parents in the evaluation process and shall share the information with Board members, administrators, teachers, counselors, students in the gifted and talented program, and the community.

The District's gifted and talented program shall address effective use of funds for programs and services consistent with the standards in the state plan for gifted and talented students.

The District shall annually report to the Texas Education Agency (TEA) regarding funding used to implement the District's gifted and talented program. The District shall annually certify to TEA:

1. The establishment of a gifted and talented program by the District; and
2. That the District's program is consistent with the state plan for gifted and talented students.

Community Awareness

The District shall ensure that information about the District's gifted and talented program is available to parents and community members and that they have an opportunity to develop an understanding of and support for the program.

Safe Schools Data

The Superintendent ~~or designee~~ shall ensure that the District complies with [Texas Education Agency \(TEA\)](#) guidelines for the collection and maintenance of data regarding:

1. Mandatory expellable offenses committed at school or at a school-related or school-sponsored activity, on or off school property [see FOD];~~;~~ and
2. Any student who becomes a victim of one of the following violent criminal offenses, as defined by the Penal Code, while ~~in~~ ~~or on the premises~~~~grounds~~ of the school the student attends ~~or while attending a school-sponsored or school-related activity, on or off school property:~~
 - a. Attempted murder;
 - b. Indecency with a child;
 - c. Aggravated kidnapping;
 - d. ~~Aggravated Assault resulting in bodily injury or aggravated~~ assault on someone other than a District employee or volunteer;~~;~~
 - e. Sexual assault or aggravated sexual assault ~~against someone other than a District employee;~~ or volunteer;
 - f. Aggravated robbery; ~~or;~~
 - a. ~~Continuous sexual abuse of a young child or children.~~

School Safety Transfers

The parent of a student who becomes a victim of a violent criminal offense as described [in the state guidance for unsafe school choice options](#)~~above~~ or who is assigned to a campus identified by TEA as persistently dangerous shall be offered a transfer to a safe public or charter school within the District.

For each transfer requested, the District shall explore transfer options, as appropriate. Options may include a transfer agreement with another school district.

From a Persistently Dangerous School

The parent of a student attending a school identified as persistently dangerous shall be provided notification of his or her right to request a transfer. Notification shall occur at least 14 days prior to the start of the school year or, for a student enrolling subsequently, upon the student's enrollment.

The parent must submit to the Superintendent ~~or designee~~ an application for transfer. The Superintendent ~~or designee~~ shall complete the transfer prior to the beginning of the school year, if applicable, or within 14 calendar days of the request for a subsequently enrolling student.

Any transfer arranged for a student from a campus identified by TEA as persistently dangerous shall be renewed so long as the campus from which the student transferred retains that designation.

The District shall maintain, in accordance with the District's record retention schedule, documentation of notification to parents of the transfer option, transfer applications submitted, and action taken.

For a Victim of a
Violent Criminal
Offense

Within 14 calendar days after a violent criminal offense described above occurs in or on the ~~premises~~~~grounds~~ of the school the student attends ~~or while attending a school-sponsored or school-related activity, on or off school property~~, the District shall notify the parent of a student who is a victim of the offense of the parent's right to request a transfer. The parent must submit to the Superintendent ~~or designee~~ an application for transfer. The Superintendent ~~or designee~~ shall approve or disapprove the request within 14 calendar days of its submission.

Any transfer arranged for a student who was a victim of a violent crime as described above shall be renewed so long as the threat to the student exists at the campus to which the student would typically be assigned.

For each offense, the District shall maintain for at least five years documentation of the nature and date of the offense, notification to the parent of the transfer option, transfer applications submitted, action taken, and other relevant information regarding the offense.

**Additional Transfer
Options**

In circumstances described by Education Code 25.0341, a parent of a student who has been the victim of a sexual assault, regardless of whether the offense occurred on or off school property, may request a transfer of the parent's child or the student assailant from the same campus.

[For other transfer provisions, see ~~See~~ also FDA and FDB.]

WELLNESS AND HEALTH SERVICES
PHYSICAL EXAMINATIONS

FFAA
(LOCAL)

Required Medical Clearance
Prior to participating in a designated University Interscholastic League (UIL) program or other District extracurricular program identified by the Superintendent, a student UIL Participation

~~A student desiring to participate in the UIL athletic program~~ shall undergo a physical examination in accordance with the required schedule established by the UIL and shall submit a statement from an authorized health-care provider indicating that the student has been examined and **medically cleared**~~is physically able~~ to participate in the ~~athletic~~ program. In years that a physical examination is not required, the student shall complete a medical appraisal form. A student may be required to have a physical examination based on answers to the appraisal form.

The District may provide additional screening as District and community resources permit.

Parents of students identified through any screening programs as needing treatment or further examination shall be advised of the need and referred to appropriate health agencies.

Notice of Lice

A school nurse or administrator who discovers or becomes aware that a child enrolled in a District elementary school has lice shall provide written or electronic notice to parents within the time frames prescribed in law.

**Threat Assessment
and Safe and
Supportive Team**

In compliance with law, the Superintendent shall ensure that a multidisciplinary threat assessment and safe and supportive team is established to serve each campus. The Superintendent shall appoint team members. The team shall be responsible for developing and implementing a safe and supportive school program at each campus served by the team and shall support the District in implementing its multi-hazard emergency operations plan.

Training

Each team shall complete training provided by an approved provider on evidence-based threat assessment programs.

Imminent Threats or
Emergencies

A member of the team or any District employee may act immediately to prevent an imminent threat or respond to an emergency, including contacting law enforcement directly.

Threat Assessment
Process

The District shall develop procedures as recommended by the Texas School Safety Center. In accordance with those procedures, the threat assessment and safe and supportive team shall conduct threat assessments using a process that includes:

1. Identifying individuals, based on referrals, tips, or observations, whose behavior has raised concerns due to threats of violence or exhibition of behavior that is harmful, threatening, or violent.
2. Conducting an individualized assessment based on reasonably available information to determine whether the individual poses a threat of violence or poses a risk of harm to self or others and the level of risk.
3. Implementing appropriate intervention and monitoring strategies, if the team determines an individual poses a threat of harm to self or others. These strategies may include referral of a student for a mental health assessment and escalation procedures as appropriate.

For a student or other individual the team determines poses a serious risk of violence to self or others, the team shall immediately report to the Superintendent, who shall immediately attempt to contact the student's parent or guardian. Additionally, the Superintendent shall coordinate with law enforcement authorities as necessary and take other appropriate action in accordance with the District's multihazard emergency operations plan.

For a student the team identifies as at risk of suicide, the team shall follow the District's suicide prevention program.

For a student the team identifies as having a substance abuse issue, the team shall follow the District's substance abuse program.

For a student whose conduct may constitute a violation of the District's Student Code of Conduct, the team shall make a referral to the campus behavior coordinator or other appropriate administrator to consider disciplinary action.

As appropriate, the team may refer a student:

1. To a local mental health authority or health-care provider for evaluation or treatment; or
2. For a full individualized and initial evaluation for special education services.

The team shall not provide any mental health-care services, except as permitted by law.

Guidance to School
Community

The team shall provide guidance to students and District employees on recognizing harmful, threatening, or violent behavior that may pose a threat to another person, the campus, or the community and methods to report such behavior to the team, including through anonymous reporting.

Reports

The team shall provide reports to the Texas Education Agency as required by law.

**Trauma-Informed
Care Program**

The District's trauma-informed care program, as included in the District improvement plan, shall provide for the integration of trauma-informed care practices in the school environment, including increasing staff and parent awareness of trauma-informed care, implementation of trauma-informed practices and care by District and campus staff, and providing information about available counseling options for students affected by trauma or grief.

Training

The District shall provide training in trauma-informed care to District educators as required by law. The District improvement plan shall specify required training for any other District employees as applicable.

Annual Report

The District shall provide an annual report to the Texas Education Agency on the number of employees who have participated in trauma-informed care training.

Comprehensive System

The Superintendent ~~or designee~~ shall develop and maintain a comprehensive system of student records and reports dealing with all facets of the school program operation and shall ensure through reasonable procedures that records are accessed by authorized persons only, as allowed by this policy. These data and records shall be stored in a safe and secure manner and shall be conveniently retrievable for use by authorized school officials.

Cumulative Record

A cumulative record shall be maintained for each student from entrance into District schools until withdrawal or graduation from the District.

This record shall move with the student from school to school and be maintained at the school where currently enrolled until graduation or withdrawal. Records for nonenrolled students shall be retained for the period of time required by law. No permanent records may be destroyed without explicit permission from the Superintendent. [See CPC]

Custodian of Records

The ~~principal~~ ~~principal~~ is custodian of all records for currently enrolled students. ~~The Superintendent~~ ~~The Superintendent~~ is the custodian of records for students who have withdrawn or graduated. The student handbook made available to all students and parents shall contain a listing of the addresses of District schools, as well as the Superintendent's business address.

Types of Education Records

The record custodian shall be responsible for the education records of the District. These records may include:

1. Admissions data, personal and family data, including certification of date of birth.
2. Standardized test data, including intelligence, aptitude, interest, personality, and social adjustment ratings.
3. All achievement records, as determined by tests, recorded grades, and teacher evaluations.
4. All documentation regarding a student's testing history and any accelerated instruction he or she has received, including any documentation of discussion or action by a grade placement committee convened for the student.
5. Health services record, including:
 - a. The results of any tuberculin tests required by the District.
 - b. The findings of screening or health appraisal programs the District conducts or provides. [See FFAA]

- c. Immunization records. [See FFAB]
6. Attendance records.
7. Student questionnaires.
8. Records of teacher, [school](#) counselor, or administrative conferences with the student or pertaining to the student.
9. Verified reports of serious or recurrent behavior patterns.
10. Copies of correspondence with parents and others concerned with the student.
11. Records transferred from other districts in which the student was enrolled.
12. Records pertaining to participation in extracurricular activities.
13. Information relating to student participation in special programs.
14. Records of fees assessed and paid.
15. Records pertaining to student and parent complaints.
16. Other records that may contribute to an understanding of the student.

Access by Parents

The District shall make a student's records available to the student's parents, as permitted by law. The records custodian or designee shall use reasonable procedures to verify the ~~requester's~~ [requestor's](#) identity before disclosing student records containing personally identifiable information.

Records may be reviewed in person during regular school hours without charge upon written request to the records custodian. For in-person viewing, the records custodian or designee shall be available to explain the record and to answer questions. The confidential nature of the student's records shall be maintained at all times, and records to be viewed shall be restricted to use only in the Superintendent's, principal's, or [school](#) counselor's office, or other restricted area designated by the records custodian. The original copy of the record or any document contained in the cumulative record shall not be removed from the school.

Copies of records are available at a per copy cost, payable in advance. Copies of records must be requested in writing. Parents may be denied copies of records if they fail to follow proper procedures or pay the copying charge. If the student qualifies for free or reduced-price lunches and the parents are unable to view the rec-

ords during regular school hours, upon written request of a parent, one copy of the record shall be provided at no charge.

A parent may continue to have access to his or her child's records under specific circumstances after the student has attained 18 years of age or is attending an institution of postsecondary education. [See FL(LEGAL)]

Access by School Officials

A school official shall be allowed access to student records if he or she has a legitimate educational interest in the records.

For the purposes of this policy, "school officials" shall include:

1. An employee, Board member, or agent of the District, including an attorney, a consultant, a contractor, a volunteer, a school resource officer, and any outside service provider used by the District to perform institutional services.
2. An employee of a cooperative of which the District is a member or of a facility with which the District contracts for placement of students with disabilities.
3. A contractor retained by a cooperative of which the District is a member or by a facility with which the District contracts for placement of students with disabilities.
4. A parent or student serving on an official committee, such as a disciplinary or grievance committee, or assisting another school official in performing his or her tasks.
1. [A person appointed to serve on a team to support the District's safe and supportive school program.](#)

All contractors provided with student records shall follow the same rules as employees concerning privacy of the records and shall return the records upon completion of the assignment.

A school official has a "legitimate educational interest" in a student's records when he or she is:

- ~~1-5.~~ Working with the student;
- ~~2-6.~~ Considering disciplinary or academic actions, the student's case, or an individualized education program for a student with disabilities;
- ~~3-7.~~ Compiling statistical data;
- ~~4-8.~~ Reviewing an education record to fulfill the official's professional responsibility; or
- ~~5-9.~~ Investigating or evaluating programs.

**Transcripts and
Transfers of Records**

The District may request transcripts from previously attended schools for students transferring into District schools; however, the ultimate responsibility for obtaining transcripts from sending schools rests with the parent or student, if 18 or older.

For purposes of a student's enrollment or transfer, the District shall promptly forward in accordance with the ~~timeline~~~~time-line~~ provided in law education records upon request to officials of other schools or school systems in which the student intends to enroll or enrolls. [See FD(LEGAL), [Required Documentation](#)]~~REQUIRED DOCUMENTATION~~ The District may return an education record to the school identified as the source of the record.

**Records
Responsibility for
Students in Special
Education**

The ~~principal~~~~principal~~ shall be responsible for ensuring the confidentiality of any personally identifiable information in records of students in special education.

A current listing of names and positions of persons who have access to records of students in special education is maintained at [the campus records office](#)~~the-campus-records-office~~.

**Procedure to Amend
Records**

Within 15 District business days of the record custodian's receipt of a request to amend records, the District shall notify the parents in writing of its decision on the request and, if the request is denied, of their right to a hearing. If a hearing is requested, it shall be held within ten District business days after the request is received.

Parents shall be notified in advance of the date, time, and place of the hearing. An administrator who is not responsible for the contested records and who does not have a direct interest in the outcome of the hearing shall conduct the hearing. The parents shall be given a full and fair opportunity to present evidence and, at their own expense, may be assisted or represented at the hearing.

The parents shall be notified of the decision in writing within ten District business days of the hearing. The decision shall be based solely on the evidence presented at the hearing and shall include a summary of the evidence and reasons for the decision. If the decision is to deny the request, the parents shall be informed that they have 30 District business days within which to exercise their right to place in the record a statement commenting on the contested information and/or stating any reason for disagreeing with the District's decision.

**Directory
Information**

The District has designated the following categories of information as directory information: [student name](#), [address](#), [telephone listing](#), [electronic mail address](#), [photograph](#), [honors and awards received](#), [dates of attendance](#), [grade level](#), [participation in officially recognized activities and sports](#), and [weight and height of](#)

~~members of athletic teams~~ student name, address, telephone list-
ing, electronic mail address, photograph, honors and awards re-
ceived, dates of attendance, grade level, participation in officially
recognized activities and sports, and weight and height of mem-
bers of athletic teams.

**Charging for
Personnel Time**

As authorized by law, the District shall charge a ~~requester~~requester for additional personnel time spent producing information for the ~~requester~~requester after personnel of the District have collectively spent:

1. 36 hours of time during the District's fiscal year; or
1. 15 hours of time during a one-month period.

**Suspension of
Public Information
Act During
Catastrophe**

2. In the event of a catastrophe, as defined by law, affecting the District, the Board delegates to the Superintendent the authority to suspend the applicability of Government Code Chapter 552 to the District for the period of time permitted by law and provide the required notices to the attorney general and public. The Board shall approve any extension of an initial suspension period.

COMMUNITY RELATIONS
CONDUCT ON SCHOOL PREMISES

GKA
(LOCAL)

**Access to District
Property**

Authorized District officials, including school resource officers and District police officers if applicable, may refuse to allow a person access to property under the District's control in accordance with law.

District officials may request assistance from law enforcement in an emergency or when a person is engaging in behavior rising to the level of criminal conduct.

**Ejection or
Exclusion under
Education Code
37.105**

In accordance with Education Code 37.105, a District official shall provide a person refused entry to or ejected from property under the District's control written information explaining the right to appeal such refusal of entry or ejection under the District's grievance process.

A person appealing under the District's grievance process shall be permitted to address the Board in person within 90 days of filing the initial complaint, unless the complaint is resolved before the Board considers it. [See FNG and GF]

**Off-Campus
Activities**

Employees shall be designated to ensure appropriate conduct of participants and others attending a school-related activity at non-District or out-of-District facilities. Those so designated shall coordinate their efforts with persons in charge of the facilities.

Prohibitions

Tobacco and
E-Cigarettes

The District prohibits smoking and the use of tobacco products and e-cigarettes on District property, in District vehicles, or at school-related activities.

Weapons

The District prohibits the unlawful use, possession, or display of any firearm, location-restricted knife, club, or prohibited weapon, as defined at FNCG, on all District property at all times.

Exceptions

No violation of this policy occurs when:

1. A Texas handgun license holder stores a handgun or other firearm in a locked vehicle in a parking lot, parking garage, or other parking area provided by the District, as long as the handgun or other firearm is not ~~loaded and not~~ in plain view; or
2. The use, possession, or display of an otherwise prohibited weapon takes place as part of a District-approved activity supervised by proper authorities. [See FOD]

Explanatory Notes

TASB Localized Policy Manual Update 114

Anderson-Shiro CISD

ATTN(NOTE)

GENERAL INFORMATION ABOUT THIS UPDATE

Please note:

Changes at Update 114 are based almost exclusively on legislation from the 86th Regular Legislative Session.

Unless otherwise noted, references to legislative bills throughout these explanatory notes refer to Senate Bills (SB) or House Bills (HB) from the 86th Regular Legislative Session. All referenced bills have already gone into effect unless otherwise noted.

For more information about the bills mentioned below and other changes from the 86th Legislative Session, download the free *2019 Legislative Summary for TASB Members* PDF at <https://store.tasb.org/legislative-summary-for-tasb-members-pdf/>.

An overview video of the local policy changes is available under Policy Manual Update Resources in the myTASB Policy Service Resource Library at <https://www.tasb.org/services/policy-service/mytasb/policy-manual-update-resources.aspx>. **(LEGAL) policies provide the legal framework for key areas of district operations; they are not adopted by the board.**

AF(LEGAL)

INNOVATION DISTRICTS

Revisions from HB 3 explain that the commissioner may revoke district of innovation status for the district's failure to comply with TEA's employment registry or criminal history background requirements.

AG(LEGAL)

HOME-RULE DISTRICTS

Minor revisions to the list of Education Code requirements that apply to home-rule districts are from HB 3. The bill also provides that it is a material violation of a home-rule district's charter if the district fails to comply with TEA's employment registry or criminal history background requirements.

AIB(LEGAL)

ACCOUNTABILITY: PERFORMANCE REPORTING

HB 3 requires the annual performance report to include progress on early childhood literacy and mathematics proficiency plans and college, career, and military readiness plans.

Provisions on the high school allotment performance review have been repealed.

AIC(LEGAL)

ACCOUNTABILITY: INTERVENTIONS AND SANCTIONS

The commissioner may authorize a district to enter into a memorandum of understanding with an institution of higher education to improve district performance (HB 4170).

Campus interventions and sanctions were affected by:

- HB 4170, which revised the duties of the campus intervention team; and
- HB 4205, which revised provisions on repurposing of a campus and clarified that commissioner decisions on campus turnaround are final and not subject to appeal.

Monitoring reviews and random on-site investigations may be conducted to ensure qualification of funding in accordance with HB 3.

SB 11 permits the commissioner to appoint a conservator for the district if TEA receives notice from the Texas School Safety Center of a district's failure to submit a multihazard emergency operations plan.

Explanatory Notes

TASB Localized Policy Manual Update 114

Anderson-Shiro CISD

B(LEGAL) LOCAL GOVERNANCE

The B Section table of contents has been revised to delete BDAF, the content of which has been moved to CCG.

BAA(LEGAL) BOARD LEGAL STATUS: POWERS AND DUTIES

New board duties include adoption of a cybersecurity policy (SB 820); development of early childhood literacy and mathematics proficiency plans (HB 3); development of college, career, and military readiness plans (HB 3); and completion of an efficiency audit before holding an election seeking voter approval to adopt a maintenance and operations tax rate. Adjustments to the board's discretionary powers and duties include reference to the use of the board evaluation tool developed by the commissioner and deletion of a provision that is not located in Chapter 11 of the Education Code.

BBA(LEGAL) BOARD MEMBERS: ELIGIBILITY/QUALIFICATIONS

SB 2283 clarifies that a person convicted of a felony is ineligible to serve on a school board.

HB 831 clarifies the factors for a court to consider when determining whether a candidate has satisfied continuous residency requirements after a temporary absence.

BBBA(LEGAL) ELECTIONS: CONDUCTING ELECTIONS

Legislation affected several provisions on conducting elections:

- HB 1241 requires additional detail in notices of polling place locations;
- HB 933 clarifies posting obligations and notice to the county clerk and voter registrar;
- HB 1067 provides guidance on ballot adjustments in the event of a candidate's death;
- HB 1888 repeals the exception to the use of county election precincts in May elections if certain circumstances are met;
- HBs 1048 and 1888 affect early voting, including designation of early voting polling places in November elections and the use of temporary branch polling places; and
- HB 1850 addresses posting of information from branch daily registers and early voting rosters.

BBBB(LEGAL) ELECTIONS: POST-ELECTION PROCEDURES

The order of candidate names on the ballot of a runoff election or election to resolve a tie is specified by HB 88.

BBD(LEGAL) BOARD MEMBERS: TRAINING AND ORIENTATION

HB 403 requires trustees to complete, every two years, one hour of training on identifying and reporting potential victims of sexual abuse, human trafficking, and other maltreatment of children.

BBFA(LEGAL) ETHICS: CONFLICT OF INTEREST DISCLOSURES

This policy has been updated to better reflect statute.

BBI(LEGAL) BOARD MEMBERS: TECHNOLOGY RESOURCES AND ELECTRONIC COMMUNICATIONS

SB 944 requires a current or former trustee who maintains public information on a privately owned device to forward or transfer the information to the district or preserve the public information in its original form in a backup or archive and on the device for the relevant retention period.

Explanatory Notes

TASB Localized Policy Manual Update 114

Anderson-Shiro CISD

BDAE(LLEGAL) OFFICERS AND OFFICIALS: DUTIES AND REQUIREMENTS OF DEPOSITORY

Depository contracts and bonds no longer have to be filed with TEA per SB 1376.

BDAF(LLEGAL) OFFICERS AND OFFICIALS: SELECTION AND DUTIES OF CHIEF TAX OFFICIALS

Provisions on tax officials as revised by SB 2, effective January 1, 2020, have been moved to CCG. BDAF is no longer an active code.

BE(LLEGAL) BOARD MEETINGS

SB 494 reduces the posting requirement for emergency meetings from two hours to one hour, with conforming changes for notice to the media, and provides examples of what constitutes an emergency or urgent public necessity required for an emergency meeting.

SB 1640 adds provisions on prohibited series of communications among trustees to address what are commonly called "walking quorums." The bill also revises the definition of "deliberation."

BE(LOCAL) BOARD MEETINGS

A recommended revision at Notice to Members reduces the notice to the board to one hour before an emergency meeting to align with the changes from SB 494 (see above).

The *Legal Issues in Update 114* memo describes common legal concerns and best practices specific to [this policy topic](#).

BED(LLEGAL) BOARD MEETINGS: PUBLIC PARTICIPATION

HB 2840 significantly revises public comment requirements at board meetings:

- Public comment on agenda items is required at all meetings, including special meetings and workshops;
- A board must allow each individual who wishes to address the board on an agenda item to do so before or during the board's consideration of the item;
- A board may adopt reasonable rules, including rules that limit the total time an individual is allowed to speak, with additional time for certain types of translation services; and
- A board may not prohibit public criticism of the board, including criticism of any act, omission, policy, procedure, program, or service.

BED(LOCAL) BOARD MEETINGS: PUBLIC PARTICIPATION

Revisions to this local policy are to incorporate the new requirements for public comment from HB 2840 (see above). The policy distinguishes between public comment at regular and special meetings to permit public comment at regular meetings on both agenda and nonagenda items to be consistent with the district's current practice, but limits comments at special meetings to agenda items only. The policy provides that public comment will occur at the beginning of the meeting. The provisions on procedures and meeting management are intended to provide the board's presiding officer flexibility in implementing the new requirements and include:

- A requirement for individuals to sign up for public comment before the meeting begins and to indicate which agenda item they wish to address, if any;
- Retention of the district's current time limit for an individual to speak at a meeting;

Explanatory Notes

TASB Localized Policy Manual Update 114

Anderson-Shiro CISD

- Deletion of an overall time limit for public comment at a meeting;
- Deletion of the provision requiring delegations of more than five persons to appoint one spokesperson; and
- Broad authority for the presiding officer to make adjustments to the board's public comment procedures, such as adjusting when public comment will occur (it must occur before or during the relevant agenda item), reordering or continuing agenda items to a later meeting, deferring public comment on nonagenda items, expanding opportunities for public comment, or establishing an overall time limit and shortening the time allotted to each speaker to no less than one minute.

Please contact the district's policy consultant if the board wishes to:

- Limit public comment to agenda items only at all meetings;
- Revise the time individuals are permitted to speak at each meeting; or
- Make other adjustments to this policy.

For further guidance on HB 2840, please see TASB Legal Services' *House Bill 2840–Public Comment and Testimony at Board Meetings*, available on TASB School Law eSource at <https://www.tasb.org/services/legal-services/tasb-school-law-esource/governance/documents/hb2840-public-comment-and-testimony-at-board-meetings.pdf>, and see the *TASB Regulations Resource Manual* for sample board procedures and an audience participation signup sheet.

The *Legal Issues in Update 114* memo describes common legal concerns and best practices specific to [this policy topic](#).

BJCB(LEGAL)

SUPERINTENDENT: PROFESSIONAL DEVELOPMENT

Superintendents must receive at least two and a half hours of continuing education every five years on identifying and reporting potential victims of sexual abuse, human trafficking, and other maltreatment of children (HB 403).

BJCD(LEGAL)

SUPERINTENDENT: EVALUATION

Details on the disclosure requirements for evaluations, as revised by SB 1230, have been moved to GBA. Other changes are to better match statutory wording.

BQ(LEGAL)

PLANNING AND DECISION-MAKING PROCESS

The required content of the district improvement plan has been amended by several bills:

- SB 11 requires inclusion of the district's trauma-informed care policy.
- SB 1707 requires inclusion of the law enforcement duties of various types of security personnel.
- HB 111 requires inclusion of the district's policy on sexual abuse, sex trafficking, and other maltreatment of children. (Sex trafficking was added to this existing requirement.)

BR(LEGAL)

REPORTS

This legally referenced policy on reports is being deleted, as the content is already included in other relevant policy codes.

C(LEGAL)

BUSINESS AND SUPPORT SERVICES

The C Section table of contents has been revised to separate the legal content on security personnel into four codes:

Explanatory Notes

TASB Localized Policy Manual Update 114

Anderson-Shiro CISD

- CKE includes general provisions applicable to the various types of district security personnel.
- CKEA includes provisions on commissioned peace officers.
- CKEB includes provisions on school marshals.
- CKEC includes provisions on school resource officers.

Local policies on these topics will remain at CKE with appropriate cross-references to relevant legal provisions.

The CQ series has been revised to add:

- CQB on cybersecurity; and
- CQC on equipment.

CBA(LLEGAL) STATE AND FEDERAL REVENUE SOURCES: STATE

As a result of HB 3, this policy has been updated with a high-level overview of state funding, including the requirement to submit certain information through PEIMS for funding determinations.

HB 3 moves foundation school program funding provisions from Education Code Chapter 42 to Chapter 48.

CCA(LLEGAL) LOCAL REVENUE SOURCES: BOND ISSUES

Several bills affect this legally referenced policy on bonds.

- SB 11 permits debt issuance for purchasing and retrofitting buses and school vehicles for safety and security purposes.
- HB 440 addresses limitations on bond issuance and provides guidance on use of unspent bond proceeds.
- HB 477 adjusts the information required to be included in bond election orders.
- HBs 3 and 477 and SB 30 address language for bond propositions and ballot contents.
- HB 477 requires a district to prepare voter information about proposed bond issuance.

CCG(LLEGAL) LOCAL REVENUE SOURCES: AD VALOREM TAXES

The revisions to this legally referenced policy on ad valorem taxes are based on HB 3 and SB 2, which significantly revise the ad valorem taxation process for school districts.

TEA has published videos explaining the HB 3 tax rate changes and other financial provisions, available at https://tea.texas.gov/About_TEA/Government_Relations_and_Legal/Government_Relations/House_Bill_3.

Information from the Texas comptroller on changes from SB 2, effective January 1, 2020, is available at <https://comptroller.texas.gov/taxes/property-tax/legal-resource.php>. Provisions on tax officials as revised by SB 2 have been moved to this code from BDAF.

CCGA(LLEGAL) AD VALOREM TAXES: EXEMPTIONS AND PAYMENTS

Provisions on ad valorem exemptions and payments are revised as follows:

- HB 1313 extends under certain conditions the residence homestead exemption to the surviving spouse of an individual who was disabled;

Explanatory Notes

TASB Localized Policy Manual Update 114

Anderson-Shiro CISD

- SB 2, effective January 1, 2020, addresses exemptions for historical structures or archeological sites; and
- Additional detail has been added on split payments, which permit a taxpayer to pay taxes (without discount) in two installments.

Please confirm that the district's CCGA(LOCAL) accurately reflects whether the district permits split payments.

CCH(LEGAL) LOCAL REVENUE SOURCES: APPRAISAL DISTRICT

SB 2, effective January 1, 2020, revises appraisal district procedures. The bill:

- Adds a prohibition on employing an individual who is an officer or employee of a taxing unit that participates in the appraisal district; and
- Adjusts eligibility to serve on an appraisal district board for prior property appraisers or owner representatives.

CDA(LEGAL) OTHER REVENUES: INVESTMENTS

HB 293 creates an exception to the ongoing investment training requirements for school district financial officers in limited circumstances.

HB 2706 modifies investment provisions on bond proceeds, fully collateralized repurchase agreements, and commercial paper. The bill modifies the requirements for a public funds investment pool that uses amortized cost.

CDA(LOCAL) OTHER REVENUES: INVESTMENTS

There are several recommended revisions to this local policy on investments.

HB 2706 allows investment of bond proceeds or pledged revenue only to the extent permitted by the Public Funds Investment Act and in accordance with relevant statutory provisions and the district's local investment policy. Based on these new provisions, the policy revisions authorize investment of bond proceeds and pledged revenue to the extent allowed by law but clarify that bond proceeds may not be invested in no-load mutual funds.

Governmental Accounting Standards Board (GASB) Statement No. 84 revised terminology from "agency" funds to "custodial" funds to avoid confusion, prompting a conforming change to this policy. TEA's To The Administrator Addressed Letter, GASB Statement No. 84, Fiduciary Activities, issued on May 23, 2019, provides additional information about GASB 84 and is available at https://tea.texas.gov/About_TEA/News_and_Multimedia/Correspondence/TAA_Letters/GASB_Statement_No_84_Fiduciary_Activities/.

The *Legal Issues in Update 114* memo describes common legal concerns and best practices specific to [this policy topic](#).

CE(LEGAL) ANNUAL OPERATING BUDGET

HB 1495 requires budget itemization regarding expenditures for directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action.

SB 2, effective January 1, 2020, requires a district to post various tax rate and budget information on the district's website in a format prescribed by the comptroller.

Explanatory Notes

TASB Localized Policy Manual Update 114

Anderson-Shiro CISD

CFC(LEGAL) ACCOUNTING: AUDITS

A district must post on its website certain information, including the district's most recent financial audit, as required by SB 2, effective January 1, 2020.

CFEA(LEGAL) PAYROLL PROCEDURES: SALARY DEDUCTIONS AND REDUCTIONS

The definition of "eligible qualified investment product" is revised by HB 2820. The change permits 403(b) products to be offered by a company that is eligible to offer the product under law. TRS no longer has oversight.

CH(LEGAL) PURCHASING AND ACQUISITION

The prohibition on contracting with a company that boycotts Israel is revised by HB 793, which clarifies that the prohibition does not apply to a sole proprietorship and revises the contracts subject to the prohibition.

Certain district contracts must include provisions requiring the contracting entity to preserve contracting information and provide that information on request of the district. These provisions are from SB 943.

HB 1495 and SB 65 revise the requirements regarding contracts subject to the disclosure of interested parties to include contracts for services that require a person to register as a lobbyist.

Interior design services must be procured under the Professional Services Procurement Act per HB 2868.

HB 2826 adds provisions on contingent fee contracts for legal services.

Districts with fewer than 10,000 students are exempted by SB 1376 from Texas Commission on Environmental Quality provisions requiring a purchasing preference for recycled products.

Other new provisions on contracts address entertainment event contracts (HB 81) and taxpayer resource transactions (SB 22).

CH(LOCAL) PURCHASING AND ACQUISITION

To address the need for the district to have purchasing procedures on a variety of state and federal laws as recommended by TEA, new policy text requires the superintendent to develop appropriate procedures.

Please note that BJA(LOCAL) permits the superintendent to delegate responsibilities to other employees as permitted by law; therefore, references to the superintendent's designee have been removed throughout.

The *Legal Issues in Update 114* memo describes common legal concerns and best practices specific to [this policy topic](#).

CK(LEGAL) SAFETY PROGRAM/RISK MANAGEMENT

Revisions from SB 11 include:

- Adjustments to the responsibilities, membership, and meeting requirements for the school safety and security committee; and
- Additional provisions on the safety and security audit, including consequences for failing to meet the reporting requirements.

CKC(LEGAL) SAFETY PROGRAM/RISK MANAGEMENT: EMERGENCY PLANS

Several revisions are based on SB 11, which:

Explanatory Notes

TASB Localized Policy Manual Update 114

Anderson-Shiro CISD

- Adds required notice to parents of bomb or terroristic threats at any district facility where students are present;
- Adds to the content of emergency operations plans (EOP); and
- Addresses a district's failure to submit its EOP for review by the Texas School Safety Center (TxSSC) or to correct plan deficiencies identified by the TxSSC.

HB 2195 requires EOPs to include provisions on responding to active shooter emergencies.

CKC(LOCAL) SAFETY PROGRAM/RISK MANAGEMENT: EMERGENCY PLANS

Recommended revisions are to comply with new requirements for the district's emergency operations plan (EOP) to include "policies" on responding to an active shooter (HB 2195) and access to campus buildings and materials necessary for a substitute teacher to carry out his or her duties during an emergency or emergency drill (SB 11). The policy text affirms that the district's procedures on these topics will be included in the EOP.

No changes have been made to the district's locally developed text on firearms.

The *Legal Issues in Update 114* memo describes common legal concerns and best practices specific to [this policy topic](#).

CKD(LEGAL) SAFETY PROGRAM/RISK MANAGEMENT: EMERGENCY MEDICAL EQUIPMENT AND PROCEDURES

Districts must develop a traumatic injury response protocol no later than January 1, 2020, in accordance with HB 496. The protocol must provide bleeding control stations, require training for security personnel and all other district personnel who may be reasonably expected to use a bleeding control station, and offer similar training to students enrolled at the campus in grade 7 or higher.

Sample administrative procedures on this issue are included in the *TASB Regulations Resource Manual*.

CKE(LEGAL) SAFETY PROGRAM/RISK MANAGEMENT: SECURITY PERSONNEL

As mentioned above, CKE includes general provisions applicable to the various types of district security personnel. Legislative revisions include:

- Clarification that the board determines the law enforcement duties of security personnel, which must be included in the listed district publications and documents and cannot include routine student discipline, school administrative tasks, or contact with students unrelated to the law enforcement duties (SB 1707); and
- Clarification of training requirements (HB 2195 and SB 11).

CKE(LOCAL) SAFETY PROGRAM/RISK MANAGEMENT: SECURITY PERSONNEL

Recommended revisions are to address SB 1707, which requires the board to determine the duties of school resource officers (SRO) and include those duties in the district improvement plan, the student code of conduct, any memorandum of understanding, and other relevant publications. SB 1707 also prohibits an SRO from being assigned routine student discipline or school administrative tasks.

The new policy language indicates that the SRO's duties as described in the agreement between the district and the relevant law enforcement agency will be included in the district improvement plan and student code of conduct and affirms that an SRO will not be assigned routine classroom discipline or administrative tasks.

Explanatory Notes

TASB Localized Policy Manual Update 114

Anderson-Shiro CISD

The *Legal Issues in Update 114* memo describes common legal concerns and best practices specific to [this policy topic](#).

Please note: If, based on a district of innovation plan, your district is exempt from the statutory requirement to have a district improvement plan, the district should include the law enforcement duties of security personnel in an equivalent district-level planning document.

CKEA(LLEGAL) SECURITY PERSONNEL: COMMISSIONED PEACE OFFICERS

Legal provisions specifically addressing commissioned peace officers have been moved from CKE to this new code. Legislative changes include the optional provision for a law enforcement agency to have an unassigned epinephrine auto-injector program (SB 1827). Other changes are to include the relevant statutory cite in place of the list of duties for peace officers and to revise wording to better reflect statute.

CKEB(LLEGAL) SECURITY PERSONNEL: SCHOOL MARSHALS

Legal provisions specifically addressing school marshals have been moved from CKE to this new code and revised to reflect HB 1387, including:

- Clarification of the board's authority to appoint one or more school marshals for each campus; and
- Deletion of the previous cap on the number of school marshals a board may appoint.

Other changes are to better reflect statute.

CKEC(LLEGAL) SECURITY PERSONNEL: SCHOOL RESOURCE OFFICERS

Legal provisions specifically addressing school resource officers have been moved from CKE to this new code.

CL(LLEGAL) BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT

SB 668 excludes school districts from provisions that require energy usage reports and repeals the requirement that districts purchase certain energy efficient light bulbs.

Districts with fewer than 10,000 students are exempted by SB 1376 from recycling programs required by the Texas Commission on Environmental Quality (TCEQ). In addition, the TCEQ may exempt a district for which compliance would constitute a hardship.

CMD(LLEGAL) EQUIPMENT AND SUPPLIES MANAGEMENT: INSTRUCTIONAL MATERIALS CARE AND ACCOUNTING

Legislative changes on instructional materials include:

- Revised references to "instructional materials and technology" throughout (HB 4170);
- Clarification of permitted expenditures using the instructional materials allotment (HB 396); and
- Removal of the annual June 1 deadline for a district to make an online requisition for instructional materials (SB 668).

CNA(LLEGAL) TRANSPORTATION MANAGEMENT: STUDENT TRANSPORTATION

HB 3 affected several student transportation provisions, including:

- Modifying the transportation allotment to be based on a rate per mile per regular eligible student and revising the definition of "regular eligible student" to include a student who is homeless;

Explanatory Notes

TASB Localized Policy Manual Update 114

Anderson-Shiro CISD

- Revising provisions on the cost of transporting CTE students from a campus to the work-based learning site; and
- Providing reimbursement on a per-mile basis for transporting a dual credit student to specific locations for a course not available at the student's campus.

CNC(LLEGAL) TRANSPORTATION MANAGEMENT: TRANSPORTATION SAFETY

HB 771 clarifies the use of wireless communication devices on buses.

CPC(LLEGAL) OFFICE MANAGEMENT: RECORDS MANAGEMENT

Revisions to records management provisions are from HB 1962 and include:

- Clarification of the duties of the district and the records management officer;
- Deletion of TSLAC's obligations to approve, disapprove, accept, or reject various district filings; and
- Revision of the standards for destruction of records.

CQ(LLEGAL) TECHNOLOGY RESOURCES

Technology provisions have been split into discrete codes:

- CQ continues to address general technology issues;
- CQA continues to address websites;
- CQB is a new code addressing cybersecurity and federal provisions on access to electronic communications; and
- CQC is a new code addressing equipment.

CQ(LOCAL) TECHNOLOGY RESOURCES

Provisions on security breaches have been moved to CQB(LOCAL), where the corresponding legal authority is now coded.

Please note that because BJA(LOCAL) permits the superintendent to delegate responsibilities to other employees, we have removed language referring to the superintendent's designee throughout.

The *Legal Issues in Update 114* memo describes common legal concerns and best practices specific to [this policy topic](#).

CQA(LLEGAL) TECHNOLOGY RESOURCES: DISTRICT, CAMPUS, AND CLASSROOM WEBSITES

HB 305 requires most districts to post online the district's contact information; trustee information; election date, location, and filing information; and meeting notices and minutes.

HB 963 requires online posting of the name, email address, and beginning and end dates of terms of office for each trustee.

Other new online posting requirements are for:

- Certain early voting (HB 1850) and bond election items (HBs 440 and 477);
- Efficiency audits before an election to approve a tax rate (HB 3);
- Tax rate and budget information (SB 2, effective January 1, 2020);

Explanatory Notes

TASB Localized Policy Manual Update 114

Anderson-Shiro CISD

CV(LEGAL) FACILITIES CONSTRUCTION

HB 985 prohibits a school district from considering whether a bidder on a public work contract has an agreement with a collective bargaining organization relating to the project.

New provisions have been added regarding use of proceeds from construction defect litigation (HB 1734) and construction liability claims (HB 1999).

Provisions on contract requirements that are included in CH have been deleted and replaced with a cross-reference to that code.

D(LEGAL) PERSONNEL

The D Section table of contents has been revised to add DHC, addressing reports to TEA of misconduct by noncertified employees.

DAA(LEGAL) EMPLOYMENT OBJECTIVES: EQUAL EMPLOYMENT OPPORTUNITY

SB 37 prohibits a district that issues a license from taking disciplinary action against a person who has defaulted on a student loan.

Additional detail has been added regarding the existing state law prohibition on age discrimination.

DBAA(LEGAL) EMPLOYMENT REQUIREMENTS AND RESTRICTIONS: CRIMINAL HISTORY AND CREDIT REPORTS

HB 3 amended several provisions on criminal history. The bill:

- Clarifies that districts of innovation (DOI) are subject to Education Code provisions relating to criminal history records and may have their DOI status terminated for failing to provide requested information to TEA.
- Expands the criminal history for which a district must refuse to hire an applicant to include deferred adjudication community supervision for an offense requiring registration as a sex offender or conviction of a Title 5 felony if the victim was a minor.

DC(LEGAL) EMPLOYMENT PRACTICES

Several bills affect this legally referenced policy on employment practices:

- HB 3 requires a district to refuse to hire a person listed on TEA's registry of persons who are not eligible to be employed in public schools and those under investigation.
- SB 2073 allows a district anticipating fewer than 180 days of instruction to reduce proportionally the minimum days of service for an educator to below 187 days. A reduction in days of service does not reduce salary.
- SB 1230 adds obtaining employment at a private school to the prohibition on assisting a person in obtaining employment if the person previously engaged in misconduct with a minor.

TEA has published a video explaining the HB 3 do-not-hire registry, available at https://tea.texas.gov/About_TEA/Government_Relations_and_Legal/Government_Relations/House_Bill_3.

DEA(LEGAL) COMPENSATION AND BENEFITS: COMPENSATION PLAN

A new provision has been added from HB 3 triggering compensation increases when the basic allotment increases from the prior year.

Explanatory Notes

TASB Localized Policy Manual Update 114

Anderson-Shiro CISD

DEAA(LEGAL) COMPENSATION PLAN: INCENTIVES AND STIPENDS

HB 3 adds a local optional teacher designation system under which the district may receive an allotment for teachers designated as master, exemplary, or recognized. Master teacher grant programs have been deleted in accordance with SB 1376.

New requirements for optional mentor teacher programs are from HB 3.

Please note: Districts that choose to provide incentives to teachers who complete autism training must adopt a policy in accordance with HB 3. Contact the district's policy consultant for appropriate language if your district decides to pursue this option.

DEB(LEGAL) COMPENSATION AND BENEFITS: FRINGE BENEFITS

HB 872 revises the information a district must provide to the Employees Retirement System when a peace officer is killed in the line of duty.

Note that SB 2, effective January 1, 2020, prohibits the board from decreasing the total compensation of a first responder, including a peace officer, employed by the district in the fiscal year beginning in 2020. This provision is not reflected in policy due to its temporary effect.

DEC(LEGAL) COMPENSATION AND BENEFITS: LEAVES AND ABSENCES

Some provisions on jury duty have been moved to DG(LEGAL).

DF(LEGAL) TERMINATION OF EMPLOYMENT

HB 3 expands the criminal history for which a district must discharge an employee to include deferred adjudication community supervision for an offense requiring registration as a sex offender or conviction of a Title 5 felony if the victim was a minor.

HB 3 requires a district to discharge a person listed on TEA's registry of persons who are not eligible to be employed in public schools and those under investigation.

DFFA(LOCAL) REDUCTION IN FORCE: FINANCIAL EXIGENCY

The recommended revision to this local policy on financial exigency was prompted by HB 3. The bill moved provisions from Education Code Chapter 42 to Chapter 48 and affected existing text on furloughs, which has been deleted, as the cross-reference provides sufficient guidance to the relevant legal authority.

Please note that because BJA(LOCAL) permits the superintendent to delegate responsibilities to other employees, we have removed language referring to the superintendent's designee throughout.

DG(LEGAL) EMPLOYEE RIGHTS AND PRIVILEGES

Several bills affect this legally referenced policy on employee rights and privileges:

- HB 621 amends the prohibition on employer retaliation against a professional for a good faith report of child abuse or neglect to include defined adverse employment actions.
- HB 4310 prohibits a district from penalizing a teacher who does not follow the scope and sequence for a required curriculum subject if the teacher determines that students need more or less time to demonstrate proficiency in the TEKS.
- SB 370 and HB 504 prohibit certain negative actions against an employee who serves as a juror or grand juror.

Explanatory Notes

TASB Localized Policy Manual Update 114

Anderson-Shiro CISD

DH(LEGAL) EMPLOYEE STANDARDS OF CONDUCT

In accordance with SB 944, a current or former district employee who maintains public information on a privately owned device must forward or transfer the information to the district or preserve the public information in its original form in a backup or archive and on the device for the relevant retention period.

HB 1143 prohibits a district from regulating the manner in which a handgun, firearm, or ammunition is stored in a locked vehicle in a school parking area, provided the item is not in plain view.

DHB(LEGAL) EMPLOYEE STANDARDS OF CONDUCT: REPORTS TO STATE BOARD FOR EDUCATOR CERTIFICATION

HB 3 clarifies that reports to SBEC of educator misconduct may be filed through the new SBEC internet portal.

SB 1476 creates an exception to a superintendent's obligation to report educator misconduct to SBEC if, before the educator's termination or resignation, the superintendent completes an investigation and determines the educator did not engage in the alleged misconduct specified in law.

DHC(LEGAL) EMPLOYEE STANDARDS OF CONDUCT: REPORTS TO TEXAS EDUCATION AGENCY

As reflected in this new policy, HB 3 establishes a procedure for reporting noncertified employee misconduct to TEA that mirrors required reporting of certified employee misconduct to SBEC.

DMA(LEGAL) PROFESSIONAL DEVELOPMENT: REQUIRED STAFF DEVELOPMENT

New staff development is required in the areas of:

- Prevention techniques for and recognition of sex trafficking of children (HB 111);
- Implementation of trauma-informed care (SB 11);
- Test administration procedures (Administrative Code rules, effective April 23, 2019);
- Cybersecurity (HB 3834);
- Early literacy through attending teacher literacy academies (HB 3);
- Concussion training for school nurses on the concussion oversight team (HB 961); and
- Seizure recognition and related first aid for school nurses and certain other district employees (HB 684).

SB 1376 makes the UIL responsible for conducting extracurricular activity safety training.

DNA(LEGAL) PERFORMANCE APPRAISAL: EVALUATION OF TEACHERS

Several bills affect this legally referenced policy on teacher evaluation:

- HB 3 clarifies that an appraisal must be done at least once *for* each school year rather than *during* each school year.
- SB 1451 provides that a district may not assign a teacher a deficiency solely on the basis of disciplinary referrals done for discretionary removal from the classroom.
- Details on the disclosure requirements for evaluations as revised by SB 1230 have been moved to GBA.

Other changes are to better match statute.

Explanatory Notes

TASB Localized Policy Manual Update 114

Anderson-Shiro CISD

DNB(LLEGAL) PERFORMANCE APPRAISAL: EVALUATION OF CAMPUS ADMINISTRATORS

Details on the disclosure requirements for evaluations as revised by SB 1230 have been moved to GBA. Other changes are to better match statute.

DP(LLEGAL) PERSONNEL POSITIONS

A principal is required by HB 3 to notify the superintendent within seven business days after the date of a noncertified employee's termination or resignation following allegations of certain conduct.

EA(LLEGAL) INSTRUCTIONAL GOALS AND OBJECTIVES

Board-adopted early childhood literacy and mathematics proficiency plans and college, career, and military readiness plans are required by HB 3.

EB(LLEGAL) SCHOOL YEAR

If a district requires each educator to attend an approved school safety training course, SB 11 requires the commissioner to provide for a waiver, allowing for fewer required minutes of instruction.

EC(LLEGAL) SCHOOL DAY

A funding provision for prekindergarten grant programs repealed by HB 3 has been deleted.

EEB(LLEGAL) INSTRUCTIONAL ARRANGEMENTS: CLASS SIZE

Based on HB 3, references to the High-Quality Prekindergarten Grant Program have been removed, as it is no longer a grant program.

EEM(LLEGAL) INSTRUCTIONAL ARRANGEMENTS: JUVENILE RESIDENTIAL FACILITIES

Funding provisions for students the district serves in a juvenile residential facility have been revised by HB 3.

EF(LLEGAL) INSTRUCTIONAL RESOURCES

A district must provide printed versions of relevant electronic instructional materials for a student who does not have reliable access to technology at home (HB 391). The district is not required to purchase print editions of these materials for this purpose.

EHAA(LLEGAL) BASIC INSTRUCTIONAL PROGRAM: REQUIRED INSTRUCTION (ALL LEVELS)

Several bills affect this legally referenced policy on required instruction:

- SB 11 revises the health curriculum to include various mental health topics and requires the SBOE to adopt rules for districts to incorporate digital citizenship into their curriculum.
- When adopting a scope and sequence for a required curriculum subject, a district must ensure sufficient time is provided for teaching the TEKS (HB 4310).
- The duties of the School Health Advisory Committee (SHAC) were expanded by SB 435 and SB 11 to include the topics of suicide, opioid and other substance abuse, and other mental health items.

Explanatory Notes

TASB Localized Policy Manual Update 114

Anderson-Shiro CISD

- SB 1376 repeals the requirement for districts to distribute TEA information on steroids, but districts are still required to notify students of the prohibition on nonmedical use of steroids by posting information, as explained at FNCF.
- HB 1026 requires a district to adopt a character education program.

EHAB(LEGAL) BASIC INSTRUCTIONAL PROGRAM: REQUIRED INSTRUCTION (ELEMENTARY)

Kindergarten through third grade reading program requirements have been added from HB 3. The bill requires the use of a phonics curriculum and integration of reading instruments to diagnose reading development and comprehension.

EHAC(LEGAL) BASIC INSTRUCTIONAL PROGRAM: REQUIRED INSTRUCTION (SECONDARY)

A district may allow concurrent enrollment in Algebra I and geometry (SB 1374).

EHBA(LEGAL) SPECIAL PROGRAMS: SPECIAL EDUCATION

SB 1376 repeals the Education Code provision that required a district that entered into a shared services arrangement to receive commissioner approval for the arrangement.

EHBAC(LEGAL) SPECIAL EDUCATION: STUDENTS IN NONDISTRICT PLACEMENT

SB 1376 repeals the Education Code provision that required a district that entered into a shared services arrangement to receive commissioner approval for the arrangement.

EHBAE(LEGAL) SPECIAL EDUCATION: PROCEDURAL REQUIREMENTS

Provisions on surrogate parents were revised by HB 1709.

EHBB(LEGAL) SPECIAL PROGRAMS: GIFTED AND TALENTED STUDENTS

Changes from HB 3 require a district to adopt a policy regarding the use of funds to support the district's gifted and talented (GT) program. The bill also requires a district to certify each year to the commissioner that the district's GT program is consistent with the state GT plan and report to the commissioner on the use of funds for the district's GT program.

EHBB(LOCAL) SPECIAL PROGRAMS: GIFTED AND TALENTED STUDENTS

This local policy on gifted and talented (GT) services has been updated based on HB 3 and the newly adopted *Texas State Plan for the Education of Gifted/Talented Students*, available at https://tea.texas.gov/academics/special_student_populations/gifted_and_talented_education/gifted_talented_education/.

HB 3 requires a district to adopt a policy regarding the use of funds to support the district's GT program. The bill also requires a district to annually certify to the commissioner that the district's GT program is consistent with the GT state plan and report to the commissioner on the use of funds for the district's GT program. Corresponding revisions to the local policy appear at Program Evaluation.

Other revisions to align with the state plan include:

- Deletion throughout of the references to nominating students for the GT program;
- Broader language regarding the selection committee, as there is no requirement to specify in policy whether the committee is established at the district or campus level;

Explanatory Notes

TASB Localized Policy Manual Update 114

Anderson-Shiro CISD

- More flexible language regarding reassessments and transfer students;
- New text to incorporate the requirement to consult with parents about a student exiting the program; and
- New text to incorporate the ability of an educator to appeal final decisions of the selection committee.

The *Legal Issues in Update 114* memo describes common legal concerns and best practices specific to [this policy topic](#).

EHBC(LLEGAL) SPECIAL PROGRAMS: COMPENSATORY/ACCELERATED SERVICES

There were numerous legislative changes to the provisions on compensatory education.

Districts are required by HB 3 to provide TEA each student's residential census block, which will be factored into the compensatory education allotment. Calculation details for the allotment have been removed.

Dropout prevention plans are due by December 1 of each year per HB 3.

The definition of a student who is at-risk of dropping out of school has been revised to address students who:

- Have been incarcerated or who have a parent or guardian who has been incarcerated within the student's lifetime (SB 1746); and
- Participate in an adult high school diploma and industry certification charter school program (HB 1051).

TEA has published a video explaining the HB 3 compensatory education changes, available at https://tea.texas.gov/About_TEA/Government_Relations_and_Legal/Government_Relations/House_Bill_3.

EHBF(LLEGAL) SPECIAL PROGRAMS: CAREER AND TECHNICAL EDUCATION

Provisions on reimbursements to districts for certification examinations taken by students in career and technology have been added based on HB 3.

TEA has published a video explaining the HB 3 changes on exam reimbursements, available at https://tea.texas.gov/About_TEA/Government_Relations_and_Legal/Government_Relations/House_Bill_3.

EHBG(LLEGAL) SPECIAL PROGRAMS: PREKINDERGARTEN

SB 1679 provides that an eligible three-year-old prekindergarten student remains eligible for enrollment in the following year.

Other changes to prekindergarten programs are from HB 3. Among other changes, if a district operates a prekindergarten program for eligible children who are at least four years of age, the district must provide full-day prekindergarten that meets high-quality prekindergarten program standards (absent an exemption). For children under four years of age, a district still has the option to operate prekindergarten on a half-day basis or offer full-day prekindergarten with local funding or on a tuition basis. In addition, a program for children who are at least four years of age must comply with the High Quality Prekindergarten Program standards.

TEA has published a video explaining the HB 3 prekindergarten changes, available at https://tea.texas.gov/About_TEA/Government_Relations_and_Legal/Government_Relations/House_Bill_3.

Explanatory Notes

TASB Localized Policy Manual Update 114

Anderson-Shiro CISD

EHBK(LLEGAL)

SPECIAL PROGRAMS: OTHER INSTRUCTIONAL INITIATIVES

Two mandatory recognition events have been added: Texas Girls in STEM Day is on March 1 (HB 3435), and Holocaust Remembrance Week will be on a date designated by the governor (SB 1828).

Provisions on character education are now mandatory, not optional, and have been moved to EHAA (HB 1026).

EHDD(LLEGAL)

ALTERNATIVE METHODS FOR EARNING CREDIT: COLLEGE COURSE WORK/DUAL CREDIT

The requirements for dual credit program agreements with institutions of higher education were modified by HB 3650 and SB 1276.

EIC(LLEGAL)

ACADEMIC ACHIEVEMENT: CLASS RANKING

HB 539 addresses the issue that districts with very small graduating classes do not create a top ten percent for purposes of the automatic college admissions law. This bill requires Texas public universities to admit valedictorians who meet the requirements in law.

EIF(LLEGAL)

ACADEMIC ACHIEVEMENT: GRADUATION

SB 213 extends expiration dates from September 1, 2019, to September 1, 2023, for provisions on individual graduation committees and provisions authorizing districts to award a high school diploma to eligible students who entered grade 9 before the 2011–12 school year and have not performed satisfactorily on the relevant exit-level test.

On request of the parent, districts must issue a high school diploma posthumously to each student who dies while enrolled in the district in accordance with HB 638. The diploma may not be issued before the school year in which the student was expected to graduate.

SB 232 requires districts to inform parents of a high school student that the student is not required to complete Algebra II to graduate, but that not completing the course may have negative consequences for automatic college admission and for certain financial aid. The notice must be by regular mail or email.

HB 678 allows a student to satisfy one of the two required credits in languages other than English by successfully completing an elementary school course in American Sign Language.

Provisions on endorsements for students in special education were revised by HB 165.

EK(LLEGAL)

TESTING PROGRAMS

HB 3 amends the tests that high school students may take in grade 11 or 12 at state cost to include the Texas Success Initiative.

Revised Administrative Code rules effective July 22, 2019, clarify current law limiting administration of locally required assessments designed to prepare students for state assessments. The revised rule explains what constitutes an assessment instrument designed to prepare students for state-administered assessment instruments.

EKB(LLEGAL)

TESTING PROGRAMS: STATE ASSESSMENT

HB 3906 prompted changes regarding the use of technology in state assessments for mathematics and administration of assessments in kindergarten and prekindergarten.

Administrative Code rules amended effective April 23, 2019, significantly revised the provisions on test security and confidentiality.

Other revisions are to better reflect statute.

Explanatory Notes

TASB Localized Policy Manual Update 114

Anderson-Shiro CISD

EL(LEGAL) CAMPUS OR PROGRAM CHARTERS

HB 3 provides that a charter campus or program must comply with the listed Education Code provisions regarding the duty to discharge or refuse to hire certain employees or applicants.

F(LEGAL) STUDENTS

A new policy, FFBA on trauma-informed care, has been added to the F section table of contents.

FB(LEGAL) EQUAL EDUCATIONAL OPPORTUNITY

This legally referenced policy on equal educational opportunity has been updated to include a provision from SB 1978 that prohibits a district from taking any adverse action against a person based on the person's membership in, affiliation with, or contribution, donation, or other support provided to a religious organization. Other changes are to better match statutory wording.

FD(LEGAL) ADMISSIONS

Several bills affected student admissions:

- SB 668 clarifies the definition of students who are homeless.
- A new provision from HB 2526 provides that a person is eligible for admission if the person and either parent reside in a residence homestead on property any part of which is located in the district.
- HB 1597 adds proof of eligibility provisions for a person whose parent is in the armed services and the parent provides a military order for a transfer to a military installation in or adjacent to the district's attendance zone. Proof of residency in the district's attendance zone must then be provided within ten days of the arrival date in the military order.
- Provisions on the foundation school program were affected by HBs 3 and 1051.

FDC(LEGAL) ADMISSIONS: HOMELESS STUDENTS

Throughout, terminology has been changed from "homeless students" to "students who are homeless" in accordance with SB 668.

FDE(LOCAL) ADMISSIONS: SCHOOL SAFETY TRANSFERS

Recommended changes to this local policy on school safety transfers are based on revisions to the TEA *Unsafe School Choice Option (USCO) Guidance Handbook* (available at https://tea.texas.gov/Finance_and_Grants/Grants/Applying_for_a_Grant/Unsafe_School_Choice_Option), which amended the list of violent criminal offenses for which a student is eligible for a transfer to another school within the district. See also the August 22, 2019, To the Administrator Addressed letter on ESSA Unsafe School Choice Option LEA Requirements, available at <https://tea.texas.gov/about-tea/news-and-multimedia/correspondence/taa-letters/essa-unsafe-school-choice-option-lea>.

FEB(LEGAL) ATTENDANCE: ATTENDANCE ACCOUNTING

HB 3 allows, rather than requires as under existing law, the commissioner to adjust ADA of a district located in an area declared a disaster by the governor if the district experiences a decline in ADA that is reasonably attributable to the disaster.

FED(LEGAL) ATTENDANCE: ATTENDANCE ENFORCEMENT

Provisions on funding of the position of juvenile case manager have been updated based on SB 346. Other changes add existing statutory text.

Explanatory Notes

TASB Localized Policy Manual Update 114

Anderson-Shiro CISD

FFAA(LOCAL) WELLNESS AND HEALTH SERVICES: PHYSICAL EXAMINATIONS

Recommended revisions to this local policy on physical examinations are to address a new UIL rule requiring students who are participating in marching band to receive a pre-participation physical in accordance with the schedule established by the UIL. The policy revisions broaden current language to accommodate future changes to UIL rules and also allow the superintendent to designate other extracurricular programs for which the district will require physicals.

Further information on the new UIL rule is available at https://www.uiltexas.org/files/music/Marching_Band_Physical_Exam_FAQ.pdf.

The *Legal Issues in Update 114* memo describes common legal concerns and best practices specific to [this policy topic](#).

FFAC(LEGAL) WELLNESS AND HEALTH SERVICES: MEDICAL TREATMENT

Several legislative changes have been incorporated, including:

- A prohibition on a district regulating the sale, distribution or possession of dextromethorphan (certain cold medicine) (HB 1518);
- Deletion of the requirement for a district to notify the commissioner following administration of an unassigned epinephrine auto-injector (SB 668); and
- New provisions permitting a district to adopt and implement a policy authorizing a school nurse to maintain and administer unassigned asthma medication (HB 2243). **Please note:** Contact the district's policy consultant for appropriate policy text if the district wishes to pursue this option. Sample administrative provisions are available in the *TASB Regulations Resource Manual*.

Also added is an existing statutory provision prohibiting a district from enacting, adopting, or enforcing a rule or regulation that prohibits the possession of low-THC cannabis as authorized by the Texas Compassionate Use Act in the Health and Safety Code.

FFAD(LEGAL) WELLNESS AND HEALTH SERVICES: COMMUNICABLE DISEASES

The Department of State Health Services rather than TEA must now prescribe the procedures for districts to use when distributing information on bacterial meningitis (HB 3884).

FFAF(LEGAL) WELLNESS AND HEALTH SERVICES: CARE PLANS

SB 869 requires a district's policy on food allergies to be consistent with the Texas Department of State Health Services' *Guidelines for the Care of Students with Food Allergies At-Risk for Anaphylaxis*. The bill requires the board to post a summary of the *Guidelines* on the district's website and include information on how to obtain the full document. Likewise, forms addressing food allergies must include information about the *Guidelines*. Relevant materials in the *TASB Regulations Resource Manual* have been updated.

Provisions on seizure management and treatment plans are from HB 684 and allow a parent to submit a seizure management plan to the district to address health-care services the student may receive at school or school activities.

FFB(LEGAL) STUDENT WELFARE: CRISIS INTERVENTION

SB 11 includes provisions on the threat assessment and safe and supportive school team that districts must establish to serve each campus and the process the teams will use in evaluating individuals and students who make threats of violence or exhibit harmful, threatening, or violent behavior. The teams must receive training and report specific information to TEA. The board must adopt a policy addressing specific elements.

Explanatory Notes

TASB Localized Policy Manual Update 114

Anderson-Shiro CISD

SB 11 also permits districts to provide parents relevant information on various mental health topics.

FFB(LOCAL) STUDENT WELFARE: CRISIS INTERVENTION

This new local policy is recommended to address SB 11, which requires boards to adopt policy and procedures regarding threat assessment and safe and supportive teams. The district's policies and procedures must be consistent with the model policies and procedures developed by the Texas School Safety Center (TxSSC). TASB collaborated with the TxSSC to develop this policy, which addresses the following elements:

- Delegation to the superintendent to ensure that a team is established to serve each campus;
- Appointment of team members by the superintendent, as required by law;
- Training requirements for the team;
- Authorization for any member of the team or a district employee to act immediately to prevent an imminent threat or respond to an emergency, including contacting law enforcement directly;
- Development of procedures as recommended by the TxSSC;
- A high-level outline of the threat assessment process, including specific actions required by the team in various circumstances;
- Mental health referrals by the team;
- The requirement for the team to provide guidance to students and district employees on recognizing and reporting behavior of concern; and
- Required reports to TEA.

The TxSSC advises that district procedures need to be individualized to fit each district's unique circumstances. To assist in developing procedures, the TxSSC website has numerous resources, including a *Behavioral Threat Assessment and Management for Educators and Administrators Toolkit* at <https://txssc.txstate.edu/tools/tam-toolkit/>.

FFBA(LEGAL) CRISIS INTERVENTION: TRAUMA-INFORMED CARE

SB 11 requires boards to adopt and implement a policy on the implementation of trauma-informed care practices in each school environment. The policy must also address:

- Increasing staff and parent awareness of trauma-informed care, including required training for educators;
- Implementation of trauma-informed practices and care by district and campus staff; and
- Available counseling options for students affected by trauma or grief.

Districts must report to TEA on compliance with the training provisions.

FFBA(LOCAL) CRISIS INTERVENTION: TRAUMA-INFORMED CARE

This new policy is recommended to address SB 11, which requires a policy on trauma-informed care. The details of the district's trauma-informed care program must be included in the district improvement plan.

The policy makes reference to the elements required to be addressed in the district's program:

- Increasing staff and parent awareness of trauma-informed care, including required training for educators; and
- Available counseling options for students affected by trauma or grief.

Explanatory Notes

TASB Localized Policy Manual Update 114

Anderson-Shiro CISD

The policy also affirms that the district shall report to TEA on compliance with the training provisions.

Please note: If, based on a district of innovation plan, your district is exempt from the statutory requirement to have a district improvement plan, the district should include its trauma-informed care program in an equivalent district-level planning document.

FFE(LEGAL) STUDENT WELFARE: STUDENT ASSISTANCE PROGRAMS/COUNSELING

This legally referenced policy on student assistance programs has been updated to include existing legal provisions on consent for services provided by a licensed specialist in school psychology.

FFG(LEGAL) STUDENT WELFARE: CHILD ABUSE AND NEGLECT

The district improvement plan and any informational handbook provided to students and parents must include the district's policy on addressing sexual abuse, sex trafficking, and other maltreatment of children (HB 111). Please note that the post-legislative supplement to the *TASB Model Student Handbook* includes provisions and resources to address these topics. The district should include any other details in the district improvement plan and communicate the district's practices and procedures to employees, parents, and students.

HB 621 prohibits a district from taking any adverse employment action against a professional who makes a good faith report of abuse or neglect.

FL(LOCAL) STUDENT RECORDS

To assist with implementing the district's safe and supportive school program as required by SB 11, a recommended revision at Access by School Officials clarifies that a person appointed to a team that supports the safe and supportive school program is considered a "school official" who may access student records if the person has a legitimate educational interest in the records.

Please note that because BJA(LOCAL) permits the superintendent to delegate responsibilities to other employees, we have removed language referring to the superintendent's designee.

The *Legal Issues in Update 114* memo describes common legal concerns and best practices specific to [this policy topic](#).

FM(LEGAL) STUDENT ACTIVITIES

Legislation affected several provisions on student activities:

- Certain safety training will be provided by the UIL rather than districts (SB 1376).
- A school nurse may be a member of the district's concussion oversight team and is authorized to remove an affected student from practices or competition (HB 961).
- A district must provide information about sudden cardiac arrest and electrocardiogram testing to a student who is required by UIL to submit a physical examination certification (HB 76).

Administrative Code rules amended effective May 1, 2019, permit a district to allow a student who is ineligible to participate in an extracurricular activity and who is enrolled in a state-approved music course that participates in UIL Concert and Sight-Reading Evaluation to perform with the ensemble during the UIL evaluation performance only.

FNCC(LEGAL) STUDENT CONDUCT: PROHIBITED ORGANIZATIONS AND HAZING

SB 38 amends the Education Code definition of hazing.

Explanatory Notes

TASB Localized Policy Manual Update 114

Anderson-Shiro CISD

FNCE(LLEGAL)

STUDENT CONDUCT: PERSONAL TELECOMMUNICATIONS/ELECTRONIC DEVICES

A district must allow a student to use a graphing calculator application on an electronic device when the student is enrolled in a course that requires the use of a graphing calculator, unless the district provides students the use of one at no cost (HB 3906).

FNCG(LLEGAL)

STUDENT CONDUCT: WEAPONS

Provisions on clubs and knuckles were revised based on HB 446, which removes clubs from the Penal Code offense regarding unlawfully carrying a weapon outside of one's premises or vehicle. The bill also removes knuckles from the list of prohibited weapons in Penal Code 46.05.

FNG(LLEGAL)

STUDENT RIGHTS AND RESPONSIBILITIES: STUDENT AND PARENT COMPLAINTS/GRIEVANCES

Unless limited by a court order, a parent appointed as a conservator of a child always has the right to attend school activities, including school lunches, performances, and field trips (HB 3145).

FO(LLEGAL)

STUDENT DISCIPLINE

Several general discipline provisions were affected by legislation:

- A student's status as homeless or in the conservatorship of DFPS was added to the list of mitigating factors the district must consider in making certain disciplinary decisions (HB 811).
- The law enforcement duties of various security personnel must be included in the Student Code of Conduct (SB 1707).
- District websites must include contact information for the campus behavior coordinator or other relevant administrator (SB 1306).
- Districts must provide foundation curriculum coursework to students assigned to in-school or out-of-school suspension using one option that does not require the use of the internet (HB 3012).
- Aversive techniques listed in the policy that are intended to reduce the likelihood of a behavior recurring by intentionally inflicting significant physical or emotional discomfort or pain may not be used with students (HB 3630 and SB 712).
- A district may not discipline a teacher on the basis of documentation the teacher submitted regarding a student's violation of the student code of conduct (SB 1451).
- Information regarding out-of-school suspensions must be reported to TEA (HB 65).

FOA(LLEGAL)

STUDENT DISCIPLINE: REMOVAL BY TEACHER OR BUS DRIVER

SB 1451 clarifies that students sent to the campus behavior coordinator's or other administrator's office under a routine referral or a discretionary removal are not considered to have been removed from the classroom for purposes of reporting data through PEIMS or other similar reports required by state or federal law.

FOB(LLEGAL)

STUDENT DISCIPLINE: OUT-OF-SCHOOL SUSPENSION

A district may not place in out-of-school suspension a student who is homeless unless the student engages in certain conduct (HB 692).

Explanatory Notes

TASB Localized Policy Manual Update 114

Anderson-Shiro CISD

FOC(LLEGAL) STUDENT DISCIPLINE: PLACEMENT IN A DISCIPLINARY ALTERNATIVE EDUCATION SETTING

DAEP placement is required if a student engages in certain forms of harassment against an employee (SB 2432).

In determining whether there is a reasonable belief that a student engaged in felony conduct, a superintendent may not consider additional information requested by the district from law enforcement for the purpose of creating a threat assessment or safety plan (HB 2135).

For clarity, additional details from statute have been added regarding terms of removal.

FOCA(LLEGAL) PLACEMENT IN A DISCIPLINARY ALTERNATIVE EDUCATION SETTING: DISCIPLINARY ALTERNATIVE EDUCATION PROGRAM OPERATIONS

HB 2184 creates mandatory procedures and notice requirements for a student's transition to the regular classroom from an alternative education program, as defined by the bill.

Documents in the *TASB Regulations Resource Manual* have been updated to address HB 2184.

FOD(LLEGAL) STUDENT DISCIPLINE: EXPULSION

An existing statutory provision addressing appeals of expulsion decisions has been added.

FODA(LLEGAL) EXPULSION: JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM

HB 3012 permits court-ordered placement in a JJAEP for terroristic threats.

GA(LLEGAL) ACCESS TO PROGRAMS, SERVICES, AND ACTIVITIES

A provision has been added from SB 1978 that prohibits a district from taking any adverse action (as defined in the policy) against a person based on the person's membership in, affiliation with, or contribution, donation, or other support provided to a religious organization.

GB(LLEGAL) PUBLIC INFORMATION PROGRAM

In accordance with SB 944, a current or former district officer or employee who maintains public information on a privately owned device must forward or transfer the information to the district or preserve the public information in its original form in a backup or archive and on the device for the relevant retention period. An employee may be disciplined for failure to comply.

GBA(LLEGAL) PUBLIC INFORMATION PROGRAM: ACCESS TO PUBLIC INFORMATION

Provisions on public information have been revised, including those addressing release of:

- Certain contracting information (SB 943);
- Evaluations (SB 1230);
- Information regarding the location or physical layout of certain shelter centers (HB 3091);
- Protected health information and out-of-state health-care provider information (SB 944);
- Information on applicants for disaster recovery funds (HB 3175);
- Information that would provide an advantage to competitors or bidders (SB 943);

Explanatory Notes

TASB Localized Policy Manual Update 114

Anderson-Shiro CISD

- Expenditures for parades, concerts, or other entertainment events (HB 81); and
- Certain commercial, financial, and proprietary information (SB 943).

GBAA(LLEGAL) INFORMATION ACCESS: REQUESTS FOR INFORMATION

Legislation affected multiple provisions on requests for information, including:

- Duties of the officer for public information (SB 944);
- Methods for requesting information (SB 944);
- Requests for contracting information not maintained by the district (SB 943);
- Requests for an attorney general decision (SBs 943 and 944); and
- Temporary suspension of the Public Information Act by the board of a district currently impacted by a catastrophe (SB 494).

Other revisions are to better reflect statutory wording.

GBAA(LOCAL) INFORMATION ACCESS: REQUESTS FOR INFORMATION

As mentioned above, SB 494 permits the board of a district impacted by a catastrophe to temporarily suspend the Public Information Act. Recommended local policy text delegates to the superintendent the authority to approve the initial suspension period of up to seven consecutive days and provide the required notices to the attorney general and public. If an extension of the initial suspension period is needed, the law requires the board to determine that it is still impacted by the catastrophe, so the local policy text requires the board to approve an extension.

The form to provide notice of any suspensions to the attorney general is available at <https://www.texasattorneygeneral.gov/open-government/governmental-bodies/catastrophe-notice>.

GKA(LLEGAL) COMMUNITY RELATIONS: CONDUCT ON SCHOOL PREMISES

HB 1552 clarifies who is a retired law enforcement officer for Penal Code 46.03, which prohibits weapons in certain places.

Districts may no longer regulate the manner in which a handgun, firearm, or ammunition is stored in a locked vehicle in a district parking area, provided the item is not in plain view (HB 1143).

HB 1791 broadens existing provisions that limit a district from providing unauthorized notice that handguns are prohibited.

GKA(LOCAL) COMMUNITY RELATIONS: CONDUCT ON SCHOOL PREMISES

Because HB 1143 prohibits a district from regulating the manner in which a handgun, firearm, or ammunition is stored in a locked vehicle in a district parking area, provided the item is not in plain view, we have deleted language requiring firearms to be unloaded. No other revisions have been made to this local policy.

The *Legal Issues in Update 114* memo describes common legal concerns and best practices specific to [this policy topic](#).

Explanatory Notes
TASB Localized Policy Manual Update 114

Anderson-Shiro CISD

GNB(LLEGAL) RELATIONS WITH EDUCATIONAL ENTITIES: REGIONAL EDUCATION SERVICE CENTERS

HB 3 revises the core services that education service centers are required to provide to include training and assistance regarding instruction in personal financial literacy, gifted and talented programs, and programs that qualify for a funding allotment.

GRAA(LLEGAL) STATE AND LOCAL GOVERNMENTAL AUTHORITIES: LAW ENFORCEMENT AGENCIES

Information about arrests of students provided to districts from law enforcement agencies must include sufficient information for the district to determine whether it is necessary to conduct a threat assessment or prepare a safety plan for the student (SB 2135). In addition, a superintendent may request information for the purpose of conducting a threat assessment or preparing a safety plan.

GRAA(EXHIBIT) STATE AND LOCAL GOVERNMENTAL AUTHORITIES: LAW ENFORCEMENT AGENCIES

This exhibit has been deleted, as the list of offenses principals must report to local law enforcement authorities is included in GRAA(LLEGAL).

GRB(LLEGAL) RELATIONS WITH GOVERNMENTAL ENTITIES: INTERLOCAL COOPERATION CONTRACTS

When a district provides educational services to a student who resides in a state hospital, HB 2210 specifies the elements of the memorandum of understanding between the hospital and district.

GRC(LLEGAL) RELATIONS WITH GOVERNMENTAL ENTITIES: EMERGENCY MANAGEMENT

Provisions on emergency management training have been deleted as they are not applicable to school districts.

**ANDERSON-SHIRO CISD
BOARD OF TRUSTEES**

Date: November 11, 2019 Presented By: Scott Beene
Board will consider and take possible
Subject: action on Superintendent's contract
revisions

Action

BACKGROUND INFORMATION: Board is considering possible revisions to the Superintendent's current contract.

RECOMMENDATION: Board will make recommendation.

BOARD ACTION REQUIRED:



MEMORANDUM

To: Board of Trustees

From: Scott Beene

Date: November 11, 2019

Subject: Superintendent Board Report

Listed below are a few pertinent items for your information

1. There are a number of events and accolades our district has been a part of over the last month. Numerous programs have seen much success and involvement at events and contests. Our staff has been diligent in working with our students at all levels PK-12.
2. We are in week 5 of the second 9 weeks.
3. No new information on the land sale on Hill street.
4. I have an official statement from our attorney I will share during executive session concerning the Shiro property.
5. Senior Night for Football is Nov 8. Football will play its first playoff game in Kaufman on Friday, November 15 @ 7:30. Should either be Daingerfield or Omaha Pewitt. Volleyball playoffs are currently underway. We are Bi-District Champs and play for Area against Woodville on Friday November 8 in Crocket at 6:30. If we win we will play either Nov. 11 or 12. We have a Cross Country State Qualifier, Alex Flores, running this Saturday November 9.
6. Foundation fundraiser went very well and it is my understanding they raised just over \$20,000.
7. Our XG training was great on October 30 and I am looking forward to November 18. We will begin at 6:00 pm, We will plan a meal again.
8. Both new buses have arrived & we are still waiting on the other vehicles.

9. Mrs. Whittle's Print Shop is closer to production. She had an expert in her classroom on the 6th of November and the kids were loving what they learned. Hopefully she will be able to turn out some T-Shirts soon!

10. There are a number of new "requirements" continuing to be discussed at various meetings in the state and at Region 6 dealing with HB 3. Some of these items will take board discussion and action. As of this time, most of the communication is very new and little details on exactly how the mandates will affect our school.

11. The parent vaping program was Monday, October 21 at 6:30 at the secondary campus unfortunately we only had about 15 persons attend. We will continue to find ways to educate all on this subject.

12. SRO Smith, Mr. Ross, Mrs. Sikorski, and I attended a safety seminar at ESC 6 on October 31. Information was very informative and we all took away some very good ideas.

13. District News is always posted on our school webpage for anyone to see. I am attaching this link: <https://www.ascisd.net/apps/news/>

As always, if you have questions or concerns, please feel free to contact me anytime.

Thanks for your support.

Scott

Budgeted for 19-20

Actual for 19-20

Grad	Class Size	Attendance Rate	Projected		Avg Class Size	11/5/2019			Avg Class Size
			ADA	Teachers		Class Size	Attendance Rate	Projected ADA	
PK	30	94.39%	14.1585	2	15.00	31	94.39%	14.63045	15.50
K	61	95.19%	58.0659	3	20.33	55	95.19%	52.3545	18.33
1	59	96.31%	56.8229	3	19.67	63	96.31%	60.6753	21.00
2	75	96.56%	72.42	4	18.75	78	96.56%	75.3168	19.50
3	69	96.75%	66.7575	4	17.25	67	96.75%	64.8225	16.75
4	55	96.68%	53.174	3	18.33	54	96.68%	52.2072	18.00
5	59	96.48%	56.9232	3	19.67	61	96.48%	58.8528	20.33
	<u>408</u>		<u>378.322</u>			<u>409</u>		<u>378.8596</u>	
6	56	96.55%	54.068			58	96.55%	55.999	
7	77	96.26%	74.1202			78	96.26%	75.0828	
8	72	95.97%	69.0984			69	95.97%	66.2193	
9	62	95.40%	59.148			70	95.45%	66.815	
10	66	94.82%	62.5812			64	95.75%	61.28	
11	80	94.93%	75.944			76	95.27%	72.4052	
12	63	94.06%	59.2578			62	94.06%	58.3172	
	<u>476</u>		<u>454.2176</u>			<u>477</u>		<u>456.1185</u>	
Total	884		832.5396			886		834.9781	

Current Budget Based on ADA on: 832.541

Attendance Rate			Average Daily Attendance	Cumm. ADA
8/14/2019	8/31/2019	97.88%	847.81	
9/1/2019	9/30/2019	96.84%	841.98	844.27
10/1/2019	10/31/2019	96.02%	834.64	840.42

Enrollment

9/4/2019	884
10/4/2019	892
11/5/2019	886