



NATALIA INDEPENDENT SCHOOL DISTRICT

P.O. Box 548, 8th & Pearson St.

www.nataliaisd.net

Phone: 830 663-4416 Fax: 830 663-4186



Board of Trustees

Eric Smith
President

Paul Almandarez
Vice President

Jack Bradley
Secretary

Gloria Vasquez
Tiffany Rodriguez
Fernando Garza
Andrew Besa

Hensley Cone Ph.D.
Superintendent

Donald L. Stewart Jr.
Asst. Superintendent

Dr. Jane Harris
H.S. Administrator

Demetrio Garcia
J.H. Administrator

Anna Lopez
ECC/Elem.
Administrator

Claudia Garcia
Business Manager

Chad Graves
Athletic Director

Delia Loza
Technology Director

Leticia Buenrostro
Special Programs
Director

Joey Moczygamba
Child Nutrition Director

Juan Rizo
Plant Operations &
Transportation Director

The Board of Trustees will hold a Regular Meeting on Monday, December 12, 2016, at 6:30 PM in the Cafeteria, Natalia Junior High School.

AGENDA

1. Call to Order, Pledge of allegiance, Prayer, Welcome, and Recognition of Visitors
2. Roll Call, Establish Quorum
3. Acceptance of Agenda
4. Approval of Minutes 3
5. Public Comments
6. **Presentations:**
 - A. Student of the Month - High School - Dr. Harris
 - B. Teacher of the Month - Junior High - Coach Graves
 - C. Staff of the Month - Maintenance and Transportation - Dr. Cone
 - D. Recognition of Campuses for Student Attendance - Dr. Cone 8
Presenter:
 - E. Recognition of Campus with Top Staff Attendance - Dr. Cone
 - F. Athletics Update - Cross Country, Volleyball, Football - Coach Graves
 - G. Agricultural Science Department Update - M. Woodall
 - H. Presentation of 2015- 2016 Financial Audit Report - Stephen Horton 13
 - I. Status of Board Continuing Education Requirement Hours - Eric Smith 88
7. **Executive Session:** The Board of Trustees will convene in closed session pursuant to Texas Government Code, Chapter 551 Pursuant to Section 551.071 and 551.074 of Texas Govt. Code, deliberations regarding:
 - A. Discuss and consider employment of Junior High Principal 95
 - B. Discuss and consider employment of District Instructional Facilitator 103
 - C. Discuss and consider employment of Community Liaison 106
8. **Action Items:** The Board returns to open session.
 - A. Discussion and possible action regarding the employment of Junior High Principal - Dr. Cone
 - B. Discussion and possible action regarding the employment of District Instructional Facilitator - Dr. Cone
 - C. Discussion and possible action regarding the employment of Community Liaison - Dr. Cone
 - D. Discussion and possible action regarding Preliminary 2015-2016 School FIRST Rating - Ms. Garcia 109
 - E. Discussion and possible action regarding renewal of Audit Contract for 2016-2017 with Coleman & Horton - Ms. Garcia 115
 - F. Discussion and possible action regarding updating bank signatures to reflect 2016-2017 NISD Board Members and enroll in E- Banking through Security State Bank on the following accounts: 14605, 14699, 9905375, 14648 and 7336233. - Ms. Garcia 121
 - G. Discussion and possible action regarding requesting to establish a new 6 - month Certificate 124

"Building Lives, Utilizing Education"



of Deposit in the amount of \$250,000.00 with Security State Bank. Signers on this account will be Eric Smith, Dr. Hensley Cone and Claudia Garcia. - Ms. Garcia

- H. Discussion and possible action regarding requesting to update the signers on the following Certificate of Deposits with Security State Bank (28217 & 28448), Prosperity Bank (9600000297) and Community National Bank (18775). * Remove former Superintendent(s) and update to reflect the following individuals: Dr. Hensley Cone, Eric Smith and Claudia Garcia - Ms. Garcia 125

9. **Administrative Reports:**

- A. Business Manager Report - Ms. Garcia
- 1. Vouchers and Payments 127
 - 2. Tax Report 145
 - 3. Financial Report 146
 - 4. Cafeteria Report 151
- B. Assistant Superintendent of Curriculum and Instruction Report - Mr. Stewart 152

10. **Announcements:**

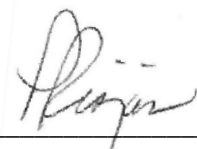
- A. December 16 - Early Release - Staff Luncheon a 12:30 in JH Cafeteria
- B. December 17 to January 1 - Winter Break
- C. December 2 - Professional Learning Day / Student Holiday
- D. January 9 - Regular Board Meeting
- E. Team of 8 Training Dates
- F. SPRING - ESC20 & ESC13 Strategic Planning Collaboration

11. **Adjournment**

If during the course of the meeting covered by this Notice, the Board should determine that a closed session of the Board should be held or is required in relation to any item included in this Notice, then such closed session as authorized by Section 551.001 et. Seq. of the Texas Government code (Open Meetings Act) will be held by the Board after the commencement in open session of the meeting covered by this Notice. Such closed session may concern any or all of the subjects and be conducted for any and all purposes permitted by Sections 551.071 through and including Section 551.084 of the Texas Open Meetings Act, including, but not limited to, private consultation with the Board's attorney on any or all subjects or matters authorized by law. Should any action, decision or vote be required in the opinion of the Board with regard to any matter considered in such closed session, then such action, decision or vote shall be either at the open meeting covered by this Notice, upon the adjournment of this closed session, or at a subsequent public meeting of the Board, upon notice thereof, the Board shall determine.



Eric Smith
NISD Board President

Posted: 

Date & Time: Friday, December 9, 2016 @ 5:00 p.m.

THE STATE OF TEXAS	X	NATALIA INDEPENDENT SCHOOL DISTRICT
COUNTY OF MEDINA	X	REGULAR MEETING, BOARD OF TRUSTEES

1. Board President Eric Smith called the Regular Board meeting to order on Monday, November 14, 2016, at 6:30 p.m. Pledge of Allegiance was recited; and Jack Bradley led in prayer and welcomed the visitors.

2. Roll Call, Establish Quorum
 - Present: Eric Smith – President
 - Paul Almendarez – Vice President
 - Jack Bradley –Secretary
 - Gloria Vasquez
 - Fernando Garza
 - Tiffany Rodriguez
 - Andrew Besa - absent

3. Motion was made by Jack Bradley and seconded by Tiffany Rodriguez to accept the agenda as presented. Motion carried 6 – 0
4. Motion was made by Gloria Vasquez and seconded by Paul Almendarez to approve minutes as presented : Regular Board Meeting October 10,2016
5. Public Comments - None
Andrew Besa arrives @ 6:35pm
6. Presentation(s) – Dr. Hensley Cone, Superintendent of Schools
 - A. Student of the Month, Jr. High
 - B. Teacher of the Month, High School
 - C. Staff of the Month, ECC
 - D. Recognition of Campuses for Student Attendance
 - E. Recognition of Campus with Top Staff Attendance

7. Consider and take possible action on TASB Update 106 - 2nd Reading
Motion was made by Paul Almendarez and seconded by Gloria Vasquez to approve action as presented. Motion carried 7-0

8. Consider and take possible action on Official Notification of Preliminary 2015-2016 School FIRST Rating.
No action taken

9. Consider and take possible action to approve position of community liaison

Motion was made by Gloria Vasquez and seconded by Paul Almendarez to approve action as presented with job description. Motion carried 7-0

10. Consider and take possible action to approve purchases over \$25,000

A. Utilities

B. Labatt

Motion was made by Eric Smith and seconded by Jack Bradley to approve action as presented.

Motion carried 7-0

11. Consider and take possible action regarding changes to DEC (Local) and DED (Local) Policies - Dr. Cone

Motion was made by Eric Smith and seconded by Jack Bradley to postpone until future meeting.

Motion carried 7-0

12. Academic Updates

A. Curriculum and Instruction - D. Stewart

13. Business Manager Report- (C. Garcia)

A. Asset Report

B. Tax Report

C. Cafeteria Report

D. Financial Report

E. Check Register

Into Executive Session at 7:29pm

14. EXECUTIVE SESSION: The Board of Trustees will convene in closed session pursuant to Texas Government Code, Chapter 551 Pursuant to Section 551.071 and 551.074 of Texas Gov't. Code, deliberations regarding

A. Pursuant to 551.071 Tex. Gov't Code, consultation with legal counsel regarding legal issues

pertaining to investigation

B. The Board will conduct, discuss and consider resignation(s)

C. Board will conduct, discuss and consider personnel actions

15. *The Board Returns to Open Session at 8:21 p.m.*

A. Consider and take possible action regarding resignation(s) – No action taken
Demetrio Garcia, Sam Alaniz, Eric Booth

B. Consider and take possible action regarding personnel actions

After Thanksgiving holiday – T. Howard will move to Assist. Principal for

ECC/Elementary, E. Rivera hired as High School Social Science Teacher position- 1 year probation

Motion made by Gloria Vasquez and seconded by Jack Bradley. Motion carried 7-0

16. Announcements

- A. Thanksgiving Week November 21rd - 25th
- B. Special Board Meeting November 28, 2016 @ 6:00 p.m.
- C. Team of 8 Meeting November 28, 2016 @ 6:30 p.m.
- D. Regular Board Meeting December 12, 2016

17. Adjournment

Motion was made by Gloria Vasquez and seconded by Jack Bradley to adjourn at 8:26 p.m.
Motion carried 7-0

Meeting adjourned at 8:26 p.m.

Eric Smith, NISD President

Jack Bradley, NISD Secretary

THE STATE OF TEXAS X NATALIA INDEPENDENT SCHOOL DISTRICT
COUNTY OF MEDINA X SPECIAL MEETING, BOARD OF TRUSTEES

1. Board President Eric Smith called the Special Board meeting to order on Monday, November 28, 2016, at 6:00 p.m. Pledge of Allegiance was recited; and Jack Bradley led in prayer and welcomed the visitors.

2. Roll Call, Establish Quorum

Present: Eric Smith – President
Paul Almendarez – Vice President
Jack Bradley –Secretary
Gloria Vasquez
Fernando Garza
Tiffany Rodriguez - absent
Andrew Besa

3. Acceptance of Agenda

Motion was made by Gloria Vasquez and seconded by Jack Bradley to accept agenda as presented.

4. Trustee candidate(s) oath of office - Mark Haby, Medina County Justice of the Peace #2

5. Appreciation Presentation for Gloria Vasquez

6. Discussion and possible action regarding reorganization of board officers

Andrew Besa nominates Eric Smith for Board President; Motion was made by Jack Bradley, and seconded by Fernando Garza to nominate Eric Smith for Board President. Motion carried 5-0, Eric Smith abstaining.

Jack Bradley nominates Paul Almendarez for Board Vice President; Motion was made by Eric Smith and seconded by Eric Owens with Paul Almendarez abstaining. Motion carried 5-0

Fernando Garza nominates Jack Bradley for Board Secretary; Motion was made by Andrew Besa and seconded by Paul Almendarez with Jack Bradley abstaining. Motion carried 5-0

7. Adjournment – Motion was made by Jack Bradley and seconded by Andrew Besa. Motion carried 5-0

Meeting adjourned at 6:15p.m.

Eric Smith, NISD President

Jack Bradley, NISD Secretary

Cnty-Dist: 163-903

NATALIA HIGH SCHOOL

Campus: 001 Track : 1

11-01-2016 To 11-30-2016

Sch Year: 2017

A Number of Days Taught 17

	EE	PK	KG	1	2	3	4	5
	-----	-----	-----	-----	-----	-----	-----	-----
B Tot Days Membership - All Students	.00	.00	.00	.00	.00	.00	.00	.00
C Tot Days Absent - All Students	.00	.00	.00	.00	.00	.00	.00	.00
D Tot Days Present - All Students (B-C)	.00	.00	.00	.00	.00	.00	.00	.00
E Ineligible Days Present	.00	.00	.00	.00	.00	.00	.00	.00
F Tot Eligible Days Present (D-E)	.00	.00	.00	.00	.00	.00	.00	.00
G Refined ADA (F/A)	.00	.00	.00	.00	.00	.00	.00	.00
H Percent Attendance (%)	.00	.00	.00	.00	.00	.00	.00	.00
	6	7	8	9	10	11	12	Total
	-----	-----	-----	-----	-----	-----	-----	-----
B Tot Days Membership - All Students	.00	.00	.00	1423.00	1119.50	1493.00	1198.50	5234.00
C Tot Days Absent - All Students	.00	.00	.00	83.00	59.00	96.00	50.00	288.00
D Tot Days Present - All Students (B-C)	.00	.00	.00	1340.00	1060.50	1397.00	1148.50	4946.00
E Ineligible Days Present	.00	.00	.00	0.00	0.00	0.00	0.00	0.00
F Tot Eligible Days Present (D-E)	.00	.00	.00	1340.00	1060.50	1397.00	1148.50	4946.00
G Refined ADA (F/A)	.00	.00	.00	78.82	62.38	82.18	67.56	290.94
H Percent Attendance (%)	.00	.00	.00	94.17	94.73	93.57	95.83	94.50

A Number of Days Taught 17

	EE	PK	KG	1	2	3	4	5
	-----	-----	-----	-----	-----	-----	-----	-----
B Tot Days Membership - All Students	.00	.00	.00	.00	.00	.00	.00	.00
C Tot Days Absent - All Students	.00	.00	.00	.00	.00	.00	.00	.00
D Tot Days Present - All Students (B-C)	.00	.00	.00	.00	.00	.00	.00	.00
E Ineligible Days Present	.00	.00	.00	.00	.00	.00	.00	.00
F Tot Eligible Days Present (D-E)	.00	.00	.00	.00	.00	.00	.00	.00
G Refined ADA (F/A)	.00	.00	.00	.00	.00	.00	.00	.00
H Percent Attendance (%)	.00	.00	.00	.00	.00	.00	.00	.00
	6	7	8	9	10	11	12	Total
	-----	-----	-----	-----	-----	-----	-----	-----
B Tot Days Membership - All Students	1517.00	1343.00	1379.00	.00	.00	.00	.00	4239.00
C Tot Days Absent - All Students	52.00	95.00	71.00	.00	.00	.00	.00	218.00
D Tot Days Present - All Students (B-C)	1465.00	1248.00	1308.00	.00	.00	.00	.00	4021.00
E Ineligible Days Present	0.00	0.00	0.00	.00	.00	.00	.00	0.00
F Tot Eligible Days Present (D-E)	1465.00	1248.00	1308.00	.00	.00	.00	.00	4021.00
G Refined ADA (F/A)	86.18	73.41	76.94	.00	.00	.00	.00	236.53
H Percent Attendance (%)	96.57	92.93	94.85	.00	.00	.00	.00	94.86

Cnty-Dist: 163-903

Natalia ISD

Campus: ALL

11-01-2016 To 11-30-2016

Sch Year: 2017

A Number of Days Taught Campuses-Tracks: 001-1 (17), 041-1 (17), 101-1 (17), 102-1 (17)

	EE	PK	KG	1	2	3	4	5
	-----	-----	-----	-----	-----	-----	-----	-----
B Tot Days Membership - All Students	0.00	848.00	1233.00	1217.00	1225.00	1354.00	1270.00	1326.00
C Tot Days Absent - All Students	0.00	56.50	72.00	64.00	52.00	48.00	30.00	56.00
D Tot Days Present - All Students (B-C)	0.00	791.50	1161.00	1153.00	1173.00	1306.00	1240.00	1270.00
E Ineligible Days Present	0.00	324.00	0.00	0.00	0.00	0.00	0.00	0.00
F Tot Eligible Days Present (D-E)	0.00	467.50	1161.00	1153.00	1173.00	1306.00	1240.00	1270.00
G Refined ADA (F/A)	0.00	27.50	68.29	67.82	69.00	76.82	72.94	74.71
H Percent Attendance (%)	0.00	93.34	94.16	94.74	95.76	96.45	97.64	95.78
	6	7	8	9	10	11	12	Total
	-----	-----	-----	-----	-----	-----	-----	-----
B Tot Days Membership - All Students	1517.00	1343.00	1379.00	1423.00	1119.50	1493.00	1198.50	17946.00
C Tot Days Absent - All Students	52.00	95.00	71.00	83.00	59.00	96.00	50.00	884.50
D Tot Days Present - All Students (B-C)	1465.00	1248.00	1308.00	1340.00	1060.50	1397.00	1148.50	17061.50
E Ineligible Days Present	0.00	0.00	0.00	0.00	0.00	0.00	0.00	324.00
F Tot Eligible Days Present (D-E)	1465.00	1248.00	1308.00	1340.00	1060.50	1397.00	1148.50	16737.50
G Refined ADA (F/A)	86.18	73.41	76.94	78.82	62.38	82.18	67.56	984.56
H Percent Attendance (%)	96.57	92.93	94.85	94.17	94.73	93.57	95.83	95.07

NATALIA INDEPENDENT SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED
AUGUST 31, 2016

NATALIA INDEPENDENT SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED AUGUST 31, 2016

TABLE OF CONTENTS

<u>Exhibit</u>	<u>Page</u>
CERTIFICATE OF BOARD	3
Independent Auditor's Report	4-6
Management's Discussion and Analysis	7-13
<u>Basic Financial Statements</u>	
Government Wide Statements:	
A-1 Statement of Net Position	14
B-1 Statement of Activities	15
Governmental Fund Financial Statements:	
C-1 Balance Sheet	16
C-2 Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	17
C-3 Statement of Revenues, Expenditures, and Changes in Fund Balance	18
C-4 Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	19
Fiduciary Fund Financial Statements:	
E-1 Statement of Fiduciary Net Position	20
Notes to Financial Statements	21-42
<u>Required Supplementary Information</u>	
G-1 Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund	43
G-2 Schedule of the District's Proportionate Share of the Net Pension Liability	44
G-3 Schedule of District Contributions	45
Notes to Required Supplementary Information	46-47
<u>Combining and Other Statements</u>	
Nonmajor Governmental Funds:	
H-1 Combining Balance Sheet	48-50
H-2 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	51-53
Agency Funds:	
H-3 Statement of Changes in Assets and Liabilities	54
<u>T.E.A. Required Schedules</u>	
J-1 Schedule of Delinquent Taxes Receivable	55-56
J-2 Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Child Nutrition Program	57
J-3 Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Debt Service Fund	58

TABLE OF CONTENTS (CONTINUED)

<u>Exhibit</u>	<u>Page</u>
<u>Federal Section</u>	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	59-60
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	61-62
Schedule of Findings and Questioned Costs	63-64
Summary Schedule of Prior Audit Findings	65
Corrective Action Plan	66
K-1 Schedule of Expenditures of Federal Awards	67
Notes on Accounting Policies for Federal Awards	68
L-1 Schools First Questionnaire	

CERTIFICATE OF BOARD

Natalia Independent School District
Name of School District

Medina
County

163903
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, 2016 at a meeting of the Board of Trustees of such school district on the _____ of _____, 2016.

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)

COLEMAN, HORTON & COMPANY, LLP

Certified Public Accountants

400 E. NOPAL ST
UVALDE, TEXAS 78801-5305

ROBERT O. COLEMAN, CPA
STEPHEN L. HORTON, CPA
DEBORAH V. McDONALD, CPA
DEREK L. WALKER, CPA
DUSTY R. ROUTH, CPA

830-278-6276
FAX 830-278-6868
chc@colemanhortoncpa.com

Independent Auditor's Report

To the Board of Trustees of
Natalia Independent School District
Natalia, Texas

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 the the Natalia Independent School District as of and for the year ended August 31, 2016, and the related notes to the financial statements, which collectively comprise the Natalia Independent School 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.

Auditor's 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 auditor's 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 entity'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 entity'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 Natalia Independent School District as of August 31, 2016, 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, schedule of the District's proportionate share of the net pension liability, and schedule of District contributions on pages 7-13 and 43-45 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 Natalia Independent School District's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards is the responsibility of management and were derived from and relates 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 schedule of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Texas Education Agency requires school districts to include certain information in the Annual Financial and Compliance Report in conformity with laws and regulations of the State of Texas. This information is in Exhibits identified in the Table of Contents as J-1 through J-3. These schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2016 on our consideration of the Natalia Independent School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Natalia Independent School District's internal control over financial reporting and compliance.

Coleman, Horton & Company, LLP

Certified Public Accountants
Uvalde, Texas
December 9, 2016

MANAGEMENT'S DISCUSSION AND ANALYSIS

The annual financial report of Natalia Independent School District (the District) is presented in six sections, management's discussion and analysis (this part), basic financial statements, required supplementary information, combining and other schedules, T.E.A. required schedules and federal section. This section of the District's annual financial report presents our discussion and analysis of the financial performance during the fiscal year ending August 31, 2016. Please read it in conjunction with the District's financial section, which follows.

Overview of the Basic Financial Statements

The basic financial statements include two kinds of statements that present different views of the District:

- * The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the District's *overall* financial status.

- * The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the District's operations in *more detail* than the government-wide statements.
 - * The *governmental funds* statements tell how *general government* services were financed in the *short term* as well as what remains for future spending.

 - * *Fiduciary fund* statements provide information about the financial relationships in which the District acts solely as a *trustee or agent* for the benefit of others, to whom the resources in question belong.

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

Government-wide Statements

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

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

- * Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- * To assess the overall health of the District, you need to consider additional nonfinancial factors such as changes in the District's tax base.

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

Fund Financial Statements

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

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

The District has two 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 government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, then explain the relationship (or differences) between them.
- * *Fiduciary funds*-The District is the trustee, or *fiduciary*, for certain funds. It is also responsible for other assets that-because of a trust agreement-can be used only for the trust beneficiaries. 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 operations.

Financial Highlights

- * The District’s combined net position was \$12,919,883 at August 31, 2016, an increase of \$293,268 from the prior year.
- * The general fund transferred \$159,851 to the food service fund.
- * The Series 2006 bonds of \$1,145,000 were refunded resulting in a future cash flow savings of \$63,904.
- * Three new buses were purchased for \$273,955.
- * During the year, the District’s revenues were \$12,677,476 as reflected below:

		<u>Governmental Activities</u>	
		<u>Current Year</u>	<u>Prior Year</u>
a)	Taxes	\$ 2,278,437	\$ 2,350,346
b)	State Aid	8,432,833	8,562,002
c)	Federal Aid	1,455,696	1,698,916
d)	Investment Earnings	16,658	20,321
e)	Other	<u>493,852</u>	<u>233,510</u>
	Total Revenues	<u>\$12,677,476</u>	<u>\$12,865,095</u>

* During the year, the District's expenses were \$12,384,208 as reflected below:

	<u>Governmental Activities</u>	
	<u>Current Year</u>	<u>Prior Year</u>
a) Instruction and instructional related	\$ 6,599,867	\$ 6,946,349
b) Instructional leadership/school administration	704,929	685,154
c) Guidance, social work, health, transportation	978,227	867,499
d) Food services	887,824	810,029
e) Extracurricular activities	540,605	514,791
f) General administration	688,176	621,629
g) Plant maintenance and security	1,644,536	1,596,479
h) Data processing services	221,560	118,430
i) Community services	276	531
j) Debt services	104,642	89,792
k) Payments to fiscal agent/member districts - shared service	<u>13,566</u>	<u>19,992</u>
Total Expenses	<u>\$12,384,208</u>	<u>\$12,270,675</u>

* The general fund reported a fund balance of \$5,621,065, an increase of \$452,052.

* The debt service fund reported a fund balance of \$290,894, an increase of \$73,476.

* The capital projects fund reported a fund balance of \$766,808, an increase of \$3,269.

General Fund Budgetary Highlights

Over the course of the year, the District revised its budget several times. Even with these adjustments, actual expenditures were \$529,799 below final budget amounts. The most significant positive variance resulted from staffing and budget efficiencies. Additionally, resources available were \$130,162 above the final budgeted amount.

* Local revenue sources were greater than expected.

* State revenue earned was greater than expected.

* Federal revenue earned was greater than expected.

* The District's combined net position was \$12,919,883 at August 31, 2016, as reflected below:

	<u>Governmental Activities</u>	
	<u>Current Year</u>	<u>Prior Year</u>
Current and other assets	\$ 7,828,751	\$ 6,971,625
Capital and non-current assets	<u>9,143,089</u>	<u>9,242,455</u>
Total Assets	<u>16,971,840</u>	<u>16,214,080</u>
Deferred resource outflow	<u>1,275,755</u>	<u>337,097</u>
Current liabilities	898,335	569,691
Long term liabilities	<u>4,244,544</u>	<u>2,994,870</u>
Total Liabilities	<u>5,142,879</u>	<u>3,564,561</u>
Deferred resource inflow	<u>184,833</u>	<u>360,001</u>
Net position:		
Net investment in capital assets	7,382,425	7,424,436
Restricted	290,894	217,418
Unrestricted	<u>5,246,564</u>	<u>4,984,761</u>
Total Net Position	<u>\$12,919,883</u>	<u>\$12,626,615</u>

* Property tax rates decreased by 4.77¢ for the past year. The tax base decreased during the past year by \$1,204,365. The tax levy decreased by \$98,916.

* State aid decreased for the year by \$129,169.

* Federal aid decreased for the year by \$243,220.

Capital Assets and Debt Administration

Capital Assets

Capital assets for the District at the end of the fiscal year August 31, 2016 amounted to \$9,143,089. It is the District's policy to charge off as a current expenditure any purchases less than \$5,000. The total capital assets recorded were land and its improvements, buildings, equipment and vehicles as reflected below:

	<u>Governmental Activities</u>	
	<u>Current Year</u>	<u>Prior Year</u>
Land	\$ 145,668	\$ 145,668
Buildings and improvements	15,099,503	15,099,503
Equipment	2,709,082	2,582,695
Property under capital lease	<u>273,955</u>	<u>-</u>
Totals at historical cost	18,228,208	17,827,866
Total accumulated depreciation	<u>(9,085,119)</u>	<u>(8,585,411)</u>
Net capital assets	<u>\$ 9,143,089</u>	<u>\$ 9,242,455</u>

Long-term Liabilities

The District continued its scheduled bond retirements of \$318,000 and capital lease retirement of \$57,949 for the year just ended. The Series 2006 bonds of \$1,145,000 were refunded during the year reducing the average interest rate from 4.08% to 2.6%.

	<u>Governmental Activities</u>	
	<u>Current Year</u>	<u>Prior Year</u>
Bonds payable	\$ 1,468,000	\$ 1,786,000
Capital lease	216,006	-
Unamortized bond		
Premium/discount	<u>76,658</u>	<u>32,019</u>
Totals	<u>\$ 1,760,664</u>	<u>\$ 1,818,019</u>

Contacting the District's Financial Management

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

BASIC FINANCIAL STATEMENTS

NATALIA INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
AUGUST 31, 2016

EXHIBIT A-1

Data Control Codes	Primary Government Governmental Activities
ASSETS	
1110 Cash and Cash Equivalents	\$ 7,000,628
1220 Property Taxes Receivable (Delinquent)	305,494
1230 Allowance for Uncollectible Taxes	(30,549)
1240 Due from Other Governments	527,646
1267 Due from Fiduciary Funds	25,532
Capital Assets:	
1510 Land	145,668
1520 Buildings, Net	8,472,242
1530 Furniture and Equipment, Net	278,621
1550 Leased Property Under Capital Leases, Net	246,558
1000 Total Assets	16,971,840
DEFERRED OUTFLOWS OF RESOURCES	
1705 Deferred Outflow Related to TRS	1,275,755
1700 Total Deferred Outflows of Resources	1,275,755
LIABILITIES	
2110 Accounts Payable	215,625
2160 Accrued Wages Payable	358,664
2200 Accrued Expenses	6,306
2300 Unearned Revenue	317,740
Noncurrent Liabilities	
2501 Due Within One Year	374,484
2502 Due in More Than One Year	1,386,180
2540 Net Pension Liability (District's Share)	2,483,880
2000 Total Liabilities	5,142,879
DEFERRED INFLOWS OF RESOURCES	
2605 Deferred Inflow Related to TRS	184,833
2600 Total Deferred Inflows of Resources	184,833
NET POSITION	
3200 Net Investment in Capital Assets	7,382,425
3850 Restricted for Debt Service	290,894
3900 Unrestricted	5,246,564
3000 Total Net Position	\$ 12,919,883

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

NATALIA INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2016

Data Control Codes	1	Program Revenues		Net (Expense)
		3	4	Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	6 Primary Gov. Governmental Activities
Primary Government:				
GOVERNMENTAL ACTIVITIES:				
11 Instruction	\$ 6,362,295	\$ 4,634	\$ 616,999	\$ (5,740,662)
12 Instructional Resources and Media Services	101,701	-	50,785	(50,916)
13 Curriculum and Staff Development	135,871	-	55,082	(80,789)
21 Instructional Leadership	87,573	-	47,419	(40,154)
23 School Leadership	617,356	-	30,575	(586,781)
31 Guidance, Counseling and Evaluation Services	408,217	-	120,278	(287,939)
33 Health Services	106,791	-	5,727	(101,064)
34 Student (Pupil) Transportation	463,219	-	18,774	(444,445)
35 Food Services	887,824	116,497	606,401	(164,926)
36 Extracurricular Activities	540,605	27,327	15,326	(497,952)
41 General Administration	688,176	-	20,323	(667,853)
51 Facilities Maintenance and Operations	1,541,070	1,720	152,424	(1,386,926)
52 Security and Monitoring Services	103,466	-	18,594	(84,872)
53 Data Processing Services	221,560	-	11,642	(209,918)
61 Community Services	276	-	-	(276)
72 Debt Service - Interest on Long Term Debt	71,911	-	-	(71,911)
73 Debt Service - Bond Issuance Cost and Fees	32,731	-	-	(32,731)
93 Payments related to Shared Services Arrangements	13,566	-	7,644	(5,922)
[TP] TOTAL PRIMARY GOVERNMENT:	\$ 12,384,208	\$ 150,178	\$ 1,777,993	(10,456,037)

Data Control Codes	General Revenues:	
	Taxes:	
MT	Property Taxes, Levied for General Purposes	2,033,488
DT	Property Taxes, Levied for Debt Service	244,949
SF	State Aid - Formula Grants	7,760,855
GC	Grants and Contributions not Restricted	617,468
IE	Investment Earnings	16,658
MI	Miscellaneous Local and Intermediate Revenue	75,887
TR	Total General Revenues	10,749,305
CN	Change in Net Position	293,268
NB	Net Position - Beginning	12,626,615
NE	Net Position--Ending	\$ 12,919,883

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

NATALIA INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
AUGUST 31, 2016

Data Control Codes	10 General Fund	Other Funds	Total Governmental Funds
ASSETS			
1110 Cash and Cash Equivalents	\$ 5,916,264	\$ 1,084,364	\$ 7,000,628
1220 Property Taxes - Delinquent	269,342	36,152	305,494
1230 Allowance for Uncollectible Taxes (Credit)	(26,934)	(3,615)	(30,549)
1240 Receivables from Other Governments	352,311	175,335	527,646
1260 Due from Other Funds	236,937	16,155	253,092
1000 Total Assets	<u>\$ 6,747,920</u>	<u>\$ 1,308,391</u>	<u>\$ 8,056,311</u>
LIABILITIES			
2110 Accounts Payable	\$ 157,241	\$ 58,384	\$ 215,625
2160 Accrued Wages Payable	310,723	47,941	358,664
2170 Due to Other Funds	123,236	104,324	227,560
2300 Unearned Revenues	308,210	9,530	317,740
2000 Total Liabilities	<u>899,410</u>	<u>220,179</u>	<u>1,119,589</u>
DEFERRED INFLOWS OF RESOURCES			
2601 Unavailable Revenue - Property Taxes	227,445	30,510	257,955
2600 Total Deferred Inflows of Resources	<u>227,445</u>	<u>30,510</u>	<u>257,955</u>
FUND BALANCES			
Restricted Fund Balance:			
3480 Retirement of Long-Term Debt	-	290,894	290,894
Committed Fund Balance:			
3510 Construction	1,000,000	766,808	1,766,808
3600 Unassigned Fund Balance	4,621,065	-	4,621,065
3000 Total Fund Balances	<u>5,621,065</u>	<u>1,057,702</u>	<u>6,678,767</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 6,747,920</u>	<u>\$ 1,308,391</u>	<u>\$ 8,056,311</u>

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

NATALIA INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
AUGUST 31, 2016

Total Fund Balances - Governmental Funds	\$	6,678,767
1 Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. At the beginning of the year, the cost of these assets was \$17,827,866 and the accumulated depreciation was \$(8,585,411). In addition, long-term liabilities, including bonds and capital leases payable of \$(1,786,000), are not due and payable in the current period, and, therefore are not reported as liabilities in the funds. The net effect of including the beginning balances for capital assets (net of depreciation) and long-term debt in the governmental activities is to increase net position.		7,456,455
2 Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of including the 2016 capital outlays of \$400,342 and debt principal payments of \$375,949 is to increase net position.		776,291
3 Included in the items related to debt is the recognition of the District's proportionate share of the net pension liability required by GASB 68 in the amount of \$(2,483,880), a Deferred Resource Inflow related to TRS in the amount of \$(184,833) and a Deferred Resource Outflow related to TRS in the amount of \$1,275,755. The net effect of these recognitions is to decrease net position.		(1,392,958)
4 The 2016 depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.		(499,708)
5 Various other reclassifications and recognitions are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unavailable tax revenue of \$257,955 as revenue, recognizing the liabilities associated with maturing long-term debt interest of \$(6,306), bond premium of \$(76,658), and capital lease proceeds of \$(273,955). The net effect of these reclassifications and recognitions is to decrease net position.		(98,964)
19 Net Position of Governmental Activities	\$	12,919,883

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

NATALIA INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2016

Data Control Codes	10 General Fund	Other Funds	Total Governmental Funds
REVENUES:			
5700 Total Local and Intermediate Sources	\$ 2,137,079	\$ 381,027	\$ 2,518,106
5800 State Program Revenues	8,165,306	267,527	8,432,833
5900 Federal Program Revenues	152,951	1,302,745	1,455,696
5020 Total Revenues	<u>10,455,336</u>	<u>1,951,299</u>	<u>12,406,635</u>
EXPENDITURES:			
Current:			
0011 Instruction	5,451,093	370,087	5,821,180
0012 Instructional Resources and Media Services	40,753	48,772	89,525
0013 Curriculum and Instructional Staff Development	79,514	52,307	131,821
0021 Instructional Leadership	29,229	46,481	75,710
0023 School Leadership	555,493	-	555,493
0031 Guidance, Counseling and Evaluation Services	261,467	113,788	375,255
0033 Health Services	101,319	-	101,319
0034 Student (Pupil) Transportation	699,875	2,448	702,323
0035 Food Services	2,728	888,174	890,902
0036 Extracurricular Activities	551,760	-	551,760
0041 General Administration	643,718	-	643,718
0051 Facilities Maintenance and Operations	1,345,572	112,789	1,458,361
0052 Security and Monitoring Services	83,916	17,916	101,832
0053 Data Processing Services	206,169	-	206,169
0061 Community Services	276	-	276
Debt Service:			
0071 Principal on Long Term Debt	57,949	318,000	375,949
0072 Interest on Long Term Debt	635	54,099	54,734
0073 Bond Issuance Cost and Fees	-	32,731	32,731
Intergovernmental:			
0093 Payments to Fiscal Agent/Member Districts of SSA	5,922	7,644	13,566
6030 Total Expenditures	<u>10,117,388</u>	<u>2,065,236</u>	<u>12,182,624</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>337,948</u>	<u>(113,937)</u>	<u>224,011</u>
OTHER FINANCING SOURCES (USES):			
7901 Refunding Bonds Issued	-	1,145,000	1,145,000
7913 Capital Leases	273,955	-	273,955
7915 Transfers In	-	159,851	159,851
7916 Premium or Discount on Issuance of Bonds	-	54,415	54,415
8911 Transfers Out (Use)	(159,851)	-	(159,851)
8940 Payment to Bond Refunding Escrow Agent (Use)	-	(1,168,584)	(1,168,584)
7080 Total Other Financing Sources (Uses)	<u>114,104</u>	<u>190,682</u>	<u>304,786</u>
1200 Net Change in Fund Balances	452,052	76,745	528,797
0100 Fund Balance - September 1 (Beginning)	<u>5,169,013</u>	<u>980,957</u>	<u>6,149,970</u>
3000 Fund Balance - August 31 (Ending)	<u>\$ 5,621,065</u>	<u>\$ 1,057,702</u>	<u>\$ 6,678,767</u>

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

NATALIA INDEPENDENT SCHOOL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED AUGUST 31, 2016

Total Net Change in Fund Balances - Governmental Funds	\$	528,797
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of removing the 2016 capital outlays of \$400,342 and debt principal payments of \$375,949 is to increase net position.		776,291
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease net position.		(499,708)
The reporting of GASB 68 for the current year resulted in an increase in the Net Pension Liability of \$(1,307,029), a decrease in Deferred Resource Inflows of \$175,168, and an increase in Deferred Resource Outflows of \$938,658. The impact of these items is to decrease net position.		(193,203)
Various other reclassifications and recognitions are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing the change in unavailable tax revenue of \$3,054, recognizing the change in liabilities associated with maturing long-term debt interest of \$(3,369), bond premium/discount change of \$(44,639), and capital lease debt issued of \$(273,955). The net effect of these reclassifications and recognitions is to decrease net position.		(318,909)
Change in Net Position of Governmental Activities	<u>\$</u>	<u>293,268</u>

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

NATALIA INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 AUGUST 31, 2016

	Agency Fund
ASSETS	
Cash and Cash Equivalents	\$ 76,040
Total Assets	<u>\$ 76,040</u>
LIABILITIES	
Due to Other Funds	\$ 25,532
Due to Student Groups	50,508
Total Liabilities	<u>\$ 76,040</u>

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

NATALIA INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED AUGUST 31, 2016

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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.

As of August 31, 2016, Natalia Independent School District retrospectively/prospectively applied Government Accounting Standards Board (“GASB”) Statement No. 72, Fair Value Measurement and Application. GASB Statement No. 72 provides guidance for determining fair value measurement for reporting purposes and applying fair value to certain investments and disclosures related to all fair value measurements.

A. REPORTING ENTITY

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

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

Interfund activities between governmental funds appear as due to/due froms on the Governmental Fund Balance Sheet and as other resources and other uses on the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balance. All interfund transactions between governmental funds are eliminated on the government-wide statements. Interfund activities between governmental funds and fiduciary funds remain as due to/due froms on the government-wide Statement of Position.

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

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

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

Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets, current liabilities and fund balances are included on the balance sheet. Operating statements of these funds present net increases and decreases in current assets (i.e., revenues and other financing sources and expenditures and other financing uses).

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available, and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest and principal on long-term debt, which is recognized when due. The expenditures related to certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources. The District considers all revenues available if they are collectible within 60 days after year end.

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible to accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

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

The Fiduciary Funds are accounted for on a flow of economic resources measurement focus and utilize the accrual basis of accounting.

D. FUND ACCOUNTING

The District reports the following major governmental funds:

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

Additionally, the District reports the following fund type(s):

Governmental Funds:

2. **Special Revenue Funds** - The District accounts for resources restricted to, or designated for, specific purposes by the District or a grantor in a special revenue fund. Most Federal and some State financial assistance is accounted for in a Special Revenue Fund, and sometimes unused balances must be returned to the grantor at the close of specified project periods.
3. **Debt Service Fund** - The District accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds in a debt service fund.
4. **Capital Projects Fund** - The proceeds from long-term debt financing and revenues and expenditures related to authorized construction and other capital asset acquisitions are accounted for in a capital projects fund.

Fiduciary Funds:

5. **Agency Funds** - The District accounts for resources held for others in a custodial capacity in agency funds. The District's Agency Fund is the Student Activity Account.

E. FUND BALANCE POLICY

Natalia Independent School District reports fund balance for governmental funds in classifications based primarily on the extent to which the district is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The **nonspendable** classification represents assets that will be consumed or "must be maintained in tact" and therefore will never convert to cash, such as inventories of supplies. Provisions of laws, contracts, and grants specify how fund resources can be used in the **restricted** classification. The nature of these two classifications precludes a need for a policy from the Board of Trustees. However, the Board has adopted fund balance policies for the three unrestricted classifications – committed, assigned, and unassigned.

From time to time, the Board of Trustees may commit fund balances by a majority vote in a scheduled meeting. The Board's commitment may be modified or rescinded by a majority vote in a scheduled meeting. Board commitments cannot exceed the amount of fund balance that is greater than the sum of nonspendable and restricted fund balances since that practice would commit funds that the district does not have. Commitments may be for facility expansion or renovation, program modifications, wage and salary adjustments, financial cushions and other purposes determined by the Board.

The Board of Trustees may delegate authority to specified persons or groups to make assignments of certain fund balances by a majority vote in a scheduled meeting. The Board may modify or rescind its delegation of authority by the same action. The authority to make assignments shall be in effect until modified or rescinded by the Board by majority vote in a scheduled meeting.

When it is appropriate for fund balance to be assigned, the Board delegates authority to the Superintendent or the Business Manager.

When the District incurs expenditures that can be made from either restricted or unrestricted balances, the expenditures should be charged to restricted balances. When the District incurs expenditures that can be made from either committed, assigned, or unassigned balances, the expenditures should be charged to committed, assigned then unassigned.

Restricted

Debt service	<u>\$ 290,894</u>
Total restricted	<u>290,894</u>
Committed construction	1,766,808
Unassigned	<u>4,621,065</u>
Total Fund Balances	<u>\$6,678,767</u>

The District's financial goal is to maintain a yearly fund balance in the general operating fund of 50% of the total operating expenditures.

F. 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.

G. OTHER ACCOUNTING POLICIES

1. The District records purchases of supplies as expenditures.
2. The District records its investments in certificates of deposit at cost, which approximates fair value.
3. Unearned revenue accounted for on the balance sheet of the general fund relates to excess funds received from the Texas Education Agency over earned amounts.
4. The District provides risk management obligations by carrying appropriate insurance. Risk of loss is not retained by the District.
5. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.
6. In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts, if material, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as a current expense under GASB #62.

In the fund financial statements, governmental fund types recognized bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

7. There is no liability for unpaid accumulated sick leave since the District does not have a policy to pay any amounts when employees separate from service with the government.
8. Capital assets, which include land, buildings, furniture and equipment are reported in the applicable governmental column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

<u>Assets</u>	<u>Years</u>
Buildings	40
Equipment	5 - 10

9. When the District incurs an expense for which it may use either restricted or unrestricted assets, it uses the restricted assets first unless unrestricted assets will have to be returned because they were not used.
10. The Data Control Codes refer to the account code structure prescribed by TEA in the ***Financial Accountability System Resource Guide***. Texas Education Agency requires school districts to display these codes in the financial statements filed with the Agency in order to insure accuracy in building a Statewide data base for policy development and funding plans.
11. 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. The amount reflected on Exhibit A-1 relate to the TRS net pension liability.
12. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District has one type of item which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Uncollected property taxes which are assumed collectible are reported in this category on the balance sheet for governmental funds. They are not reported in this category on the government wide statement of net position. The amount reflected on Exhibit A-1 relate to the TRS net pension liability.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. BUDGETARY DATA

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

The following procedures are followed in establishing the budgetary data reflected in the basic financial statements:

1. Prior to August 20 the District prepares a budget for the next succeeding fiscal year beginning September 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board is then called for the purpose of adopting the proposed budget. At least ten days’ public notice of the meeting must be given.
3. Prior to September 1, the budget is legally enacted through passage of a resolution by the Board. Once a budget is approved, it can only be amended at the function and fund level by approval of a majority of the members of the Board. Amendments are presented to the Board at its regular meetings. Each amendment must have Board approval. As required by law, such amendments are made before the fact, are reflected in the official minutes of the Board, and are not made after fiscal year end. Because the District has a policy of careful budgetary control, several amendments were necessary during the year. However, none of these were significant.
4. Each budget is controlled by the budget coordinator at the revenue and expenditure function/object level. Budgeted amounts are as amended by the Board. All budget appropriations lapse at year end. A reconciliation of fund balances for both appropriated budget and nonappropriated budget special revenue funds is as follows:

<u>August 31, 2016</u>	
<u>Fund Balance</u>	
Appropriated Budget Funds - Food Service Special Revenue Fund	\$ -
Nonappropriated Budget Funds	_____ -
All Special Revenue Funds	<u>\$ _____ -</u>

B. BUDGETARY COMPLIANCE

As noted on Exhibit J-2 and J-3, the child nutrition fund had expenditures in excess of budgeted amounts of \$16,586, and the debt service fund had expenditures in excess of budgeted amounts totaling \$43,231.

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash and Cash Equivalents

District Policies and Legal and Contractual Provisions Governing Deposits

Custodial Credit Risk for Deposits State law requires governmental entities to contract with financial institutions in which funds will be deposited to secure those deposits with insurance or pledged securities with a fair value equaling or exceeding the amount on deposit at the end of each business day. The pledged securities must be in the name of the governmental entity and held by the entity or its agent. Since the District complies with this law, it has no custodial credit risk for deposits.

The District had funds on deposit at year-end of \$5,672,954 in excess of FDIC coverage, secured by pledged securities of the depository bank.

As of August 31, 2016, the following are the District's cash and cash equivalents with respective maturities and credit rating:

<u>Type of Deposit</u>	<u>Fair Value</u>	<u>Maturity in Less than 1 Year</u>	<u>Maturity in 1-10 Years</u>	<u>Maturity in Over 10 Years</u>	<u>Credit Rating</u>
Cash	\$ 7,000,628	\$ 7,000,628	\$ -	\$ -	N/A

District Policies and Legal and Contractual Provisions Governing Investments

Compliance with the Public Funds Investment Act

The **Public Funds Investment Act** (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports, and establishment of appropriate policies. Among other things, it requires a governmental entity to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit.

Statutes authorize the entity to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas and its agencies, (2) guaranteed or secured certificates of deposit issued by state and national banks domiciled in Texas, (3) obligations of states, agencies, counties, cities and other political subdivisions of any state having been rated as to investment quality not less than an "A", (4) No load money market funds with a weighted average maturity of 90 days or less, (5) fully collateralized repurchase agreements, (6) commercial paper having a stated maturity of 270 days or less from the date of issuance and is not rated less than A-1 or P-1 by two nationally recognized credit rating agencies OR one nationally recognized credit agency and is fully secured by an irrevocable letter of credit, (7) secured corporate bonds rated now lower than "AA-" or the equivalent, (8) public funds investment pools, and (9) guaranteed investment contracts for bond proceeds investment only, with a defined termination date and secured by U.S. Government direct or agency obligations approved by the Texas Public Funds Investment Act in an amount equal to the bond proceeds. The Act also requires the entity to have independent auditors perform test procedures related to investment practices as provided by the Act. Medina Valley Independent School District is in substantial compliance with the requirements of the Act and with local policies.

The investment pools used by the District are organized under the authority of the Interlocal Cooperation Act, Chapter 791, Texas Government Code, and the Public Funds Investment Act, Chapter 2256, Texas Government Code. The investment pools are public funds investment pools created to provide a safe environment for the placement of local government funds in authorized short-term investment.

The District's investment in investment pools, which are exempt from regulation by the Securities and Exchange Commission, have as one of their objectives the maintenance of stable net asset value of \$1. The book value of the position in the pools is the same as the number of the shares in each pool; the market value of a share should approximately equal the book value of a share.

Additional policies and contractual provisions governing deposits and investments of Natalia Independent School District are specified below:

Credit Risk To limit the risk that an issuer or other counterparty to an investment will not fulfill its obligations the District limits investments to those allowed by Government Code 2256. As of August 31, 2016, the District's investments were limited to investment pools.

Custodial Credit Risk for Investments To limit the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in possession of an outside party. The District requires counterparties to register the securities in the name of the District's custodian and hand them over to the District or its designated agent. All of the securities are held by the District's agent.

Concentration of Credit Risk To limit the risk of loss, the District's investment portfolio is diversified in terms of investment instruments, maturity schedule, and financial institutions.

Interest Rate Risk To limit the risk that changes in interest rates will adversely affect the fair value of investments, the District's investment portfolio has various maturities.

Foreign Currency Risk for Investment The District has no foreign currency investments.

The District categorizes its fair value measurements with the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy below. In instances where inputs used to measure fair value fall into different levels in the above fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The District's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

As of August 31, 2016, Natalia Independent School District has no investments measured at fair value or Net Asset Value (NAV) per Share (or its equivalent).

B. PROPERTY TAXES

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

C. DELINQUENT TAXES RECEIVABLE

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

D. INTERFUND BALANCES AND TRANSFERS

Interfund balances at August 31, 2016 consisted of the following amounts:

Due to General Fund From:

Intrafund	\$ 107,081
Special Revenue Funds	99,424
Debt Service Fund	4,900
Agency Fund	<u>25,532</u>
Total Due to General Fund	<u>\$ 236,937</u>

Due to Capital Projects Fund From:

General Fund	<u>\$ 16,155</u>
Total Due to Capital Projects Fund	<u>\$ 16,155</u>

Interfund balances are recorded primarily for payroll clearing and investment income allocation.

Transfers from General Fund To:

Food Service Fund	<u>\$ 159,851</u>
Total Transferred from General Fund	<u>\$ 159,851</u>

Interfund transfers were in support of food service operations.

E. DISAGGREGATION OF RECEIVABLES AND PAYABLES

Receivables at August 31, 2016 were as follows:

	<u>Property Taxes</u>	<u>Other Governments</u>	<u>Due From Other Funds</u>	<u>Total Receivables</u>
Governmental Activities:				
General Fund	\$ 269,342	\$ 352,311	\$ 236,937	\$ 858,590
Nonmajor Governmental Funds	<u>36,152</u>	<u>175,335</u>	<u>16,155</u>	<u>227,642</u>
Total - Governmental Activities	<u>\$ 305,494</u>	<u>\$ 527,646</u>	<u>\$ 253,092</u>	<u>\$1,086,232</u>
Amounts not scheduled for collection during the subsequent year	<u>\$ 30,549</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,549</u>

Payables at August 31, 2016 were as follows:

	<u>Accounts Payable</u>	<u>Salaries and Benefits</u>	<u>Due To Other Funds</u>	<u>Due To Other Governments</u>	<u>Total Payables</u>
Governmental Activities:					
General Fund	\$ 157,241	\$ 310,723	\$ 123,236	\$ -	\$ 591,200
Nonmajor Gov. Funds	<u>58,384</u>	<u>47,941</u>	<u>104,324</u>	<u>-</u>	<u>210,649</u>
Total - Gov. Activities	<u>\$ 215,625</u>	<u>\$ 358,664</u>	<u>\$ 227,560</u>	<u>\$ -</u>	<u>\$ 801,849</u>
Amounts not scheduled for payment during the subsequent year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

F. CAPITAL ASSET ACTIVITY

Capital asset activity for the year ended August 31, 2016 was as follows:

	<u>Beginning Balance</u>	<u>Reclassifications/ Additions</u>	<u>Reclassifications/ Retirements</u>	<u>Ending Balance</u>
Governmental activities:				
Land	\$ 145,668	\$ -	\$ -	\$ 145,668
Buildings and improvements	15,099,503	-	-	15,099,503
Equipment	2,582,695	126,387	-	2,709,082
Property under Capital Lease	<u>-</u>	<u>273,955</u>	<u>-</u>	<u>273,955</u>
Total at historical cost	<u>17,827,866</u>	<u>400,342</u>	<u>-</u>	<u>18,228,208</u>
Less accumulated depreciation				
Buildings and improvements	(6,277,165)	(350,096)	-	(6,627,261)
Equipment	(2,308,246)	(122,215)	-	(2,430,461)
Property under Capital Lease	<u>-</u>	<u>(27,397)</u>	<u>-</u>	<u>(27,397)</u>
Total accumulated depreciation	<u>(8,585,411)</u>	<u>(499,708)</u>	<u>-</u>	<u>(9,085,119)</u>
Governmental activities capital assets, net	<u>\$ 9,242,455</u>	<u>\$ (99,366)</u>	<u>\$ -</u>	<u>\$ 9,143,089</u>

Depreciation expense was charged to governmental activities as follows:

Instruction	\$ 291,416
Instructional Resources & Media Services	7,900
Instructional Leadership	8,677
School Leadership	30,724
Guidance and Counseling	16,870
Student (Pupil) Transportation	20,324
Food Services	41,338
General Administration	21,168
Plant Maintenance and Operations	55,729
Data Processing	<u>5,562</u>
Total depreciation expense	<u>\$ 499,708</u>

G. BONDS PAYABLE

Bonded indebtedness of the District is reflected in the Statement of Net Position. Current requirements for principal and interest expenditures are accounted for in the Debt Service Fund. The bonds mature serially through the year 2021, with interest rates of 2.00% to 3.25%.

A summary of changes in general long-term debt for the year ended August 31, 2016 is as follows:

Description	Interest Rate Payable	Amounts Original Issue	Interest Current Year	Payable Amounts Outstanding 9/1/15	Issued	Refunded/ Retired	Amounts Outstanding 8/31/16	Due Within One Year
Unlimited Tax Building & Refunding Bonds Series 2006	4.00% 4.125%	\$3,660,000	\$ 30,345	\$1,345,000	\$ -	\$1,345,000	\$ -	\$ -
Unlimited Tax Refunding Bonds Series 2013	3.00% 3.25%	654,000	13,800	441,000	-	105,000	336,000	108,000
Unlimited Tax Refunding Bonds Series 2016	2.00% 3.00%	1,145,000	<u>9,954</u>	<u>-</u>	<u>1,145,000</u>	<u>13,000</u>	<u>1,132,000</u>	<u>215,000</u>
Total			<u>\$ 54,099</u>	<u>\$1,786,000</u>	<u>\$1,145,000</u>	<u>\$1,463,000</u>	<u>\$1,468,000</u>	<u>\$ 323,000</u>

On April 15, 2016, the District issued \$1,145,000 of Unlimited Tax Refunding Bonds, Series 2016. The proceeds of the bonds were used for refunding the Series 2006 maturities of August 15, 2017 through August 15, 2021 totaling \$1,145,000, with an average interest rate of 4.08%. The Series 2006 bonds were refunded with the 2016 Series Bonds having an average interest rate of 2.6%. The cash flow savings to the District as a result of this refunding was \$63,904. The net present value savings is \$62,206. The proceeds of the refunding bonds were used to purchase U.S. Government securities. The securities were deposited in an irrevocable trust with an escrow agent to provide for certain debt service payments on the Series 2006 bonds. As a result, those portions of the Series 2006 bonds were considered defeased and the liability for those bonds has been removed from the District's long-term debt account group. The defeased 2006 bonds were callable on August 15, 2016.

Debt service requirements are as follows:

Year Ended August 31,	General Obligations		Total Requirements
	Principal	Interest	
2017	\$ 323,000	\$ 40,250	\$ 363,250
2018	331,000	32,710	363,710
2019	344,000	24,715	368,715
2020	229,000	14,100	243,100
2021	<u>241,000</u>	<u>7,230</u>	<u>248,230</u>
TOTAL	<u>\$1,468,000</u>	<u>\$ 119,005</u>	<u>\$1,587,005</u>

There are a number of limitations and restrictions contained in the general obligation bond indenture. Management has indicated that the District is in compliance with all significant limitations and restrictions at August 31, 2016.

H. CAPITAL LEASE

On November 9, 2015, the District entered into a capital lease obligation for the purchase of three school buses. The interest rate is 3.34%. The contract is under the provisions of the Public Property Finance Act, Chapter 271, Subchapter A, Texas Local Government Code.

Capital lease obligations are as follows:

Year Ended August 31,	Capital Lease Obligations		Total Requirement
	Principal	Interest	
2017	\$ 51,370	\$ 7,215	\$ 58,585
2018	53,086	5,499	58,585
2019	54,859	3,726	58,585
2020	<u>56,691</u>	<u>1,894</u>	<u>58,585</u>
Total	<u>\$ 216,006</u>	<u>\$ 18,334</u>	<u>\$ 234,340</u>

Interest paid for the current year was \$635.

I. CHANGES IN LONG-TERM LIABILITIES

Long-term activity for the year ended August 31, 2016 was as follows:

	Balance 9/1/15	Additions	Refunded/ Retired	Balance 8/31/16	Due Within One Year
Governmental Activities:					
Bonds	\$1,786,000	\$1,145,000	\$1,463,000	\$1,468,000	\$ 323,000
Capital lease	-	273,955	57,949	216,006	51,484
Unamortized bond					
Premium/Discount	<u>32,019</u>	<u>54,415</u>	<u>9,776</u>	<u>76,658</u>	<u>-</u>
Total	<u>\$1,818,019</u>	<u>\$1,473,370</u>	<u>\$1,530,725</u>	<u>\$1,760,664</u>	<u>\$ 374,484</u>

J. ACCUMULATED UNPAID VACATION AND SICK LEAVE BENEFITS

The State of Texas has created a minimum personal leave program consisting of five days per year leave with no limit on accumulation and transferability among districts for every teacher regularly employed in Texas public schools.

Each district's local Board of Education is required to establish a leave plan. Local school districts may provide additional leave beyond the state minimum. Natalia Independent School District provides an additional five days leave with substitute reimbursement above the state granted five days per year. Personal leave is not vested, therefore, upon resignation, termination or nonrenewal of contract, accumulated personal leave is not paid.

K. DEFINED BENEFIT PENSION PLAN

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

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

Pension Plan Fiduciary Net Position. Detailed information about the Teacher Retirement System's fiduciary net position is available in a separately-issued 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. The information provided in the Notes to the Financial Statements in the 2015 Comprehensive Annual Financial Report for TRS provides the following information regarding the Pension Plan fiduciary net position as of August 31, 2015.

<u>Net Pension Liability</u>	<u>Total</u>
Total Pension Liability	\$163,887,375,172
Less: Plan Fiduciary Net Position	<u>(128,538,706,212)</u>
Net Pension Liability	<u>\$ 35,348,668,960</u>
Net Position as percentage of Total Pension Liability	78.43%

Benefits Provided TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3 percent (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity except for members who are grandfathered, the three highest annual salaries are used. The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic post-employment benefit changes; including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan description 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 the system 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 thru 2017. The 83rd Texas Legislature, General Appropriations Act (GAA) established the employer contribution rates for fiscal years 2014 and 2015. The 84th Texas Legislature, General Appropriations Act (GAA) established the employer rates for fiscal years 2016 and 2017.

Contribution Rates

	2015	2016
Member	6.7%	7.2%
Non-Employer Contributing Entity (State)	6.8%	6.8%
Employers	6.8%	6.8%

Natalia ISD 2016 Employer Contributions	\$ 256,035
Natalia ISD 2016 Member Contributions	486,239
Natalia ISD 2015 NECE On-Behalf Contributions	341,841

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

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

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

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

- * When employing a retiree of the Teacher Retirement System the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.
- * When a school district does not contribute to the Federal Old-Age, Survivors and Disability Insurance (OASDI) 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 in the August 31, 2015 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	August 31, 2015
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Market Value
Single Discount Rate	8.0%
Long-term expected Investment Rate of Return	8.0%
Inflation	2.5%
Salary Increases Including Inflation	3.5% to 9.5%
Payroll Growth Rate	2.5%
Benefit Changes During the Year	None
Ad hoc Post Employment Benefit Changes	None

The actuarial methods and assumptions are based primarily on a study of actual experience for the four year period ending August 31, 2014 and adopted on September 24, 2015.

Discount Rate. The discount rate used to measure the total pension liability was 8.0%. There was no change in the discount rate since the previous year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers and the non-employer contributing entity are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term rate of return on pension plan investments is 8.0%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the Systems target asset allocation as of August 31, 2015 are summarized below:

Asset Class	Target Allocation	Long-Term Expected Geometric Rate of Return	Expected Contribution to Long-Term Portfolio Returns*
Global Equity			
U.S.	18%	4.6%	1.0%
Non-U.S. Developed	13%	5.1%	0.8%
Emerging Markets	9%	5.9%	0.7%
Directional Hedge Funds	4%	3.2%	0.1%
Private Equity	13%	7.0%	1.1%
Stable Value			
U.S. Treasuries	11%	0.7%	0.1%
Absolute Return	0%	1.8%	0.0%
Hedge Funds (Stable Value)	4%	3.0%	0.1%
Cash	1%	-0.2%	0.0%
Real Return			
Global Inflation Linked Bonds	3%	0.9%	0.0%
Real Assets	16%	5.1%	1.1%
Energy and Natural Resources	3%	6.6%	0.2%
Commodities	0%	1.2%	0.0%
Risk Parity			
Risk Parity	5%	6.7%	0.3%
Inflation Expectations			2.2%
Alpha			1.0%
Total	100%		8.7%

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

Discount Rate Sensitivity Analysis. The following schedule shows the impact of the Net Pension Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (8%) in measuring the 2015 Net Pension Liability.

	<u>1% Decrease in Discount Rate (7%)</u>	<u>Discount Rate (8%)</u>	<u>1% Increase in Discount Rate (9%)</u>
Natalia ISD's proportionate share of the net pension liability:	<u>\$3,891,772</u>	<u>\$2,483,880</u>	<u>\$1,311,194</u>

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At August 31, 2015, Natalia Independent School District reported a liability of \$2,483,880 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to Natalia Independent School District. The amount recognized by Natalia Independent School District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with Natalia Independent School District were as follows:

District's proportionate share of the collective net pension liability	\$2,483,880
State's proportionate share that is associated with the District	<u>4,079,661</u>
Total	<u>\$6,563,541</u>

The net pension liability was measured as of August 31, 2015 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer's proportion of the net pension liability was based on the employer's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2014 thru August 31, 2015.

At August 31, 2015, the employer's proportion of the collective net pension liability was .000070268% which was an increase of .000026210% from its proportion measured as of August 31, 2014.

Changes Since the Prior Actuarial Valuation - The following are changes to the actuarial assumptions or other inputs that affected measurement of the total pension liability since the prior measurement period:

Economic Assumptions

1. The inflation assumption was decreased from 3.00% to 2.50%.
2. The ultimate merit assumption for long-service employees was decreased from 1.25% to 1.00%.
3. In accordance with the observed experience, there were small adjustments in the service-based promotional/longevity component of the salary scale.
4. The payroll growth assumption was lowered from 3.50% to 2.50%.

Mortality Assumptions

5. The post-retirement mortality tables for non-disabled retirees were updated to reflect recent TRS member experience. Mortality rates will be assumed to continue to improve in the future using a fully generational approach and Scale BB.
6. The post-retirement mortality tables for disabled retirees were updated to reflect recent TRS member experience. Mortality rates will be assumed to continue to improve in the future using a fully generational approach and Scale BB.
7. The pre-retirement mortality tables for active employees were updated to use 90% of the recently published RP-2014 mortality table for active employees. Mortality rates will be assumed to continue to improve in the future using a fully generational approach and Scale BB.

Other Demographic Assumptions

8. Previously, it was assumed 10% of all members who had contributed in the past 5 years to be an active member. This was an implicit rehire assumption because teachers have historically had a high incidence of terminating employment for a time and then returning to the workforce at a later date. This methodology was modified to add a more explicit valuation of the rehire incidence in the termination liabilities, and therefore these 10% are no longer being counted as active members.
9. There were adjustments to the termination patterns for members consistent with experience and future expectations. The termination patterns were adjusted to reflect the rehire assumption. The timing of the termination decrement was also changed from the middle of the year to the beginning to match the actual pattern in the data.
10. Small adjustments were made to the retirement patterns for members consistent with experience and future expectations.
11. Small adjustments to the disability patterns were made for members consistent with experience and future expectations. Two separate patterns were created based on whether the member has 10 years of service or more.
12. For members that become disabled in the future, it is assumed 20% of them will choose a 100% joint and survivor annuity option.

Actuarial Methods and Policies

13. The method of using celled data in the valuation process was changed to now using individual data records to allow for better reporting of some items, such as actuarial gains and losses by source.

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

For the year ended August 31, 2016, Natalia Independent School District recognized pension expense of \$581,286 and revenue of \$341,841 for support provided by the State.

At August 31, 2016, Natalia Independent School District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 15,136	\$ 95,458
Changes in actuarial assumptions	63,620	88,614
Differences between projected and actual investment earnings	341,954	-
Changes in proportion and differences between the employer's contributions and the proportionate share of contributions	599,010	761
Contributions paid to TRS subsequent to the measurement date	<u>256,035</u>	<u>-</u>
Total	<u>\$1,275,755</u>	<u>\$ 184,833</u>

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

<u>Year Ended August 31</u>	<u>Pension Expense Amount</u>
2017	\$ 149,105
2018	149,105
2019	149,105
2020	239,028
2021	85,151
Thereafter	63,393

L. MEDICARE PART D - ON BEHALF PAYMENTS

The Medicare Prescription Drug, Improvement and Modernization Act of 2003, which was effective January 1, 2006, established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. One of the provisions of Medicare Part D allows for the Texas Public School Retired Employee Group Insurance Program (TRS-Care) to receive drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. Payments made on behalf to Natalia Independent School District for fiscal years 2014, 2015, and 2016 were \$16,395, \$27,848, and \$25,861, respectively.

M. SCHOOL DISTRICT RETIREE HEALTH PLAN

Plan Description. - The Natalia Independent School District contributes to the Texas Public School Retired Employees Group Insurance Program (TRS-Care), a cost-sharing multiple-employer defined benefit postemployment health care plan administered by the Teacher Retirement System of Texas. TRS-Care provides health care coverage for certain persons (and their dependents) who retired under the Teacher Retirement System of Texas. The statutory authority for the program is Texas Insurance Code, Chapter 1575. Section 1575.052 grants the TRS Board of Trustees the authority to establish and amend basic and optional group insurance coverage for participants. The Teacher Retirement System of Texas issues a publicly available financial report that includes financial statements and required supplementary information for TRS-Care. That report may be obtained by visiting the TRS Website at www.trs.state.tx.us under the TRS Publications heading, by calling the TRS Communications Department at 1-800-223-8778, or by writing to the Communications Department of the Teacher Retirement System of Texas at 1000 Red River Street, Austin, Texas 78701.

Funding Policy. - Contribution requirements are not actuarially determined but are legally established each biennium by the Texas Legislature. Texas Insurance Code, Sections 1575.202, 203, and 204 establish state, active employee and public school contributions, respectively. Funding for free basic coverage is provided by the program based upon public school district payroll. Per Texas Insurance Code, Chapter 1575, the public school contribution may not be less than 0.25% or greater than 0.75% of the salary of each active employee of the public school. Funding for optional coverage is provided by those participants selecting the optional coverage. Contribution rates and amounts are shown in the table below for fiscal years 2016-2015. Historical information will be provided in future years.

Year	Contribution Rates					
	Active Member		State		School District	
	Rate	Amount	Rate	Amount	Rate	Amount
2016	.65%	\$ 43,903	1.0%	\$ 67,541	.55%	\$ 37,179
2015	.65%	\$ 44,327	1.0%	\$ 68,196	.55%	\$ 37,508
2014	.65%	\$ 35,105	1.0%	\$ 54,008	.55%	\$ 29,704

N. SIGNIFICANT COMMITMENTS AND CONTINGENCIES

The District participates in numerous state and Federal grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, if any, refunds of any money received may be required and the collectability of any related receivable at August 31, 2016 may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

Natalia Independent School District is occasionally involved in litigation issues in the normal course of business. No provision has been made in these financial statements regarding legal matters.

O. UNEARNED REVENUE

Unearned revenue at year end consisted of the following:

	General Fund	Special Revenue Fund	Debt Service Fund	Total
State Entitlements	\$ 308,210	\$ -	\$ 9,530	\$ 317,740
Federal Grants	-	-	-	-
Total Unearned Revenue	<u>\$ 308,210</u>	<u>\$ -</u>	<u>\$ 9,530</u>	<u>\$ 317,740</u>

P. RECEIVABLES FROM OTHER GOVERNMENTS

The District participates in a variety of federal and state programs from which it receives grants to partially or fully finance certain activities. In addition, the District receives entitlements from the State through the School Foundation and Per Capita Programs. Amounts due from federal and state governments as of August 31, 2016, are summarized below. All federal grants shown below are passed through the TEA and are reported on the combined financial statements as Due from State Agencies.

<u>Fund</u>	<u>State Entitlements</u>	<u>Federal Grants</u>	<u>Total</u>
General Fund	\$ 352,311	\$ -	\$ 352,311
Special Revenue Fund	<u>9,585</u>	<u>165,750</u>	<u>175,335</u>
Total	<u>\$ 361,896</u>	<u>\$ 165,750</u>	<u>\$ 527,646</u>

Q. REVENUE FROM LOCAL AND INTERMEDIATE SOURCES

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Total</u>
Property Taxes	\$2,028,299	\$ -	\$ 247,084	\$ -	\$2,275,383
Penalties, Interest and Other Tax-related Income	60,018	-	8,300	-	68,318
Investment Income	12,952	-	437	3,269	16,658
Food Sales	-	116,497	-	-	116,497
Co-curricular Student Activities	27,327	-	-	-	27,327
Other	<u>8,483</u>	<u>5,425</u>	<u>15</u>	<u>-</u>	<u>13,923</u>
Total	<u>\$2,137,079</u>	<u>\$ 121,922</u>	<u>\$ 255,836</u>	<u>\$ 3,269</u>	<u>\$2,518,106</u>

REQUIRED SUPPLEMENTARY INFORMATION

NATALIA INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2016

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)	
	Original	Final			
REVENUES:					
5700	Total Local and Intermediate Sources	\$ 1,815,747	\$ 2,130,747	\$ 2,137,079	\$ 6,332
5800	State Program Revenues	8,432,783	8,109,941	8,165,306	55,365
5900	Federal Program Revenues	-	84,486	152,951	68,465
5020	Total Revenues	10,248,530	10,325,174	10,455,336	130,162
EXPENDITURES:					
Current:					
0011	Instruction	5,912,371	5,562,692	5,451,093	111,599
0012	Instructional Resources and Media Services	222,811	79,257	40,753	38,504
0013	Curriculum and Instructional Staff Development	185,319	94,728	79,514	15,214
0021	Instructional Leadership	91,572	91,572	29,229	62,343
0023	School Leadership	511,962	561,962	555,493	6,469
0031	Guidance, Counseling and Evaluation Services	176,107	284,607	261,467	23,140
0032	Social Work Services	82,180	3,426	-	3,426
0033	Health Services	99,600	117,433	101,319	16,114
0034	Student (Pupil) Transportation	549,625	719,125	699,875	19,250
0035	Food Services	5,250	5,250	2,728	2,522
0036	Extracurricular Activities	541,623	581,623	551,760	29,863
0041	General Administration	610,782	685,782	643,718	42,064
0051	Facilities Maintenance and Operations	1,372,289	1,431,289	1,345,572	85,717
0052	Security and Monitoring Services	78,770	106,770	83,916	22,854
0053	Data Processing Services	150,671	245,671	206,169	39,502
0061	Community Services	1,500	1,500	276	1,224
Debt Service:					
0071	Principal on Long Term Debt	-	59,000	57,949	1,051
0072	Interest on Long Term Debt	-	1,000	635	365
Capital Outlay:					
0081	Facilities Acquisition and Construction	158,000	8,000	-	8,000
Intergovernmental:					
0093	Payments to Fiscal Agent/Member Districts of SSA	6,500	6,500	5,922	578
6030	Total Expenditures	10,756,932	10,647,187	10,117,388	529,799
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	(508,402)	(322,013)	337,948	659,961
OTHER FINANCING SOURCES (USES):					
7913	Capital Leases	-	273,955	273,955	-
8911	Transfers Out (Use)	(100,000)	(185,483)	(159,851)	25,632
7080	Total Other Financing Sources (Uses)	(100,000)	88,472	114,104	25,632
1200	Net Change in Fund Balances	(608,402)	(233,541)	452,052	685,593
0100	Fund Balance - September 1 (Beginning)	5,169,013	5,169,013	5,169,013	-
3000	Fund Balance - August 31 (Ending)	\$ 4,560,611	\$ 4,935,472	\$ 5,621,065	\$ 685,593

NATALIA INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED AUGUST 31, 2016

	<u>2016</u>	<u>2015</u>
District's Proportion of the Net Pension Liability (Asset)	0.000070268%	0.000044058%
District's Proportionate Share of Net Pension Liability (Asset)	\$ 2,483,880	\$ 1,176,851
State's Proportionate Share of the Net Pension Liability (Asset) associated with the District	4,079,661	3,439,131
Total	<u>\$ 6,563,541</u>	<u>\$ 4,615,982</u>
District's Covered-Employee Payroll	\$ 6,855,025	\$ 6,383,347
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	36.23%	18.44%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.43%	83.25%

Note: GASB 68, Paragraph 81 requires that the information on this schedule be data from the period corresponding with the periods covered as of the measurement dates of August 31, 2015 for Year 2016 and August 31, 2014 for 2015.

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

NATALIA INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR FISCAL YEAR 2016

EXHIBIT G-3

	2016	2015
Contractually Required Contribution	\$ 256,035	\$ 242,400
Contribution in Relation to the Contractually Required Contribution	(256,035)	(242,400)
Contribution Deficiency (Excess)	\$ -0-	\$ -0-
District's Covered-Employee Payroll	\$ 6,754,138	\$ 6,855,025
Contributions as a Percentage of Covered-Employee Payroll	3.79%	3.54%

Note: GASB 68, Paragraph 81 requires that the data in this schedule be presented as of the District's respective fiscal years as opposed to the time periods covered by the measurement dates ending August 31, 2014 for Fiscal Year 2015 and August 31, 2015 for Fiscal Year 2016.

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

NATALIA INDEPENDENT SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED AUGUST 31, 2016

Changes of benefit terms.

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

Changes of assumptions.

The following are changes to the actuarial assumptions or other inputs that affected the measurement of the total pension liability since the prior measurement period.

Economic Assumptions

1. The inflation assumption was decreased from 3.00% to 2.50%.
2. The ultimate merit assumption for long-service employees was decreased from 1.25% to 1.00%.
3. In accordance with the observed experience, there were small adjustments in the service-based promotional/longevity component of the salary scale.
4. The payroll growth assumption was lowered from 3.50% to 2.50%.

Mortality Assumptions

5. The post-retirement mortality tables for non-disabled retirees were updated to reflect recent TRS member experience. Mortality rates will be assumed to continue to improve in the future using a fully generational approach and Scale BB.
6. The post-retirement mortality tables for disabled retirees were updated to reflect recent TRS member experience. Mortality rates will be assumed to continue to improve in the future using a fully generational approach and Scale BB.
7. The pre-retirement mortality tables for active employees were updated to use 90% of the recently published RP-2014 mortality table for active employees. Mortality rates will be assumed to continue to improve in the future using a fully generational approach and Scale BB.

Other Demographic Assumptions

8. Previously, it was assumed 10% of all members who had contributed in the past 5 years to be an active member. This was an implicit rehire assumption because teachers have historically had a high incidence of terminating employment for a time and then returning to the workforce at a later date. This methodology was modified to add a more explicit valuation of the rehire incidence in the termination liabilities, and therefore these 10% are no longer being counted as active members.
9. There were adjustments to the termination patterns for members consistent with experience and future expectations. The termination patterns were adjusted to reflect the rehire assumption. The timing of the termination decrement was also changed from the middle of the year to the beginning to match the actual pattern in the data.

10. Small adjustments were made to the retirement patterns for members consistent with experience and future expectations.
11. Small adjustments to the disability patterns were made for members consistent with experience and future expectations. Two separate patterns were created based on whether the member has 10 years of service or more.
12. For members that become disabled in the future, it is assumed 20% of them will choose a 100% joint and survivor annuity option.

Actuarial Methods and Policies

13. The method of using celled data in the valuation process was changed to now using individual data records to allow for better reporting of some items, such as actuarial gains and losses by source.

COMBINING AND OTHER STATEMENTS

NATALIA INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 AUGUST 31, 2016

Data Control Codes	205 Head Start	211 ESEA I, A Improving Basic Program	224 IDEA - Part B Formula	225 IDEA - Part B Preschool
ASSETS				
1110	\$ -	\$ -	\$ -	\$ -
1220	-	-	-	-
1230	-	-	-	-
1240	8,081	44,201	22,878	511
1260	-	-	-	-
1000	<u>\$ 8,081</u>	<u>\$ 44,201</u>	<u>\$ 22,878</u>	<u>\$ 511</u>
LIABILITIES				
2110	\$ -	\$ 4,751	\$ -	\$ -
2160	8,081	10,726	10,838	216
2170	-	28,724	12,040	295
2300	-	-	-	-
2000	<u>8,081</u>	<u>44,201</u>	<u>22,878</u>	<u>511</u>
DEFERRED INFLOWS OF RESOURCES				
2601	-	-	-	-
2600	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Restricted Fund Balance:				
3480	-	-	-	-
Committed Fund Balance:				
3510	-	-	-	-
3000	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	<u>\$ 8,081</u>	<u>\$ 44,201</u>	<u>\$ 22,878</u>	<u>\$ 511</u>

240 National Breakfast and Lunch Program	242 Summer Feeding Program	255 ESEA II,A Training and Recruiting	270 ESEA VI, Pt B Rural & Low Income	289 Summer School LEP	350 SSA - III, A English Lang. Acquisition	410 State Textbook Fund	Total Nonmajor Special Revenue Funds
\$ 30,414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,414
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
27,705	-	54,730	-	-	7,644	9,585	175,335
-	-	-	-	-	-	-	-
<u>\$ 58,119</u>	<u>\$ -</u>	<u>\$ 54,730</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,644</u>	<u>\$ 9,585</u>	<u>\$ 205,749</u>
\$ 40,039	\$ -	\$ -	\$ -	\$ -	\$ 7,644	\$ 5,950	\$ 58,384
18,080	-	-	-	-	-	-	47,941
-	-	54,730	-	-	-	3,635	99,424
-	-	-	-	-	-	-	-
<u>58,119</u>	<u>-</u>	<u>54,730</u>	<u>-</u>	<u>-</u>	<u>7,644</u>	<u>9,585</u>	<u>205,749</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 58,119</u>	<u>\$ -</u>	<u>\$ 54,730</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,644</u>	<u>\$ 9,585</u>	<u>\$ 205,749</u>

NATALIA INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 AUGUST 31, 2016

Data Control Codes	599 Debt Service Fund	699 Capital Projects Fund	Total Nonmajor Governmental Funds	
ASSETS				
1110	Cash and Cash Equivalents	\$ 303,297	\$ 750,653	\$ 1,084,364
1220	Property Taxes - Delinquent	36,152	-	36,152
1230	Allowance for Uncollectible Taxes (Credit)	(3,615)	-	(3,615)
1240	Receivables from Other Governments	-	-	175,335
1260	Due from Other Funds	-	16,155	16,155
1000	Total Assets	<u>\$ 335,834</u>	<u>\$ 766,808</u>	<u>\$ 1,308,391</u>
LIABILITIES				
2110	Accounts Payable	\$ -	\$ -	\$ 58,384
2160	Accrued Wages Payable	-	-	47,941
2170	Due to Other Funds	4,900	-	104,324
2300	Unearned Revenues	9,530	-	9,530
2000	Total Liabilities	<u>14,430</u>	<u>-</u>	<u>220,179</u>
DEFERRED INFLOWS OF RESOURCES				
2601	Unavailable Revenue - Property Taxes	30,510	-	30,510
2600	Total Deferred Inflows of Resources	<u>30,510</u>	<u>-</u>	<u>30,510</u>
FUND BALANCES				
Restricted Fund Balance:				
3480	Retirement of Long-Term Debt	290,894	-	290,894
Committed Fund Balance:				
3510	Construction	-	766,808	766,808
3000	Total Fund Balances	<u>290,894</u>	<u>766,808</u>	<u>1,057,702</u>
4000	Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 335,834</u>	<u>\$ 766,808</u>	<u>\$ 1,308,391</u>

NATALIA INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2016

Data Control Codes	205 Head Start	211 ESEA I, A Improving Basic Program	224 IDEA - Part B Formula	225 IDEA - Part B Preschool
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	<u>107,756</u>	<u>271,808</u>	<u>147,584</u>	<u>3,125</u>
5020 Total Revenues	<u>107,756</u>	<u>271,808</u>	<u>147,584</u>	<u>3,125</u>
EXPENDITURES:				
Current:				
0011 Instruction	97,604	130,590	66,529	3,125
0012 Instructional Resources and Media Services	-	46,512	-	-
0013 Curriculum and Instructional Staff Development	-	-	-	-
0021 Instructional Leadership	-	16,099	27,958	-
0031 Guidance, Counseling and Evaluation Services	-	60,691	53,097	-
0034 Student (Pupil) Transportation	-	-	-	-
0035 Food Services	10,152	-	-	-
0051 Facilities Maintenance and Operations	-	-	-	-
0052 Security and Monitoring Services	-	17,916	-	-
Debt Service:				
0071 Principal on Long Term Debt	-	-	-	-
0072 Interest on Long Term Debt	-	-	-	-
0073 Bond Issuance Cost and Fees	-	-	-	-
Intergovernmental:				
0093 Payments to Fiscal Agent/Member Districts of SSA	-	-	-	-
6030 Total Expenditures	<u>107,756</u>	<u>271,808</u>	<u>147,584</u>	<u>3,125</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):				
7901 Refunding Bonds Issued	-	-	-	-
7915 Transfers In	-	-	-	-
7916 Premium or Discount on Issuance of Bonds	-	-	-	-
8940 Payment to Bond Refunding Escrow Agent (Use)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7080 Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200 Net Change in Fund Balance	-	-	-	-
0100 Fund Balance - September 1 (Beginning)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3000 Fund Balance - August 31 (Ending)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

240 National Breakfast and Lunch Program	242 Summer Feeding Program	255 ESEA II, A Training and Recruiting	270 ESEA VI, Pt B Rural & Low Income	289 Summer School LEP	350 SSA - III, A English Lang. Acquisition	410 State Textbook Fund	Total Nonmajor Special Revenue Funds
\$ 121,747	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,922
3,957	-	-	-	-	-	71,931	75,888
<u>686,303</u>	<u>18,778</u>	<u>55,626</u>	<u>3,008</u>	<u>1,113</u>	<u>7,644</u>	<u>-</u>	<u>1,302,745</u>
<u>812,007</u>	<u>18,953</u>	<u>55,626</u>	<u>3,008</u>	<u>1,113</u>	<u>7,644</u>	<u>71,931</u>	<u>1,500,555</u>
-	-	895	560	1,113	-	69,671	370,087
-	-	-	-	-	-	2,260	48,772
-	-	52,307	-	-	-	-	52,307
-	-	2,424	-	-	-	-	46,481
-	-	-	-	-	-	-	113,788
-	-	-	2,448	-	-	-	2,448
859,069	18,953	-	-	-	-	-	888,174
112,789	-	-	-	-	-	-	112,789
-	-	-	-	-	-	-	17,916
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	7,644	-	7,644
<u>971,858</u>	<u>18,953</u>	<u>55,626</u>	<u>3,008</u>	<u>1,113</u>	<u>7,644</u>	<u>71,931</u>	<u>1,660,406</u>
<u>(159,851)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(159,851)</u>
-	-	-	-	-	-	-	-
159,851	-	-	-	-	-	-	159,851
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>159,851</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>159,851</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NATALIA INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2016

Data Control Codes		599 Debt Service Fund	699 Capital Projects Fund	Total Nonmajor Governmental Funds
REVENUES:				
5700	Total Local and Intermediate Sources	\$ 255,836	\$ 3,269	\$ 381,027
5800	State Program Revenues	191,639	-	267,527
5900	Federal Program Revenues	-	-	1,302,745
5020	Total Revenues	<u>447,475</u>	<u>3,269</u>	<u>1,951,299</u>
EXPENDITURES:				
Current:				
0011	Instruction	-	-	370,087
0012	Instructional Resources and Media Services	-	-	48,772
0013	Curriculum and Instructional Staff Development	-	-	52,307
0021	Instructional Leadership	-	-	46,481
0031	Guidance, Counseling and Evaluation Services	-	-	113,788
0034	Student (Pupil) Transportation	-	-	2,448
0035	Food Services	-	-	888,174
0051	Facilities Maintenance and Operations	-	-	112,789
0052	Security and Monitoring Services	-	-	17,916
Debt Service:				
0071	Principal on Long Term Debt	318,000	-	318,000
0072	Interest on Long Term Debt	54,099	-	54,099
0073	Bond Issuance Cost and Fees	32,731	-	32,731
Intergovernmental:				
0093	Payments to Fiscal Agent/Member Districts of SSA	-	-	7,644
6030	Total Expenditures	<u>404,830</u>	<u>-</u>	<u>2,065,236</u>
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>42,645</u>	<u>3,269</u>	<u>(113,937)</u>
OTHER FINANCING SOURCES (USES):				
7901	Refunding Bonds Issued	1,145,000	-	1,145,000
7915	Transfers In	-	-	159,851
7916	Premium or Discount on Issuance of Bonds	54,415	-	54,415
8940	Payment to Bond Refunding Escrow Agent (Use)	<u>(1,168,584)</u>	<u>-</u>	<u>(1,168,584)</u>
7080	Total Other Financing Sources (Uses)	<u>30,831</u>	<u>-</u>	<u>190,682</u>
1200	Net Change in Fund Balance	73,476	3,269	76,745
0100	Fund Balance - September 1 (Beginning)	<u>217,418</u>	<u>763,539</u>	<u>980,957</u>
3000	Fund Balance - August 31 (Ending)	<u>\$ 290,894</u>	<u>\$ 766,808</u>	<u>\$ 1,057,702</u>

NATALIA INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUND
FOR THE YEAR ENDED AUGUST 31, 2016

	BALANCE SEPTEMBER 1 2015	ADDITIONS	DEDUCTIONS	BALANCE AUGUST 31 2016
STUDENT ACTIVITY ACCOUNT				
Assets:				
Cash and Temporary Investments	\$ 44,341	\$ 141,709	\$ 110,010	\$ 76,040
Liabilities:				
Due to Other Funds	\$ 27,274	\$ -	\$ 1,742	\$ 25,532
Due to Student Groups	17,067	141,709	108,268	50,508
Total Liabilities	\$ 44,341	\$ 141,709	\$ 110,010	\$ 76,040
TOTAL AGENCY FUNDS				
Assets:				
Cash and Temporary Investments	\$ 44,341	\$ 141,709	\$ 110,010	\$ 76,040
Liabilities:				
Due to Other Funds	\$ 27,274	\$ -	\$ 1,742	\$ 25,532
Due to Student Groups	17,067	141,709	108,268	50,508
Total Liabilities	\$ 44,341	\$ 141,709	\$ 110,010	\$ 76,040

T.E.A. REQUIRED SCHEDULES

NATALIA INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE
 FISCAL YEAR ENDED AUGUST 31, 2016

Last 10 Years Ended August 31	(1)	(2)	(3)
	Tax Rates		Assessed/Appraised Value for School Tax Purposes
	Maintenance	Debt Service	
2007 and prior years	Various	Various	\$ 101,107,236
2008	1.019000	0.270000	115,932,950
2009	1.019000	0.368700	135,076,241
2010	1.170000	0.150000	138,541,060
2011	1.170000	0.234758	144,818,759
2012	1.170000	0.186200	148,504,793
2013	1.170000	0.182300	153,799,360
2014	1.170000	0.175200	162,063,585
2015	1.170000	0.188200	174,282,718
2016 (School year under audit)	1.170000	0.140500	173,078,353
1000 TOTALS			

(10) Beginning Balance 9/1/2015	(20) Current Year's Total Levy	(31) Maintenance Collections	(32) Debt Service Collections	(40) Entire Year's Adjustments	(50) Ending Balance 8/31/2016
\$ 82,903	\$ -	\$ 3,357	\$ 298	\$ -	\$ 79,248
4,907	-	376	100	-	4,431
7,337	-	779	282	-	6,276
7,433	-	444	57	-	6,932
11,573	-	1,734	367	-	9,472
12,951	-	2,901	459	-	9,591
21,755	-	7,636	1,183	-	12,936
43,811	-	17,457	2,611	(72)	23,671
118,186	-	53,379	8,500	(2,222)	54,085
-	2,268,192	1,925,438	231,700	(12,202)	98,852
<u>\$ 310,856</u>	<u>\$ 2,268,192</u>	<u>\$ 2,013,501</u>	<u>\$ 245,557</u>	<u>\$ (14,496)</u>	<u>\$ 305,494</u>

NATALIA INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
 FOR THE YEAR ENDED AUGUST 31, 2016

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)	
	Original	Final			
REVENUES:					
5700	Total Local and Intermediate Sources	\$ 120,000	\$ 120,000	\$ 121,747	\$ 1,747
5800	State Program Revenues	5,000	5,000	3,957	(1,043)
5900	Federal Program Revenues	630,000	655,000	686,303	31,303
5020	Total Revenues	755,000	780,000	812,007	32,007
EXPENDITURES:					
0035	Food Services	790,483	842,483	859,069	(16,586)
0051	Facilities Maintenance and Operations	98,000	123,000	112,789	10,211
6030	Total Expenditures	888,483	965,483	971,858	(6,375)
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	(133,483)	(185,483)	(159,851)	25,632
OTHER FINANCING SOURCES (USES):					
7915	Transfers In	133,483	185,483	159,851	(25,632)
1200	Net Change in Fund Balances	-	-	-	-
0100	Fund Balance - September 1 (Beginning)	-	-	-	-
3000	Fund Balance - August 31 (Ending)	\$ -	\$ -	\$ -	\$ -

NATALIA INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
FOR THE YEAR ENDED AUGUST 31, 2016

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)	
	Original	Final			
REVENUES:					
5700	Total Local and Intermediate Sources	\$ 261,168	\$ 261,168	\$ 255,836	\$ (5,332)
5800	State Program Revenues	330,602	330,602	191,639	(138,963)
5020	Total Revenues	591,770	591,770	447,475	(144,295)
EXPENDITURES:					
Debt Service:					
0071	Principal on Long Term Debt	305,000	305,000	318,000	(13,000)
0072	Interest on Long Term Debt	70,492	70,492	54,099	16,393
0073	Bond Issuance Cost and Fees	2,500	2,500	32,731	(30,231)
6030	Total Expenditures	377,992	377,992	404,830	(26,838)
1100	Excess of Revenues Over Expenditures	213,778	213,778	42,645	(171,133)
OTHER FINANCING SOURCES (USES):					
7901	Refunding Bonds Issued	-	-	1,145,000	1,145,000
7916	Premium or Discount on Issuance of Bonds	-	-	54,415	54,415
8940	Payment to Bond Refunding Escrow Agent (Use)	-	-	(1,168,584)	(1,168,584)
7080	Total Other Financing Sources (Uses)	-	-	30,831	30,831
1200	Net Change in Fund Balances	213,778	213,778	73,476	(140,302)
0100	Fund Balance - September 1 (Beginning)	217,418	217,418	217,418	-
3000	Fund Balance - August 31 (Ending)	\$ 431,196	\$ 431,196	\$ 290,894	\$ (140,302)

FEDERAL SECTION

COLEMAN, HORTON & COMPANY, LLP

Certified Public Accountants

400 E. ND PAL ST
UVALDE, TEXAS 79801-5305

ROBERT O. COLEMAN, CPA
STEPHEN L. HORTON, CPA
DEBORAH V. McDONALD, CPA
DEREK L. WALKER, CPA
DUSTY R. ROUTH, CPA

830-278-6276
FAX 830-278-6868
chc@colemanhortoncpa.com

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

To the Board of Trustees of
Natalia Independent School District
Natalia, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Natalia Independent School District, as of and for the year ended August 31, 2016, and the related notes to the financial statements, which collectively comprise the Natalia Independent School District's basic financial statements, and have issued our report thereon dated December 9, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Natalia Independent School 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 Natalia Independent School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Natalia Independent School District's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Natalia Independent School 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Coleman, Hunter & Company, LLP

Certified Public Accountants
Uvalde, Texas
December 9, 2016

COLEMAN, HORTON & COMPANY, LLP

Certified Public Accountants

400 E. NOPAL ST
UVALDE, TEXAS 78801-5305

ROBERT D. COLEMAN, CPA
STEPHEN L. HORTON, CPA
DEBORAH V. McDONALD, CPA
DEREK L. WALKER, CPA
DUSTY R. ROUTH, CPA

830-278-6276
FAX 830-278-6868
chc@colemanhortoncpa.com

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Board of Trustees of
Natalia Independent School District
Natalia, Texas

Report on Compliance for Each Major Federal Program

We have audited the Natalia Independent School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Natalia Independent School District's major federal programs for the year ended August 31, 2016. The Natalia Independent School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Natalia Independent School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Natalia Independent School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Natalia Independent School District's compliance.

Opinion on Each Major Federal Program

In our opinion, the Natalia Independent School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2016.

Report on Internal Control Over Compliance

Management of the Natalia Independent School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Natalia Independent School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Natalia Independent School District's internal control over compliance.

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

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

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

Coleman, Hosten & Company, LLP

Certified Public Accountants
Uvalde, Texas
December 9, 2016

NATALIA INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED AUGUST 31, 2016

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Control deficiency(ies) identified? Yes No

Control deficiencies identified that are not considered to be material weaknesses? Yes None reported

Noncompliance material to financial statements noted? Yes No

2. Federal Awards

Internal control over major programs:

Control deficiency(ies) identified? Yes No

Control deficiencies identified that are not considered to be material weaknesses? Yes None reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 200.56 of the Uniform Guidance? Yes No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
CFDA #84.010A	ESEA, Title 1, Part A - Improving Basic Programs

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes No

NATALIA INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2016

B. Financial Statement Findings

----- None noted -----

C. Federal Award Findings and Questioned Costs

----- None noted -----

NATALIA INDEPENDENT SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED AUGUST 31, 2016

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
	----- None noted -----	

NATALIA INDEPENDENT SCHOOL DISTRICT
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED AUGUST 31, 2016

----- Not Applicable -----

NATALIA INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2016

(1)	(2)	(3)	(4)
FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
<u>Passed Through State Department of Education</u>			
ESEA, Title I, Part A - Improving Basic Programs	84.010A	16610101163903	\$ 261,082
ESEA, Title I, Part A - Improving Basic Programs	84.010A	17610101163903	<u>10,726</u>
Total CFDA Number 84.010A			<u>271,808</u>
*IDEA - Part B, Formula	84.027	166600011639036600	136,746
*IDEA - Part B, Formula	84.027	1766600011639036600	<u>10,838</u>
Total CFDA Number 84.027			<u>147,584</u>
*IDEA - Part B, Preschool	84.173	166610011639036610	2,909
*IDEA - Part B, Preschool	84.173	176610011639036610	<u>216</u>
Total CFDA Number 84.173			<u>3,125</u>
Total Special Education Cluster (IDEA)			<u>150,709</u>
ESEA, Title VI, Part B - Rural & Low Income Prog.	84.358B	16696001163903	3,008
SSA - English Lang. Acquisition & Lang. Enhancement	84.365A	16671001163903	7,644
ESEA, Title II, Part A, Teacher/Principal Training	84.367A	16694501163903	55,626
Summer School LEP	84.369A	69551502	<u>1,113</u>
Total Passed Through State Department of Education			<u>\$ 489,908</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>\$ 489,908</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<u>Passed Through State Department of Education</u>			
Head Start	93.600	205457607	\$ 99,675
Head Start	93.600	205457707	<u>8,081</u>
Total CFDA Number 93.600			<u>107,756</u>
Total Passed Through State Department of Education			<u>\$ 107,756</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>\$ 107,756</u>
U.S. DEPARTMENT OF AGRICULTURE			
<u>Passed Through the State Department of Agriculture</u>			
*School Breakfast Program	10.553	71401601	\$ 192,275
*National School Lunch Program - Cash Assistance	10.555	71301601	392,858
*National School Lunch Prog. - Non-Cash Assistance	10.555	N/A	<u>49,681</u>
Total CFDA Number 10.555			<u>442,539</u>
*National School Lunch Program Equip. Assistance	10.579	6TX300355	51,489
*Summer Feeding Program - Cash Assistance	10.559	00802	<u>18,778</u>
Total Child Nutrition Cluster			<u>705,081</u>
Total Passed Through the State Department of Agriculture			<u>\$ 705,081</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>\$ 705,081</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 1,302,745</u>

*Clustered Programs.

The above amounts do not include SHARS receipts of \$152,951, which is included as federal revenue in the general fund.

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

NATALIA INDEPENDENT SCHOOL DISTRICT
NOTES ON ACCOUNTING POLICIES FOR FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2016

- For all Federal programs, the District uses the fund types specified in Texas Education Agency's *Financial Accountability System Resource Guide*. Special revenue funds are used to account for resources restricted to, or designated for, specific purposes by a grantor. Federal and state financial assistance generally is accounted for in a Special Revenue Fund.
- The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Governmental Fund types are accounted for using a current financial resources measurement focus. All Federal grant funds were accounted for in a Special Revenue Fund which is a Governmental Fund type.

With this measurement focus, only current assets and current liabilities and the fund balance are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used for the Governmental Fund types. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on General Long-Term Debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and, accordingly, when such funds are received, they are recorded as deferred revenues until earned.

- The period of availability for federal grant funds for the purpose of liquidation of outstanding obligations made on or before the ending date of the federal project period extended 30 days beyond the federal project period ending date, in accordance with provisions of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.
- CFDA number 10.550 pertains to food commodities distributed by USDA under the following categorical programs (as applicable): the National School Lunch Program (CFDA 10.555), the Child and Adult Care Food Program (CFDA 10.558), the Summer Food Service Program (CFDA 10.559), the Commodity Supplemental Food Program (CFDA 10.565), and the Food Distribution Program on Indian Reservations (CFDA 10.567). USDA deleted this number from the CFDA on May 6, 2008. The audit covering Natalia Independent School District fiscal year beginning September 1 2015, and future audits, will therefore identify commodity assistance by the CFDA numbers of the programs under which USDA donated the commodities.

SCHOOLS FIRST QUESTIONNAIRE

Natalia Independent School District

Fiscal Year 2016

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 on the financial statements as a whole?	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 school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?	Yes
SF8	Did the school district not 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?	No
SF10	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year-end.	-0-
SF11	Net Pension Assets (1920) at fiscal year-end.	-0-
SF12	Net Pension Liabilities (2540) at fiscal year-end.	\$2,483,880
SF13	Pension Expense (6147) at fiscal year-end.	\$193,203

**Texas Association of School Boards
Continuing Education Credit Report Service**

**Natalia ISD - District # 163903
Paul Almendarez - ID # 035679
12/8/2015 to 12/8/2016**

Tier 3 - Board Development

TASB Provided

Winter Governance and Legal Seminar - 2016

Corpus Christi, TX

Date earned

Hours earned

General Session - Jaime Casap	2/25/2016	08:15 - 09:15 AM	1.00
The How-To for Small Schools on Holding an Effective School...	2/25/2016	09:30 - 10:45 AM	1.25
Strategic Facility Planning for Small Schools	2/25/2016	11:00 - 12:15 PM	1.25
Technology in Hand, Developing Bring your Own Device Policy	2/25/2016	01:30 - 02:45 PM	1.25
Legal Update	2/25/2016	03:00 - 04:15 PM	1.25
General Session - Kelly McDonald	2/26/2016	08:15 - 09:15 AM	1.00
The Human Factor in Prevention and Recovery	2/26/2016	09:30 - 10:45 AM	1.25
Whose Decision Is It?	2/26/2016	11:15 - 12:30 PM	1.25
Student Panel	2/26/2016	01:15 - 02:00 PM	0.75
Community Engagement: Building a Community for Public...	2/26/2016	02:15 - 03:30 PM	1.25
Small Districts: How Can We Leverage Our Strengths?	2/27/2016	07:00 - 08:00 AM	1.00
General Session - Patrick Briggs	2/27/2016	09:15 - 10:30 AM	1.00

TASA/TASB Convention - 2016

Houston, TX

Are You HB5 College Ready?	9/23/2016	07:30 - 08:30 AM	1.00
Texas Economy	9/23/2016	09:00 - 10:00 AM	1.00
Texas Commission on Next-Generation Assessments and Accounta	9/23/2016	11:00 - 12:00 PM	1.00
Governance That Improves Student Outcomes	9/24/2016	08:00 - 09:00 AM	1.00
Second General Session: Simon Bailey	9/24/2016	10:30 - 12:00 PM	1.00
Delegate Assembly Caucus	9/24/2016	12:30 - 01:45 PM	0.50
Delegate Assembly	9/24/2016	02:00 - 04:00 PM	1.00

Total Hours for **Tier 3** **20.00**

Total hours for Paul Almendarez - 12/8/2015 to 12/8/2016 **20.00**

ATTN Board Members: Because your district, not TASB, is the official keeper of record for your continuing education credits, you should report any errors or missing training credits to your superintendent's secretary rather than to TASB.

ATTN District Personnel: If you have revisions or additions to the training detail contained in this report, please follow the instructions below.

1. If information already listed on the report needs to be revised, the district recordkeeper should mark the necessary change on the report itself and fax it to TASB. Please allow 30 days for TASB to post the changes.
2. If TASB training took place that is not listed on the report and it has been at least 30 days since the training, the recordkeeper should fax TASB a copy of the certificate or credit/scantron form provided at the event. If training documentation has been lost, fax TASB the name of the board member, name and date of the event, name of each session attended and the number of credit hours earned for each session. Please allow 30 days for TASB to post the changes.
3. If non-TASB training took place that is not listed on the report, the recordkeeper should submit the credit on-line.

E-Mail: cec@tasb.org

TASB Main Number: 800-580-8272 ext. 2454

Fax: 512-467-3642



**Texas Association of School Boards
Continuing Education Credit Report Service**

Natalia ISD - District # 163903

Andrew Besa - ID # 091103

12/8/2015 to 12/8/2016

Tier 3 - Board Development

TASB Provided

Grassroots Meeting - 2016

ESC Region 20 - San Antonio

Varies

Date earned

Hours earned

2/4/2016

06:00 - 08:15 PM

1.50

Winter Governance and Legal Seminar - 2016

Corpus Christi, TX

General Session - Jaime Casap

2/25/2016

08:15 - 09:15 AM

1.00

Boardmanship Basics (TASB ISD)

2/25/2016

09:30 - 12:15 PM

2.50

Student Discipline and Truancy

2/25/2016

01:30 - 02:45 PM

1.25

Bridging and Bonding for High Performing School Boards

2/25/2016

03:00 - 04:15 PM

1.25

General Session - Kelly McDonald

2/26/2016

08:15 - 09:15 AM

1.00

School Law Basics (TASB ISD)

2/26/2016

09:30 - 10:45 AM

1.25

Time Saving Tips for Meetings (Board Officers Academy)

2/26/2016

11:15 - 12:30 PM

1.25

Student Panel

2/26/2016

01:15 - 02:00 PM

0.75

District Planning and Budget Basics (TASB ISD)

2/26/2016

02:15 - 05:15 PM

2.50

Small Districts: How Can We Leverage Our Strengths?

2/27/2016

07:00 - 08:00 AM

1.00

General Session - Patrick Briggs

2/27/2016

09:15 - 10:30 AM

1.00

Summer Leadership Institute San Antonio - 2016

San Antonio

Friday General Session - Consuelo Kickbusch

6/17/2016

08:00 - 09:15 AM

1.00

How Essential is a School Board Self-Evaluation?

6/17/2016

09:30 - 10:45 AM

1.25

Under Siege: Competitive Forces Facing Public Education

6/17/2016

11:15 - 12:30 PM

1.25

10 Pitfalls to Avoid in a School District Election

6/17/2016

03:30 - 04:45 PM

1.25

Total Hours for Tier 3

21.00

Total hours for Andrew Besa - 12/8/2015 to 12/8/2016

21.00

ATTN Board Members: Because your district, not TASB, is the official keeper of record for your continuing education credits, you should report any errors or missing training credits to your superintendent's secretary rather than to TASB.

ATTN District Personnel: If you have revisions or additions to the training detail contained in this report, please follow the instructions below.

1. If information already listed on the report needs to be revised, the district recordkeeper should mark the necessary change on the report itself and fax it to TASB. Please allow 30 days for TASB to post the changes.
2. If TASB training took place that is not listed on the report and it has been at least 30 days since the training, the recordkeeper should fax TASB a copy of the certificate or credit/scantron form provided at the event. If training documentation has been lost, fax TASB the name of the board member, name and date of the event, name of each session attended and the number of credit hours earned for each session. Please allow 30 days for TASB to post the changes.
3. If non-TASB training took place that is not listed on the report, the recordkeeper should submit the credit on-line.

E-Mail: cec@tasb.org

TASB Main Number: 800-580-8272 ext. 2454

Fax: 512-467-3642



**Texas Association of School Boards
Continuing Education Credit Report Service**

Natalia ISD - District # 163903

Jack Bradley - ID # 085303

12/8/2015 to 12/8/2016

Tier 3 - Board Development

Date earned

Hours earned

TASB Provided

Winter Governance and Legal Seminar - 2016

Corpus Christi, TX

General Session - Jaime Casap	2/25/2016	08:15 - 09:15 AM	1.00
Courtroom Drama: Case Study of Lubbock ISD's Jesus Tattoo Case	2/25/2016	09:30 - 10:45 AM	1.25
Ready for Takeoff: Leaders Now Boarding	2/25/2016	11:00 - 12:15 PM	1.25
Employee Benefits 101	2/25/2016	01:30 - 02:45 PM	1.25
Perspectives in Ethics	2/25/2016	03:00 - 04:15 PM	1.25
General Session - Kelly McDonald	2/26/2016	08:15 - 09:15 AM	1.00
Intro to Parliamentary Procedure (Board Officer Academy	2/26/2016	09:30 - 10:45 AM	1.25
Keys to a Successful Construction Project	2/26/2016	11:15 - 12:30 PM	1.25
Student Panel	2/26/2016	01:15 - 02:00 PM	0.75
Effective Advocacy in 3 Steps	2/26/2016	02:15 - 03:30 PM	1.25
Evaluating Your Team's Performance	2/26/2016	04:00 - 05:15 PM	1.25

Total Hours for **Tier 3** **12.75**

Total hours for Jack Bradley - 12/8/2015 to 12/8/2016 **12.75**

ATTN Board Members: Because your district, not TASB, is the official keeper of record for your continuing education credits, you should report any errors or missing training credits to your superintendent's secretary rather than to TASB.

ATTN District Personnel: If you have revisions or additions to the training detail contained in this report, please follow the instructions below.

1. If information already listed on the report needs to be revised, the district recordkeeper should mark the necessary change on the report itself and fax it to TASB. Please allow 30 days for TASB to post the changes.
2. If TASB training took place that is not listed on the report and it has been at least 30 days since the training, the recordkeeper should fax TASB a copy of the certificate or credit/scantron form provided at the event. If training documentation has been lost, fax TASB the name of the board member, name and date of the event, name of each session attended and the number of credit hours earned for each session. Please allow 30 days for TASB to post the changes.
3. If non-TASB training took place that is not listed on the report, the recordkeeper should submit the credit on-line.

E-Mail: cec@tasb.org

TASB Main Number: 800-580-8272 ext. 2454

Fax: 512-467-3642



**Texas Association of School Boards
Continuing Education Credit Report Service**

**Natalia ISD - District # 163903
Fernando Garza - ID # 091102
12/8/2015 to 12/8/2016**

<u>Tier 3 - Board Development</u>	<u>Date earned</u>	<u>Hours earned</u>
TASB Provided		
General Session - Jaime Casap	2/25/2016	08:15 - 09:15 AM 1.00
Boardmanship Basics (TASB ISD)	2/25/2016	09:30 - 12:15 PM 2.50
Student Discipline and Truancy	2/25/2016	01:30 - 02:45 PM 1.25
Bridging and Bonding for High Performing School Boards	2/25/2016	03:00 - 04:15 PM 1.25
General Session - Kelly McDonald	2/26/2016	08:15 - 09:15 AM 1.00
School Law Basics (TASB ISD)	2/26/2016	09:30 - 10:45 AM 1.25
Time Saving Tips for Meetings (Board Officers Academy)	2/26/2016	11:15 - 12:30 PM 1.25
Student Panel	2/26/2016	01:15 - 02:00 PM 0.75
District Planning and Budget Basics (TASB ISD)	2/26/2016	02:15 - 05:15 PM 2.50
New and First-Term Trustees: What am I Thinking About Differently?	2/27/2016	07:00 - 08:00 AM 1.00
General Session - Patrick Briggs	2/27/2016	09:15 - 10:30 AM 1.00
Total Hours for Tier 3		14.75
Total hours for Fernando Garza - 12/8/2015 to 12/8/2016		14.75

ATTN Board Members: Because your district, not TASB, is the official keeper of record for your continuing education credits, you should report any errors or missing training credits to your superintendent's secretary rather than to TASB.

ATTN District Personnel: If you have revisions or additions to the training detail contained in this report, please follow the instructions below.

1. If information already listed on the report needs to be revised, the district recordkeeper should mark the necessary change on the report itself and fax it to TASB. Please allow 30 days for TASB to post the changes.
2. If TASB training took place that is not listed on the report and it has been at least 30 days since the training, the recordkeeper should fax TASB a copy of the certificate or credit/scantron form provided at the event. If training documentation has been lost, fax TASB the name of the board member, name and date of the event, name of each session attended and the number of credit hours earned for each session. Please allow 30 days for TASB to post the changes.
3. If non-TASB training took place that is not listed on the report, the recordkeeper should submit the credit on-line.

E-Mail: cec@tasb.org

TASB Main Number: 800-580-8272 ext. 2454

Fax: 512-467-3642



**Texas Association of School Boards
Continuing Education Credit Report Service**

Natalia ISD - District # 163903

ERIC OWENS - ID # 100521

12/8/2015 to 12/8/2016

ERIC OWENS has no training credit hours for the date range selected. The most complete training credit information is displayed when the date fields are left blank. Please try again.

ATTN Board Members: Because your district, not TASB, is the official keeper of record for your continuing education credits, you should report any errors or missing training credits to your superintendent's secretary rather than to TASB.

ATTN District Personnel: If you have revisions or additions to the training detail contained in this report, please follow the instructions below.

1. If information already listed on the report needs to be revised, the district recordkeeper should mark the necessary change on the report itself and fax it to TASB. Please allow 30 days for TASB to post the changes.
2. If TASB training took place that is not listed on the report and it has been at least 30 days since the training, the recordkeeper should fax TASB a copy of the certificate or credit/scantron form provided at the event. If training documentation has been lost, fax TASB the name of the board member, name and date of the event, name of each session attended and the number of credit hours earned for each session. Please allow 30 days for TASB to post the changes.
3. If non-TASB training took place that is not listed on the report, the recordkeeper should submit the credit on-line.

E-Mail: cec@tasb.org

TASB Main Number: 800-580-8272 ext. 2454

Fax: 512-467-3642



**Texas Association of School Boards
Continuing Education Credit Report Service**

**Natalia ISD - District # 163903
Tiffany Rodriguez - ID # 077906
12/8/2015 to 12/8/2016**

Tiffany Rodriguez has no training credit hours for the date range selected. The most complete training credit information is displayed when the date fields are left blank. Please try again.

ATTN Board Members: Because your district, not TASB, is the official keeper of record for your continuing education credits, you should report any errors or missing training credits to your superintendent's secretary rather than to TASB.

ATTN District Personnel: If you have revisions or additions to the training detail contained in this report, please follow the instructions below.

1. If information already listed on the report needs to be revised, the district recordkeeper should mark the necessary change on the report itself and fax it to TASB. Please allow 30 days for TASB to post the changes.
2. If TASB training took place that is not listed on the report and it has been at least 30 days since the training, the recordkeeper should fax TASB a copy of the certificate or credit/scantron form provided at the event. If training documentation has been lost, fax TASB the name of the board member, name and date of the event, name of each session attended and the number of credit hours earned for each session. Please allow 30 days for TASB to post the changes.
3. If non-TASB training took place that is not listed on the report, the recordkeeper should submit the credit on-line.

E-Mail: cec@tasb.org

TASB Main Number: 800-580-8272 ext. 2454

Fax: 512-467-3642



**Texas Association of School Boards
Continuing Education Credit Report Service**

Natalia ISD - District # 163903

Eric Smith - ID # 054345

12/8/2015 to 12/8/2016

Tier 3 - Board Development

TASB Provided

TASB Legislative Advisory Council - 2016

TASB LAC II

varies

Date earned

Hours earned

6/16/2016

3.00

Grassroots Meeting - 2016

ESC Region 20 - San Antonio

Varies

2/4/2016

06:00 - 08:15 PM

1.50

Winter Governance and Legal Seminar - 2016

General Session - Jaime Casap

The How-To for Small Schools on Holding an Effective School...

Strategic Facility Planning for Small Schools

Technology in Hand, Developing Bring your Own Device Policy

Legal Update

General Session - Kelly McDonald

Around the Fire: Conversations in an Open Space

Time Saving Tips for Meetings (Board Officers Academy)

Student Panel

Community Engagement: Building a Community for Public...

Evaluating Your Team's Performance

General Session - Patrick Briggs

Corpus Christi, TX

2/25/2016

08:15 - 09:15 AM

1.00

2/25/2016

09:30 - 10:45 AM

1.25

2/25/2016

11:00 - 12:15 PM

1.25

2/25/2016

01:30 - 02:45 PM

1.25

2/25/2016

03:00 - 04:15 PM

1.25

2/26/2016

08:15 - 09:15 AM

1.00

2/26/2016

09:30 - 10:45 AM

1.25

2/26/2016

11:15 - 12:30 PM

1.25

2/26/2016

01:15 - 02:00 PM

0.75

2/26/2016

02:15 - 03:30 PM

1.25

2/26/2016

04:00 - 05:15 PM

1.25

2/27/2016

09:15 - 10:30 AM

1.00

Summer Leadership Institute San Antonio - 2016

Friday General Session - Consuelo Kickbusch

Overcoming the Barriers to Effective Parent Engagement

Planning and Conducting Your Own Superintendent Search

San Antonio

6/17/2016

08:00 - 09:15 AM

1.00

6/17/2016

11:15 - 12:30 PM

1.25

6/17/2016

03:30 - 04:45 PM

1.25

Total Hours for **Tier 3**

21.75

Total hours for Eric Smith - 12/8/2015 to 12/8/2016

21.75

ATTN Board Members: Because your district, not TASB, is the official keeper of record for your continuing education credits, you should report any errors or missing training credits to your superintendent's secretary rather than to TASB.

ATTN District Personnel: If you have revisions or additions to the training detail contained in this report, please follow the instructions below.

1. If information already listed on the report needs to be revised, the district recordkeeper should mark the necessary change on the report itself and fax it to TASB. Please allow 30 days for TASB to post the changes.
2. If TASB training took place that is not listed on the report and it has been at least 30 days since the training, the recordkeeper should fax TASB a copy of the certificate or credit/scantron form provided at the event. If training documentation has been lost, fax TASB the name of the board member, name and date of the event, name of each session attended and the number of credit hours earned for each session. Please allow 30 days for TASB to post the changes.
3. If non-TASB training took place that is not listed on the report, the recordkeeper should submit the credit on-line.

E-Mail: cec@tasb.org

TASB Main Number: 800-580-8272 ext. 2454

Fax: 512-467-3642



EDGAR B. CAMACHO

1206 OAK LANE
HONDO, TX 78861 USA
recamacho18@yahoo.com

Primary Phone: (361) 460-1059
Alternate Phone:

Educational Background

High School Education

School Name: **Luling High School** GPA: **0.00**
City/State: **Luling, TX** GPA Scale: **0.00**
Graduated: **Yes**
Comments:

Post High School Education

- #1 Degree: **DOCTORATE** Graduated: **Yes**
Institution: **WALDEN UNIVERSITY** Expected Graduation:
Last Attended: **04/26/2015** GPA: **3.85**
Major: **Educational Leadership** Credits: **42.00**
Minor: Additional Credits: **0.00**
Academic Years: **6.00**
- #2 Degree: **Certificate** Graduated: **Yes**
Institution: **TEXAS STATE UNIVERSITY** Expected Graduation:
Last Attended: **05/08/2001** GPA: **3.75**
Major: **Superintendent Certification** Credits: **15.00**
Minor: Additional Credits: **0.00**
Academic Years: **0.00**
- #3 Degree: **Certificate** Graduated: **Yes**
Institution: ***Institution not in the list*** Expected Graduation:
Last Attended: **06/30/1999** GPA: **4.00**
Major: **EDUCATIONAL ADMINISTRATION** Credits: **0.00**
Minor: Additional Credits: **0.00**
Academic Years: **0.00**
- #4 Degree: **MASTERS** Graduated: **Yes**
Institution: **TEXAS STATE UNIVERSITY** Expected Graduation:
Last Attended: **08/10/1996** GPA: **3.58**
Major: **PHYSICAL EDUCATION** Credits: **36.00**
Minor: Additional Credits: **0.00**
Academic Years: **0.00**

Certification/License Information

- #1 Certification Type: **STANDARD** Current Certification: **Yes**
Certification #: Issue Date: **08/27/2001**
State: **TX** Expiration Date: **02/28/2019**
Institution: **TEXAS STATE UNIVERSITY**
AREA: **Superintendent**
SUBJECT:
- #2 Certification Type: **PROVISIONAL** Current Certification: **Yes**
Certification #: Issue Date: **06/01/1999**
State: **TX** Expiration Date:
Institution: ***Institution not in the list***
AREA: **Principal**
SUBJECT:

Certification/License Information - Continued

#3 Certification Type: **PROVISIONAL** Current Certification: **Yes**
Certification #: Issue Date: **12/11/1990**
State: **TX** Expiration Date:
Institution: **TEXAS STATE UNIVERSITY**
AREA: **Physical Education**
SUBJECT: **Biology**

Employment History

#1 Hondo ISD Title: **Assistant Principal**
2602 Ave E Dates: **08/06/2012 - 06/07/2020**
Hondo TX 78861 Salary: **\$65,398.00 - \$0.00**
Contact: **Steve Alvarado (830) 444-8218**
Email: **steve.deltag@gmail.com**
Duties: **Responsible for all aspects of student discipline, campus attendance, HVAC system facilitator, and a member of a campus administrative team that has greatly supported the professional growth of all campus staff.**
Currently Employed: **Yes** OK To Contact Employer: **Yes**
Reason For Leaving: **I enjoy working for the students, staff, and community as a district superintendent.**

#2 Baird ISD Title: **Superintendent of Schools**
PO Box 1147 Dates: **01/07/2008 - 05/27/2011**
Baird TX 79504 Salary: **\$83,000.00 - \$85,000.00**
Contact: **Kenneth Brock (325) 725-4626**
Email: **kbrock5@juno.com**
Duties: **Superintendent of Schools in charge of the business and educational departments.**
Currently Employed: **No** OK To Contact Employer: **Yes**
Reason For Leaving: **Mutual separation between the school board and myself**

#3 Freer ISD Title: **Superintendent**
902 S. Norton Dates: **07/01/2003 - 12/31/2007**
Freer TX 78357 Salary: **\$0.00 - \$0.00**
Contact: **Steve Van Matre (361) 394-6025**
Email: **svanmatre@freerisd.net**
Duties: **Superintendent of Schools in charge of the business and educational departments.**
Currently Employed: **No** OK To Contact Employer: **Yes**
Reason For Leaving: **Moved to a different district as superintendent**

#4 Luling ISD Title: **Asst. Superintendent**
212 E. Bowie Dates: **08/05/1991 - 06/27/2003**
Luling, TX 78648 Salary: **\$0.00 - \$0.00**
Contact: **George Bujnoch (retired) (830) 875-2648**
Email:
Duties: **ASSISTANT SUPERINTENDENT/SPECIAL PROGRAMS DIRECTOR/ASSISTANT DIRECTOR SPECIAL PROGRAMS Supervised a staff of three and worked with the Superintendent and Director of Business Services and administration to provide support for activities and programs related to educational programs for up to 1,600 students in the District.**
Currently Employed: **No** OK To Contact Employer: **Yes**
Reason For Leaving: **Professional Advancement**

References

#1 Alvarado, Steve

Email: **salvarado@hondoisd.net**

Phone: **(830) 444-8218**

Status: **Completed**

Relationship: **Supervisor**

Last Updated: **06/22/2016 11:04 AM**

1. Please provide the applicant's dates of employment with your business/organization.
7-2013 to present

2. How long have you known this applicant?

3 years

3. Briefly describe the applicant's job title and responsibilities.

Assistant Principal at McDowell Middle School- responsible for providing assistance in all campus operations and supervision of student and staff supervision, campus instructional materials coordinator, emergency operations officer, attendance officer and formal staff evaluator

4. What was the applicant's reason for leaving?

still employed in good standing

5. Describe the applicant's attendance.

Excellent

6. Was the applicant willing to work hard (self-disciplined)?

Very strong work ethic an willingness to learn the unknown.

7. Please describe the applicant's communication skills?

Supportive and positive with staff, students and parents.

8. What is the applicant's ability to plan, organize and complete projects on time?

Excellent

9. Please rate the applicant's relationship with coworkers and supervisors.

Excellent

10. Is the applicant dependable?

yes

11. Is the applicant detail oriented?

yes

12. Please list the applicant's technical skills.

Tech savvy, able to generate analysis reports and provide detailed assessments of campus issues or concerns affecting the learning environment.

13. Describe the work environment that was best for the applicant.

Fun, mutually respectful and dedicated to the benefit of all students.

14. Would you rehire this person?

Yes

References - Continued

15. Additional Comments:

Dr. Camacho has been a dedicated, loyal and supportive member of the campus administrative team. His willingness to see the good in others is an asset to this district and his love for students is the basis for him being an exceptional leader.

#2 **Graff, Tim**

Email: **tgraff@hondoisd.net**

Phone: **(830) 931-5654**

Status: **Completed**

Relationship: **coworker**

Last Updated: **06/22/2016 1:22 PM**

1. Please provide the applicant's dates of employment with your business/organization.
2012 school year to present.

2. How long have you known this applicant?

Approximately five years.

3. Briefly describe the applicant's job title and responsibilities.

Mr. Camacho is our campus's Vice Principal and works with teachers, students and administrators in areas including, but not limited to: discipline, student motivation, professional development, and teacher support.

4. What was the applicant's reason for leaving?

Mr. Camacho is currently employed by our district and is not leaving our campus unless he secures the desired position in Natalia.

5. Describe the applicant's attendance.

Excellent

6. Was the applicant willing to work hard (self-disciplined)?

Absolutely. Mr. Camacho is a man who clearly cares about getting things done the right way, rather than simply getting them done.

7. Please describe the applicant's communication skills?

Mr. Camacho displays strong communication skills and constantly attempts to be transparent in his decision making process.

8. What is the applicant's ability to plan, organize and complete projects on time?

Excellent

9. Please rate the applicant's relationship with coworkers and supervisors.

Excellent

10. Is the applicant dependable?

yes

11. Is the applicant detail oriented?

yes

12. Please list the applicant's technical skills.

I'm not sure I have enough information to answer this question. To my knowledge, Mr. Camacho's technical skills were adequate to perform his duties. I was never aware of a situation in which they were found to be lacking.

References - Continued

13. Describe the work environment that was best for the applicant.
Mr. Camacho works well in an environment with a clear directive or goal and the autonomy to work towards that goal as he sees fit.
14. Would you rehire this person?
Yes
15. Additional Comments:
Edgar Camacho would make a strong addition to any community or team to which he belongs.

#3 Van Matre, Steve

Email: **svanmatre@freerisd.net**
Phone: **(361) 394-6025** Relationship: **Co-Worker**
Status: **Completed** Last Updated: **06/28/2016 3:08 PM**

1. Please provide the applicant's dates of employment with your business/organization.
August 2004 thru 2009
2. How long have you known this applicant?
12 years
3. Briefly describe the applicant's job title and responsibilities.
Superintendent of Schools
4. What was the applicant's reason for leaving?
Relocation
5. Describe the applicant's attendance.
Excellent
6. Was the applicant willing to work hard (self-disciplined)?
Outstanding work ethic and character.
7. Please describe the applicant's communication skills?
Excellent!
8. What is the applicant's ability to plan, organize and complete projects on time?
Excellent
9. Please rate the applicant's relationship with coworkers and supervisors.
Excellent
10. Is the applicant dependable?
yes
11. Is the applicant detail oriented?
yes
12. Please list the applicant's technical skills.
Very computer savvy.
13. Describe the work environment that was best for the applicant.
Focused, child centered, parent friendly service oriented.

References - Continued

14. Would you rehire this person?

Yes

15. Additional Comments:

Outstanding educator, husband and father. Edgar would make a great additional to any school district and community.

#4 **Bellar, Jarod**

Email: **jbellar@baird.esc14.net**

Phone: **(325) 854-1400 Ext 305**

Relationship: **Colleague**

Status: **Completed**

Last Updated: **06/22/2016 12:05 PM**

1. Please provide the applicant's dates of employment with your business/organization.

2008-2011

2. How long have you known this applicant?

16 years

3. Briefly describe the applicant's job title and responsibilities.

Dr. Camacho was the superintendent of Baird ISD. He oversaw the daily operations of the district.

4. What was the applicant's reason for leaving?

Resigned to seek employment elsewhere

5. Describe the applicant's attendance.

Excellent

6. Was the applicant willing to work hard (self-disciplined)?

Dr. Camacho was a very hard worker with a clear vision for the district.

7. Please describe the applicant's communication skills?

Dr. Camacho was able to communicate effectively with all stakeholders of the district.

8. What is the applicant's ability to plan, organize and complete projects on time?

Excellent

9. Please rate the applicant's relationship with coworkers and supervisors.

Excellent

10. Is the applicant dependable?

yes

11. Is the applicant detail oriented?

yes

12. Please list the applicant's technical skills.

13. Describe the work environment that was best for the applicant.

14. Would you rehire this person?

Yes

15. Additional Comments:

#5 **Hernandez, Virginia**

Email: **vhernandez@hondoisd.net**

Phone: **(830) 426-1690**

Status: **Completed**

Relationship: **co-worker**

Last Updated: **11/03/2016 10:27 AM**

1. Please provide the applicant's dates of employment with your business/organization.
08/2012 to present

2. How long have you known this applicant?

5 years

3. Briefly describe the applicant's job title and responsibilities.

He is the vice principal at our school and he is responsible for discipline. He also helps out during lunch and after school supervising students. He observes and walks through classrooms. He supports teachers in any aspect necessary to maintain safety in and out of class.

4. What was the applicant's reason for leaving?

He is looking to advance in his educational career.

5. Describe the applicant's attendance.

Excellent

6. Was the applicant willing to work hard (self-disciplined)?

Yes, he is very hardworking and willing to help wherever necessary without complaint. He is easy to get along with and is very personable and just makes you feel welcomed. He also is very observant and will pick up the slack in any area that is needing it.

7. Please describe the applicant's communication skills?

Is willing to let you know what he needs and is a good listener also. Takes constructive criticism as someone trying to get things to work easier and better but also is willing to give it in a positive and supportive manner.

8. What is the applicant's ability to plan, organize and complete projects on time?

Excellent

9. Please rate the applicant's relationship with coworkers and supervisors.

Excellent

10. Is the applicant dependable?

yes

11. Is the applicant detail oriented?

yes

12. Please list the applicant's technical skills.

He is very knowledgeable in outlook, word, eduphoria, skyward, and review 360.

References - Continued

13. Describe the work environment that was best for the applicant.

He is visible at all times and has an open door policy. He makes you comfortable to want to speak to him about both the good and the bad. He is very supportive and does good in an environment which is willing to grow. He does put students learning first but also knows that in order for learning to happen their has to be a safe and orderly environment. He is also willing to take on the challenge of bringing positive change to an environment that is in need of it.

14. Would you rehire this person?

Yes

15. Additional Comments:

I know Mr. Camacho will be a great asset to any school district he is a part of. I would hate to see him go but in order to grow in your career we sometimes have to make changes. He is a great leader and person both inside and out and will truly be missed. He always has a smile on his face and makes our work environment very positive helping build moral.

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

LORI ROBINSON

14114 SMOKEY WAY
SAN ANTONIO, TX 78217 USA
mathqueen@satx.rr.com

Primary Phone: (210) 725-7773
Alternate Phone:

Educational Background

High School Education

School Name: **Devine High School** GPA: **0.00**
City/State: **Devine, TX** GPA Scale: **0.00**
Graduated: **Yes**
Comments:

Post High School Education

#1 Degree: **BACHELORS** Graduated: **Yes**
Institution: **UTSA** Expected Graduation:
Last Attended: **12/19/2003** GPA: **0.00**
Major: **MATHEMATICS** Credits: **0.00**
Minor: Additional Credits: **0.00**
Academic Years: **0.00**

Certification/License Information

#1 Certification Type: **STANDARD** Current Certification: **Yes**
Certification #: Issue Date: **04/09/2011**
State: **TX** Expiration Date: **07/31/2019**
Institution:
AREA: **Mathematics**
SUBJECT:

#2 Certification Type: **STANDARD** Current Certification: **Yes**
Certification #: Issue Date: **08/01/2007**
State: **TX** Expiration Date: **07/31/2019**
Institution: **A+ TEXAS TEACHERS**
AREA: **Mathematics**
SUBJECT:

Employment History

#1 North East ISD Title: **Assistant Director - Secondary Mathematics**
8961 Tesoro Dates: **05/06/2013 - 11/21/2016**
San Antonio/TX/78217 Salary: **\$0.00 - \$76,000.00**
Contact: **Patricia Castellano (210) 407-0323**
Email: **pcaste@neisd.net**

Employment History - Continued

Duties: * Program Supervisor for 6th - 12th mathematics * Provide research-based professional development through different venues: whole group, campus-based, leadership meetings, virtual * Provide data, protocols, and guidance for numerous data debriefs throughout the school year * Led three Instructional Materials adoption: Proclamation 2014, 2015, 2017 * Established and manage an innovative virtual course for 8th grade Geometry students * Manage a large budget efficiently and effectively * Create, manage, and facilitate large-scale professional developments * Provide leadership and assistance to campus leadership, teachers, and students for the improvement of mathematics instruction * Implemented a coaching cycle to utilized with coaching teachers * Assessed district program needs to implement necessary structures, initiatives, and set goals * Create and implement the District Improvement Plan and Program Improvement Plan * Created a cross-campus course selection guide for all students based on the Foundation Program and Endorsements * Oversee 7 Instructional Specialists * Model teach for teachers in need of support * Implemented Design Thinking protocols to find solutions to the deficits in the district data * Lead book studies in different groups of people: peers, district strict leadership, specialists * Write, present, and support curriculum for 6th - 12th grade mathematics * Write, implement, and support the use of district benchmarks

Currently Employed: Yes OK To Contact Employer: Yes
Reason For Leaving: Moving

#2 North East ISD Title: Instructional Specialist
8961 Tesoro Dates: 07/01/2011 - 05/06/2013
San Antonio/TX/78217 Salary: \$0.00 - \$0.00
Contact: Patricia Castellano (210) 407-0323

Email:

Duties: * Supported the district math program for Algebra I, Geometry, Algebra II, PreCalculus, Advanced Quantitative Reasoning, Calculus and Statistics * Provided leadership and assistance to teachers, principals, and supervisors for the improvement of secondary mathematics instruction * Provided classroom demonstration of lessons to model effective mathematics instruction * Mentored campus math leadership in effectively managing and coaching a group of teachers * Observed classroom mathematics activities to provide teachers with constructive feedback to enhance professional growth * Carefully analyzed student performance data and planned interventions according to identified student needs * Designed, supported and implemented staff development programs consistent with the district and national standards for professional staff development and supportive of content and performance standards * Initiated new and innovative professional developments, strategies and practices based on sound research and evaluation * Assisted teachers in developing standards-based instructional strategies and curriculum designed to enhance student achievement * Developed and edited mathematics interim assessments and developed appropriate intervention strategies based on data collected * Wrote curriculum for Geometry, Algebra II and PreCalculus that met the rigor of the state standards and assessment and was also aligned to College and Career Readiness Standards

Currently Employed: Yes OK To Contact Employer: Yes
Reason For Leaving: advancement

Employment History - Continued

#3 Judson ISD Title: Instructional Specialist
8012 Shin Oak Dr Dates: 07/01/2009 - 06/30/2011
Live Oak/TX/78233 Salary: \$0.00 - \$0.00

Contact: Debbie Grady (210) 945-5302
Email:

Duties: * Coordinated the District 6-12 Mathematics Program * Provided leadership and assistance to teachers, principals, and supervisors for the improvement of secondary mathematics instruction * Developed and administered a cost effective budget for documented program needs * Provided classroom demonstration lessons to model effective mathematics instruction * Observed classroom mathematics activities to provide teachers with constructive feedback to enhance professional growth * Carefully analyzed student performance data and planned interventions according to identified student needs * Designed, supported and implemented staff development programs consistent with the district and national standards for professional staff development and supportive of content and performance standards * Initiated new and innovative programs and practices based on sound research and evaluation * Assisted teachers in developing standards-based instructional strategies and curriculum designed to enhance student achievement * Developed and edited mathematics interim assessments and developed appropriate intervention strategies based on data collected * Assisted in writing the application for Algebra Readiness Grant which two middle school in JISD were awarded

Currently Employed: No OK To Contact Employer: Yes
Reason For Leaving: Moved to a different district

#4 Judson ISD - Woodlake Hill MS Title: Classroom Teacher
8012 Shin Oak Dr Dates: 08/20/2007 - 07/01/2009
Live Oak/TX/78233 Salary: \$0.00 - \$0.00

Contact: Marcus Anthony (210) 661-1110
Email:

Duties: * Taught 8th grade mathematics * Taught 8th grade math Special Education classes * Developed and implemented engaging lessons * Appointed campus Department Chair for monitoring and implementing initiatives as needed to meet campus goals and objectives * Carefully analyzed student performance data and planned interventions according to identified student needs * Worked on Campus Site Based Committee * Appointed District strict Instructional Lead Teacher to train and develop teachers district-wide concerning district initiatives * Administered a cost effective budget for the mathematics department

Currently Employed: No OK To Contact Employer: Yes
Reason For Leaving: Marcus Anthony is no longer Principal for Woodlake Hills MS.

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

Marisa ANN Saldana

709 6TH ST
PO BOX 136
NATALIA, TX 78059 USA
Marann98@aol.com

Primary Phone: (210) 414-8093
Alternate Phone:
PO Box: 78059

Educational Background

High School Education

School Name: **Devine High School** GPA: 0.00
City/State: **Devine, TX** GPA Scale: 0.00
Graduated: **Yes**
Comments:

Post High School Education

#1 Degree: **Certificate** Graduated: **No**
Institution: **SAN ANTONIO COLLEGE** Expected Graduation:
Last Attended: **04/20/1998** GPA: **3.00**
Major: **BUISNESS ADMINISTRATION** Credits: **20.00**
Minor: Additional Credits: **0.00**
Academic Years: **0.00**

Certification/License Information

No information was provided.

Employment History

#1 **HEB Grocery** Title: **TXBY Manager**
Dates: **02/16/1998 - 08/18/2016**
Lytle, Tx Salary: **\$18,000.00 - \$50,000.00**
Contact: **Larry Contreras (830) 772-5021**
Email:
Duties: **Ordering, and Billing. Create monthly schedules, maintain a profitable budget. Utilize HEB progeams, as well as Excel spreadsheets to track expenses, invoices, sales. Labor, ect.**
Currently Employed: **Yes** OK To Contact Employer: **Yes**
Reason For Leaving: **Currently employed, but looking for a M-F job that allows me to have more time with my kids.**

References

#1 **Zepeda, Jolene**

Email: **Jayleen_1998@yahoo.com**
Phone: **(210) 825-7265** Relationship: **Acquaintances**
Status: **Completed** Last Updated: **11/15/2016 6:43 PM**

1. Please provide the applicant's dates of employment with your business/organization.
February 1998 to current
2. How long have you known this applicant?
More than 10 years
3. Briefly describe the applicant's job title and responsibilities.
Manager of H-E-B Texas Backyard. Deal with the daily managing of staff, maintaining inventory, scheduling, and excellent customer service.

References - Continued

4. What was the applicant's reason for leaving?
Marisa is looking for a different opportunity with more time with the family. The hours and schedule have become uncondusive.
5. Describe the applicant's attendance.
Excellent
6. Was the applicant willing to work hard (self-disciplined)?
Marisa was a very hard worker. Dedicated to her position and always exhibited fairness to her staff. Marisa, even if it meant staying late, would ensure that tasks were completed and the department was ready for the next day.
7. Please describe the applicant's communication skills?
Watching Marisa interact with customers she was always courteous and would always show respect.
8. What is the applicant's ability to plan, organize and complete projects on time?
Excellent
9. Please rate the applicant's relationship with coworkers and supervisors.
Excellent
10. Is the applicant dependable?
yes
11. Is the applicant detail oriented?
yes
12. Please list the applicant's technical skills.
Marisa is efficient in Microsoft and also has moderate computer skills.
13. Describe the work environment that was best for the applicant.
In the years of working at H-E-B Marisa adapted to many different environments as she was promoted to different departments and positions. Marisa's last position was located partly indoor and outdoor where she adapted to the different temperatures and worked rain or shine.
14. Would you rehire this person?
Yes
15. Additional Comments:
Marisa would be an excellent choice for any position that she is being considered for at your organization. She would be a great asset.

#2 **Martin, Laura**

Email: **Lauravelasquez2028@yahoo.com**
Phone: **(210) 370-2741** Relationship: **Ex coworker / friend**
Status: **Completed** Last Updated: **11/15/2016 4:01 PM**

1. Please provide the applicant's dates of employment with your business/organization.
2000
2. How long have you known this applicant?
20 years

- 3. Briefly describe the applicant's job title and responsibilities.
Organizing food orders Organizing food cases customer service
- 4. What was the applicant's reason for leaving?
Better job and better opportunities
- 5. Describe the applicant's attendance.
Excellent
- 6. Was the applicant willing to work hard (self-disciplined)?
All the time . going out of her way to help everyone
- 7. Please describe the applicant's communication skills?
Very good with people and children and willing to help everybody she could
- 8. What is the applicant's ability to plan, organize and complete projects on time?
Excellent
- 9. Please rate the applicant's relationship with coworkers and supervisors.
Excellent
- 10. Is the applicant dependable?
yes
- 11. Is the applicant detail oriented?
yes
- 12. Please list the applicant's technical skills.
Inventory ordering
- 13. Describe the work environment that was best for the applicant.
Inventory ordering customer service and stocking
- 14. Would you rehire this person?
Yes
- 15. Additional Comments:
She is a very dependable and hard-working

#3 **Medrano, Vanessa**

Email: **Rangelfoundations@yahoo.com**

Phone: **(210) 787-9154**

Status: **Incomplete**

Relationship:

Last Updated: **Never**

***** Questionnaire Not Answered *****

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

SELECT AN OPTION RATING YEAR

2015-2016

Select An Option

Help

Home



Financial Integrity Rating System of Texas

2015-2016 RATINGS BASED ON SCHOOL YEAR 2014-2015 DATA - DISTRICT STATUS DETAIL

Name: NATALIA ISD(163903)		Publication Level 1: 8/8/2016 6:20:16 PM	
Status: Passed		Publication Level 2: 8/8/2016 6:20:16 PM	
Rating: A = Superior		Last Updated: 8/8/2016 6:20:16 PM	
District Score: 98		Passing Score: 31	
#	Indicator Description	Updated	Score
1	<u>Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</u>	3/16/2016 4:16:03 PM	Yes
2	Review the AFR for an unmodified opinion and material weaknesses. The school district must pass 2.A to pass this indicator. The school district fails indicator number 2 if it responds "No" to indicator 2.A. or to both indicators 2.A and 2.B.		
2.A	<u>Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external</u>	3/16/2016 4:16:03 PM	Yes

	<u>independent auditor determines if there was an unmodified opinion.)</u>		
2.B	<u>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.)</u>	3/16/2016 4:16:04 PM	Yes
3	<u>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</u>	3/16/2016 4:16:04 PM	Yes
4	<u>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?</u>	4/20/2016 11:49:01 AM	Yes
5	<u>Was the total unrestricted net asset balance (Net of the accretion of interest for capital appreciation bonds) in the governmental activities column in the Statement of Net Assets greater than zero? (If the school district's change of students in membership over 5 years was 10 percent or more, then the school district passes this indicator.)</u>	4/20/2016 11:49:27 AM	Yes
			1 Multiplier Sum
6	<u>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating</u>	8/4/2016 1:53:02 PM	10

	<u>expenditures (excluding facilities acquisition and construction)? (See ranges below.)</u>		
7	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? (See ranges below.)</u>	6/30/2016 1:35:01 PM	10
8	<u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's change of students in membership over 5 years was 10 percent or more, then the school district passes this indicator.) (See ranges below.)</u>	8/4/2016 1:53:02 PM	10
9	<u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days?</u>	8/4/2016 1:53:03 PM	10
10	<u>Was the debt service coverage ratio sufficient to meet the required debt service? (See ranges below.)</u>	8/4/2016 1:53:03 PM	10
11	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)</u>	3/16/2016 4:16:07 PM	8
12	<u>Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? (If the student enrollment did not decrease, the school district will automatically pass this indicator.)</u>	3/16/2016 4:16:07 PM	10
13	<u>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?</u>	3/16/2016 4:16:07 PM	10
14	<u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u>	3/25/2016 2:09:35 PM	10

15	<u>Did the school district not 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?</u>	3/24/2016 4:36:36 PM	10
			98 Weighted Sum
			1 Multiplier Sum
			98 Score

DETERMINATION OF RATING

A.	Did the district answer ' No ' to Indicators 1, 3, 4, 5, or 2.A? If so, the school district's rating is F for Substandard Achievement regardless of points earned.	
B.	Determine the rating by the applicable number of points. (Indicators 6-15)	
	A = Superior	70-100
	B = Above Standard	50-69
	C = Meets Standard	31-49
	F = Substandard Achievement	<31

Home Page: [Financial Accountability](#) | Send comments or suggestions to FinancialAccountability@tea.texas.gov

THE TEXAS EDUCATION AGENCY

1701 NORTH CONGRESS AVENUE · AUSTIN, TEXAS, 78701 · (512) 463-9734

FIRST 4.2.8.0

School FIRST Annual Financial Management Report

Natalia ISD

Title 19 Texas Administrative Code Chapter 109, Budgeting, Accounting, and Auditing Subchapter AA,
Commissioner's Rules Concerning Financial Accountability Rating System, Section 109.1001(o). Effective 8/6/2015.

The template has been established to help the districts in gathering their data and presenting it at their School FIRST hearing. The template may not be all inclusive.

Superintendent's Current Employment Contract

A copy of the superintendent's current employment contract at the time of the School FIRST hearing is to be provided. In lieu of publication in the annual School FIRST financial management report, the school district may chose to publish the superintendent's employment contract on the school district's Internet site.

If published on the Internet, the contract is to remain accessible for twelve months.

Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period
Ended August 31, 2016

Description of Reimbursements	Superintendent		Board	Board	Board	Board	Board	Board	Board	Board	Board/other
	M. Steck 9/15-05/16	H.Cone 8/16-Current	Member 1	Member 2	Member 3	Member 4	Member 5	Member 6	Member 7	ALL	
Meals	\$325.25		\$124.00	\$124.00	\$124.00	\$124.00	\$124.00	\$124.00	\$124.00	\$124.00	
Lodging		\$305.09	\$194.35	\$194.35	\$194.35	\$194.35	\$194.35	\$194.35	\$194.35		
Transportation			\$361.00	\$321.00	\$321.00	\$321.00	\$431.00	\$321.00			
Motor Fuel											
Other			\$675.00	\$660.00	\$350.00	\$350.00	\$660.00	\$350.00			\$2,564.98
Total	\$325.25	\$305.09	\$1,354.35	\$1,299.35	\$989.35	\$989.35	\$1,409.35	\$989.35	\$0.00	\$7,661.44	

All "reimbursements" expenses, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order are to be reported. Items to be reported per category include:

- A** Meals – Meals consumed out of town, and in-district meals at area restaurants (outside of board meetings, excludes catered board meeting meals).
- B** Lodging - Hotel charges.
- C** Transportation - Airfare, car rental (can include fuel on rental, taxis, mileage reimbursements, leased cars, parking and tolls).
- D** Motor fuel – Gasoline.
- E** Other: - Registration fees, telephone/cell phone, internet service, fax machine, and other reimbursements (or on-behalf of) to the superintendent and board member not defined above.

Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services

For the Twelve-Month Period

Ended August 31, 2016

Name(s) of Entity(ies)	Amount Received \$
------------------------	-----------------------

Total	\$0.00
-------	--------

Compensation does not include business revenues generated from a family business (farming, ranching, etc.) that has no relation to school district business.

Gifts Received by Executive Officers and Board Members (and First Degree Relatives, if any)

(gifts that had an economic value of \$250 or more in the aggregate in the fiscal year)

For the Twelve-Month Period

Ended August 31, 2016

	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7	Board/other ALL
Total	0	0	0	0	0	0	0	0	0

Note – An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification for local officials.

Business Transactions Between School District and Board Members

For the Twelve-Month Period

Ended August 31, 2016

	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Amounts	0	0	0	0	0	0	0

Note - The summary amounts reported under this disclosure are not to duplicate the items disclosed in the summary schedule of reimbursements received by board members.

COLEMAN, HORTON & COMPANY, LLP

Certified Public Accountants

400 E. NOPAL ST.

UVALDE, TEXAS 78801-5305

ROBERT O. COLEMAN, CPA
STEPHEN L. HORTON, CPA
DEBORAH V. McDONALD, CPA
DEREK L. WALKER, CPA
DUSTY R. ROUTH, CPA

830-278-6276
FAX 830-278-6868
chc@colemanhortoncpa.com

December 12, 2016

To the Board of Trustees
Natalia Independent School District
Natalia, Texas

We are pleased to serve as independent auditors for the Natalia Independent School District (the "District") for the year ended August 31, 2017. This letter confirms our understanding of the audit and non-audit services which you have engaged us to perform.

Stephen L. Horton will be the partner in charge of all work we perform for you. We believe that frequent and timely communication throughout the year facilitates the conduct of the annual audit; we may be able to assist you in resolving current problems as they arise. Please call whenever you feel that we can be of assistance.

Professional standards promulgated by The American Institute of Certified Public Accountants (AICPA), the Government Accountability Office (GAO), and others require that auditors be independent of the clients for whom they perform attest services and that they document their independence. These standards apply to the services we will be providing the Natalia Independent School District. They may restrict some of the non-audit services we can do for you (such as your bookkeeping), but they allow us to provide numerous other services as long as you agree to perform the following functions:

- Make all management decisions and perform all management functions;
- Designate an individual (preferably in senior management) who possesses suitable skill, knowledge, and/or experience to oversee the preparation of suggested adjustments and the draft of financial statements, including the adjustments needed to convert fund information to government-wide information in the annual financial statements, and to oversee the filing of statements with appropriate regulatory or funding agencies;
- Evaluate the adequacy and results of the services performed by us;
- Accept the responsibility for:
 - The District's accounting and information systems;
 - Adjustments we have suggested and you have approved;
 - The financial statements and other reports we have helped you prepare and you have approved, such as the audit data feed;
 - The submission of those financial statements and reports to TEA and other appropriate oversight or granting agencies;
- Establish and maintain internal controls over the budgeting and bookkeeping process and over the data and report submission processes required by TEA, the Municipal Advisory Council, the Office of Management and Budget, and others.

This agreement is limited to the audit of financial statements for fiscal year 2017 and any of the non-audit services discussed below.

Objectives of this Engagement

Report on the Audit of Basic Financial Statements

The first objective of our engagement is to perform procedures in accordance with U.S. generally accepted auditing standards issued by the AICPA so that we can express an opinion on the fairness of the presentation of the governmental activities, each major fund, and the aggregate remaining fund information (which collectively comprise the District's basic financial statements) as of and for the year ended August 31, 2017, in all material respects, in conformity with accounting principles generally accepted in the United States of America.

The following supplementary information accompanying the basic financial statements is required by generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) The Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund, the Schedule of the District's Proportionate Share of the Net Pension Liability, and the Schedule of District Contributions.

In addition to the required supplementary information (RSI) listed above, the following supplementary information accompanying the basic financial statements will be subjected to limited auditing procedures. We will provide an opinion on this supplementary information in relation to the basic financial statements taken as a whole but not on the information itself.

- 1) Schedule of Delinquent Taxes Receivable
- 2) Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – National School Breakfast and Lunch Program
- 3) Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Debt Service Fund
- 4) Schedule of Expenditures of Federal Awards

If our opinion is other than unmodified, we will discuss the reasons therefore with you in advance.

Other Reports

The second objective is to perform additional procedures enabling us to issue three more reports. We will test and report on the District's internal controls over financial reporting and the District's compliance with laws and regulations and other matters as required by ***Government Auditing Standards***. Related to federal financial assistance, we will issue a third report on compliance with requirements applicable to each major program and on internal control over compliance in accordance with ***OMB Uniform Guidance***. In connection with the ***Government Auditing Standards*** and the ***OMB Uniform Guidance*** reports, we will prepare a ***Schedule of Findings and Questioned Costs***.

We will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

At the conclusion of our audit, we will request certain written representations from the members of the Board of Trustees, the Superintendent, ***the Business Manager*** about the financial statements, internal controls, compliance and other matters. Such representations will include assertions relating to compliance with state and local laws and regulations and compliance with the requirements governing the federal financial assistance programs administered by the District.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Also, we will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. However, because we will not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud or defalcations, may exist and not be detected by us.

Our audit will also include the performance of certain audit procedures for the purpose of reviewing the accuracy of fiscal information provided by the District through the Public Education Information Management System (PEIMS), as required by Section 44.008(b) of the Texas Education Code. Other audit requirements that affect the PEIMS data (the agreed-upon procedures audits for State Compensatory Education and for Dropout records) are covered with other proposals and engagement letters.

Non-Audit Services

We will assist you in preparing the financial statements that TEA requires for fiscal year 2017, including the Electronic Annual Financial Report (AFR pdf File) submission and the GASB Audit Data Feed (TXT File). In addition we will assist in developing and maintaining the appropriate adjustments and worksheets that convert and consolidate the fund financial statements to government-wide financial statements. We will also assist you in preparing statements or reports that are primarily the responsibility of the District's administrators, such as management's discussion and analysis and the letter of transmittal. While these reports are not covered in audited information, we are required to review them for consistency with the statements we audit and reasonableness of claims.

Responsibility of the Natalia Independent School District's Administration

It is our understanding that you will provide us with all of the basic information required for our audit and that you are responsible for the accuracy and completeness of that information. We will advise you about accounting principles and preparation of your financial statements, but the responsibility for the financial statements remains with you. This responsibility includes the maintenance of adequate records and controls relevant to an audit of financial statements, the selection and application of appropriate accounting principles, and the safeguarding of assets.

You, the District, will be responsible for ensuring that the audit report is received by the Texas Education Agency within 150 days of the close of the fiscal year. The District is further responsible for ensuring that other appropriate governmental agencies receive copies of the audit report according to instructions in the *Texas Education Agency Financial Accountability System Resource Guide*.

You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information in conformity with accounting principles generally accepted in the United States.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud, or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud, or illegal acts affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations and for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

We understand that your employees will prepare all cash or other confirmations that we request and will locate any invoices selected by us for testing.

Because, in addition to our report on the basic financial statements, the scope of the engagement includes an audit in accordance with *Government Auditing Standards* and the requirements of the Single Audit Act, we are required to issue reports on compliance with federal and state/local laws and regulations, including legal compliance and reports on your systems of internal control. These reports may be accompanied by observations (findings) on your compliance or on your systems of internal control and a schedule of questioned costs, if the results of our audit procedures require such observations or schedule of questioned costs. If any observations or findings are reported to you, you must provide a written corrective action plan under the requirements of the Single Audit Act.

Other Communications Arising from the Audit

We will maintain the working papers for a minimum of five years from the date of our reports. These working papers will be available to representatives of the oversight or cognizant audit agency (or its designee), other government audit staffs, and/or the United States Government Accountability Office upon their request and after they have properly notified you of their request to review the working papers.

We will provide copies to school district officials and the Business Manager of all adjusting entries and closing entries that were suggested by our firm in the course of the audit engagement and approved by your personnel. These persons are responsible for entering the adjustments into your accounting system so that PEIMS data will be consistent with the annual financial report. We will provide this information to the district in both written (hard copy) and electronic form, including a formatted spreadsheet file. The adjusting entries will be provided to the district at the conclusion of the audit field work.

In connection with the planning and the performance of our audit, generally accepted auditing standards require that we communicate certain matters to the Board of Trustees. We will communicate to the Board irregularities and illegal acts that are clearly not inconsequential, and significant deficiencies in the design or operation of the internal control system that could adversely affect the District's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

In addition, to the extent they are applicable, we will communicate to the Board certain other matters related to the conduct of our audit, including:

- Significant accounting policies
- Management judgments and accounting estimates
- Significant audit adjustments (recorded and unrecorded)
- Consultation by management with other accountants on significant matters
- Difficulties encountered in performing the audit
- Major issues discussed with management prior to our retention as auditor

We may also have other comments for management on matters we have observed and possible ways to improve the efficiency of your operations or other recommendations concerning the internal control.

With respect to these other communications, it is our practice to discuss all comments, if appropriate, with the level of management responsible for the matters prior to their communication to senior management and/or the Board.

Schedule of the Audit

Our audit is tentatively scheduled to begin in September and will be delivered to the Board of Trustees at the December meeting.

Fees

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses (travel, IT, telephone, etc.). We estimate that our total fees for this audit should not exceed \$22,700. We will notify you immediately of any circumstances we encounter which could significantly affect our estimate.

This fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the District, and we believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Coleman, Horton + Company, LLP
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of the Natalia Independent School District.

By: _____

Title: _____

Date: _____



BUMGARDNER, MORRISON & COMPANY, L.L.P.

BMC

CERTIFIED PUBLIC ACCOUNTANTS

JOSEPH B. BUMGARDNER, CPA
(1911-2002)
JACK R. MORRISON, SR., CPA
(1922-1997)

MEMBERS:
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
TEXAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
AICPA PRIVATE COMPANIES PRACTICE SECTION
AICPA TAX DIVISION

August 2, 2013

CHRISTOPHER E. KREJCI, CPA
JEROME G. KOTZUR, CPA
G. DENNIS SHAY, CPA, CFP®
PAULA G. LESKE, CPA
MICHAEL E. WENSKE, CPA

JACK C. FITZGERALD, CPA
JACK R. MORRISON, JR., CPA

System Review Report

To the Partners of Coleman, Horton & Company, LLP
and the Peer Review Committee of the
Texas Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Coleman, Horton & Company, LLP (the firm) in effect for the year ended May 31, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards* and audits performed under FDICIA.

In our opinion, the system of quality control for the accounting and auditing practice of Coleman, Horton & Company, LLP in effect for the year ended May 31, 2013, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. Coleman, Horton & Company, LLP has received a peer review rating of *pass*.

Bumgardner, Morrison + Company, LLP



Business E-Banking Enrollment

Company/Entity Name: Natalia Independent School District

Address: Po Box 548

City: Natalia State: TX Zip: 78059

Telephone Number: (830) 663 4416

Email address: claudia.garcia@nataliaisd.net

Fax number (optional): (830) 663 4416

Primary contact name: Claudia Garcia

Primary contact title (optional): Business Manager

Account administrator:

* This person will be the password owner and may enroll and give access to other users within the organization.
* This person must be a signer on all of the accounts in this online profile.

Administrator's name: Eric Smith

Administrator's phone: (830) 663-4416

Administrator's email: eric.smith@nataliaisd.net

List all accounts you'd like to access:

14605, 14699, 14648, 9905375, 7336233

Do you intend to have multiple users with varying levels of access and passwords unique to themselves?

SECURITY STATE BANK
New Account Information Form - Business/Commercial Account
Including Sole Proprietorship

IMPORTANT INFORMATION ABOUT PROCEDURES FOR OPENING A
NEW ACCOUNT

To help the government fight the funding of terrorism and money laundering activities, Federal law requires all financial institutions to obtain, verify, and record information that identifies each person who opens an account.

What this means for you: When you open an account, we will ask for your name, address, date of birth, and other information that will allow us to identify you. We may also ask to see your driver's license or other identifying documents.

Business Information:

Legal Business Name Natalia Independent School District TIN/EIN _____
Other Business Names, if any (dba) _____
(If you are a DBA, a copy of the assumed name filing must be provided before the account can be opened)
Mailing PO BOX 548 Physical 805 Pearson St.
Address Natalia, TX 78059 Address Natalia, TX 78059
Phone # (830) 603-4416
Type of Business or Profession K-12 Education / Public School
(If business falls into HIGH RISK customer category-follow due diligence-Refer to CIP Policy)
Business/Company Website: www.nataliaisd.net

Information on Person(s) Opening the Account:

Name Jack Bradley DOB 4/9/62 SSN _____ capacity: Board Secretary
Mailing 241 CR 671 Physical same
Address Devine, TX 78016 Address _____

Driver's License # 09505864 Home Ph # 830 603 5463 Work Ph # _____
Email bradsterj62@hotmail.com Cell Ph # (210) 776-5210

Name Eric Owens DOB 8/19/71 SSN _____ capacity: Trustee
Mailing 1220 CR 770 Physical same
Address Natalia, TX 78059 Address _____

Driver's License # 14406631 Home Ph # 830 444 6184 Work Ph # (210) 342 5257
Email _____ Cell Ph # _____

Does address match Primary ID? Yes No (If NO, explain below)
Previous address (if less than 2 years at current address/Primary ID does not match current address):

Non U.S. Person—Must provide one or more of the following:

Alien ID card # _____ Passport # _____

Country of Issuance: _____

(Must be government issued, evidence nationality or residence and bear current photograph or similar safeguard)



NATALIA INDEPENDENT SCHOOL DISTRICT

P.O. Box 548, 8th & Pearson St.

www.nataliaisd.net

Phone: 830 663-4416 Fax: 830 663-4186



Security State Bank

Board of Trustees

- Eric Smith
President
- Paul Almendarez
Vice President
- Jack Bradley
Secretary
- Eric Owens
- Tiffany Rodriguez
- Fernando Garza
- Andrew Besa
- Hensley Cone Ph.D.
Superintendent
- Donald L. Stewart Jr.
Asst. Superintendent

Re: Natalia ISD Accounts

Please be advised we are updating our records and need to make the following changes on accounts:

On accounts: 14605, 14699, 9905375, 14648 and 7336233 we are requesting new signature cards be prepared to reflect the following individuals:

- Eric Smith, President
- Paul Almendarez, Vice President
- Jack Bradley, Secretary
- Eric Owens
- Tiffany Rodriguez
- Fernando Garza
- Andrew Besa

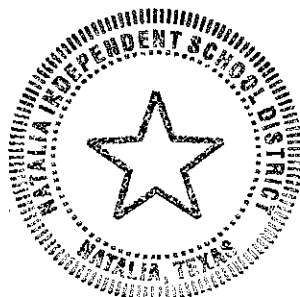
In regards for signers for account 3215792 will need to reflect Patricia McMillan, Patricia Riojas, Delia Loza and Debbie Castro as signers.

Please allow Claudia Garcia, Patricia McMillan and Melissa Henn to have authority to receive information and do transfers on the school's accounts.

If you have any questions or concerns, do not hesitate to contact Claudia Garcia, Business Manager for Natalia Independent School District. Thank you for everything you do!

Sincerely,

Eric Smith
President



- Dr. Jane Harris
H.S. Administrator
- Demetrio Garcia
J.H. Administrator
- Anna Lopez
ECC/Elem.
Administrator
- Claudia Garcia
Business Manager
- Chad Graves
Athletic Director
- Delia Loza
Technology Director
- Leticia Buenrostro
Special Programs
Director
- Joey Moczygamba
Child Nutrition Director
- Juan Rizo
Plant Operations &
Transportation Director



NATALIA INDEPENDENT SCHOOL DISTRICT

P.O. Box 548, 8th & Pearson St.

www.nataliaisd.net

Phone: 830 663-4416 Fax: 830 663-4186



Board of Trustees

Eric Smith
President

Paul Almendarez
Vice President

Jack Bradley
Secretary

Eric Owens

Tiffany Rodriguez

Fernando Garza

Andrew Besa

Hensley Cone Ph.D.
Superintendent

Donald L. Stewart Jr.
Asst. Superintendent

Dr. Jane Harris
H.S. Administrator

Demetrio Garcia
J.H. Administrator

Anna Lopez
ECC/Elem.
Administrator

Claudia Garcia
Business Manager

Chad Graves
Athletic Director

Delia Loza
Technology Director

Leticia Buenrostro
Special Programs
Director

Joey Moczygemba
Child Nutrition Director

Juan Rizo
Plant Operations &
Transportation Director

Security State Bank

Re: New 6 month CD

Please accept the following request to establish a new 6 month Certificate of Deposit with your institution in the amount of \$250,000.00.

Signers for this CD should be Claudia Garcia or Dr. Hensley Cone or Eric Smith.

If you have any questions or concerns, do not hesitate to contact Claudia Garcia, Business Manager for Natalia Independent School District. Thank you for everything you do!

Sincerely,

Eric Smith
Board President





NATALIA INDEPENDENT SCHOOL DISTRICT

P.O. Box 548, 8th & Pearson St.

www.nataliaisd.net

Phone: 830 663-4416 Fax: 830 663-4186



Board of Trustees

Eric Smith
President

Paul Almendarez
Vice President

Jack Bradley
Secretary

Eric Owens

Tiffany Rodriguez

Fernando Garza

Andrew Besa

Hensley Cone Ph.D.
Superintendent

Donald L. Stewart Jr.
Asst. Superintendent

Dr. Jane Harris
H.S. Administrator

Demetrio Garcia
J.H. Administrator

Anna Lopez
ECC/Elem.
Administrator

Claudia Garcia
Business Manager

Chad Graves
Athletic Director

Delia Loza
Technology Director

Leticia Buenrostro
Special Programs
Director

Joey Moczygmba
Child Nutrition Director

Juan Rizo
Plant Operations &
Transportation Director

Security State Bank

Re: Natalia ISD Accounts

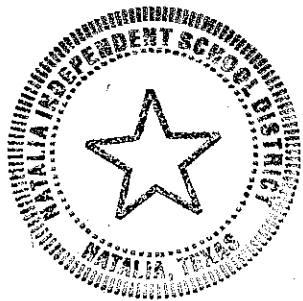
Please be advised we are updating our records and need to make the following changes on accounts:

Regarding the 2 CD's 28217 and 28448 please remove Michael Steck as a signer. Signers for these CD's should be Claudia Garcia or Dr. Hensley Cone or Eric Smith.

If you have any questions or concerns, do not hesitate to contact Claudia Garcia, Business Manager for Natalia Independent School District. Thank you for everything you do!

Sincerely,

Claudia Garcia
Business Manager





NATALIA INDEPENDENT SCHOOL DISTRICT

P.O. Box 548, 8th & Pearson St.

www.nataliaisd.net

Phone: 830 663-4416 Fax: 830 663-4186



Board of Trustees

Eric Smith
President

Paul Almandarez
Vice President

Jack Bradley
Secretary

Eric Owens

Tiffany Rodriguez

Fernando Garza

Andrew Besa

Hensley Cone Ph.D.
Superintendent

Donald L. Stewart Jr.
Asst. Superintendent

Dr. Jane Harris
H.S. Administrator

Demetrio Garcia
J.H. Administrator

Anna Lopez
ECC/Elem.
Administrator

Claudia Garcia
Business Manager

Chad Graves
Athletic Director

Delia Loza
Technology Director

Leticia Buenrostro
Special Programs
Director

Joey Moczygamba
Child Nutrition Director

Juan Rizo
Plant Operations &
Transportation Director

Community National Bank

Re: Natalia ISD Account

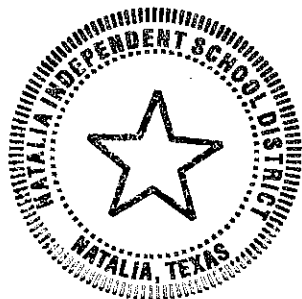
Please be advised that we are updating our records and need to make the following changes on account:

Regarding the CD# 18775 please remove Joey Moczygamba as a signer. Signers for this CD should be Claudia Garcia or Dr. Hensley Cone or Eric Smith.

If you have any questions or concerns, do not hesitate to contact Claudia Garcia, Business Manager for Natalia Independent School District. Thank you for everything you do!

Sincerely,

Eric Smith
Board President



CHECK DATE	CHECK INVOICE NUMBER DATE	VENDOR	INVOICE DESCRIPTION	AMOUNT
11/15/2016	37541 09/19/2016	WORTHAN, CHADRICK	HS Football Official, Natalia vs. Cotulla, 9/16/16	-100.00
			Totals for 37541	-100.00
11/15/2016	37607 10/11/2016	WORTHAN, CHADRICK	HS Football Official, Natalia vs. Poth, 10/7/16	-95.00
			Totals for 37607	-95.00
11/01/2016	37653 09/09/2016	DEVINE LUMBER CO., INC.	MISC. SUPPLIES FOR AG. SHOP TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC..	42.89
11/01/2016	37653 09/12/2016	DEVINE LUMBER CO., INC.	MISC. SUPPLIES FOR AG. SHOP TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC..	44.90
11/01/2016	37653 09/14/2016	DEVINE LUMBER CO., INC.	MISC. SUPPLIES FOR AG. SHOP TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC..	100.45
11/01/2016	37653 09/19/2016	DEVINE LUMBER CO., INC.	MISC. SUPPLIES FOR AG. SHOP TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC..	102.69
11/01/2016	37653 09/24/2016	DEVINE LUMBER CO., INC.	MISC. SUPPLIES FOR AG. SHOP TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC..	116.08
11/01/2016	37653 09/02/2016	DEVINE LUMBER CO., INC.	TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR DISTRICT WIDE REPAIRS	2.20
11/01/2016	37653 09/02/2016	DEVINE LUMBER CO., INC.	TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR DISTRICT WIDE REPAIRS	16.28
11/01/2016	37653 09/06/2016	DEVINE LUMBER CO., INC.	TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR DISTRICT WIDE REPAIRS	17.85
11/01/2016	37653 09/06/2016	DEVINE LUMBER CO., INC.	TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR DISTRICT WIDE REPAIRS	7.96
11/01/2016	37653 09/06/2016	DEVINE LUMBER CO., INC.	TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR DISTRICT WIDE REPAIRS	27.75
11/01/2016	37653 09/07/2016	DEVINE LUMBER CO., INC.	TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR DISTRICT WIDE REPAIRS	67.71
11/01/2016	37653 09/07/2016	DEVINE LUMBER CO., INC.	TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR DISTRICT WIDE REPAIRS	36.77
11/01/2016	37653 09/07/2016	DEVINE LUMBER CO., INC.	TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR DISTRICT WIDE REPAIRS	24.99
11/01/2016	37653 09/08/2016	DEVINE LUMBER CO., INC.	TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR DISTRICT WIDE REPAIRS	42.03
11/01/2016	37653 09/08/2016	DEVINE LUMBER CO., INC.	TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR DISTRICT WIDE REPAIRS	14.28
11/01/2016	37653 09/09/2016	DEVINE LUMBER CO., INC.	TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR DISTRICT WIDE REPAIRS	42.98
11/01/2016	37653 09/09/2016	DEVINE LUMBER CO., INC.	TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR DISTRICT WIDE REPAIRS	28.74
11/01/2016	37653 09/12/2016	DEVINE LUMBER CO., INC.	TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR DISTRICT WIDE REPAIRS	38.64
11/01/2016	37653 09/13/2016	DEVINE LUMBER CO., INC.	TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR DISTRICT WIDE REPAIRS	54.13
11/01/2016	37653 09/13/2016	DEVINE LUMBER CO., INC.	TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR DISTRICT WIDE REPAIRS	24.28
11/01/2016	37653 09/14/2016	DEVINE LUMBER CO., INC.	TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR DISTRICT WIDE REPAIRS	48.26
11/01/2016	37653 09/14/2016	DEVINE LUMBER CO., INC.	TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR DISTRICT WIDE REPAIRS	51.21
11/01/2016	37653 09/14/2016	DEVINE LUMBER CO., INC.	Monthly supplies	10.37
11/01/2016	37653 09/15/2016	DEVINE LUMBER CO., INC.	TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR DISTRICT WIDE REPAIRS	46.03
11/01/2016	37653 09/15/2016	DEVINE LUMBER CO., INC.	TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR DISTRICT WIDE REPAIRS	140.40
11/01/2016	37653 09/19/2016	DEVINE LUMBER CO., INC.	TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR	20.07

CHECK DATE	CHECK NUMBER	INVOICE DATE	VENDOR	INVOICE DESCRIPTION	AMOUNT
11/01/2016	37653	09/20/2016	DEVINE LUMBER CO., INC.	DISTRICT WIDE REPAIRS TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR	57.84
11/01/2016	37653	09/20/2016	DEVINE LUMBER CO., INC.	DISTRICT WIDE REPAIRS TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR	19.06
11/01/2016	37653	09/21/2016	DEVINE LUMBER CO., INC.	DISTRICT WIDE REPAIRS TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR	13.66
11/01/2016	37653	09/21/2016	DEVINE LUMBER CO., INC.	DISTRICT WIDE REPAIRS TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR	47.05
11/01/2016	37653	09/21/2016	DEVINE LUMBER CO., INC.	DISTRICT WIDE REPAIRS TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR	2.58
11/01/2016	37653	09/21/2016	DEVINE LUMBER CO., INC.	DISTRICT WIDE REPAIRS TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR	1,170.65
11/01/2016	37653	09/21/2016	DEVINE LUMBER CO., INC.	DISTRICT WIDE REPAIRS TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR	35.89
11/01/2016	37653	09/22/2016	DEVINE LUMBER CO., INC.	DISTRICT WIDE REPAIRS TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR	61.54
11/01/2016	37653	09/22/2016	DEVINE LUMBER CO., INC.	DISTRICT WIDE REPAIRS TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR	16.58
11/01/2016	37653	09/23/2016	DEVINE LUMBER CO., INC.	DISTRICT WIDE REPAIRS TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR	11.33
11/01/2016	37653	09/23/2016	DEVINE LUMBER CO., INC.	DISTRICT WIDE REPAIRS TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR	68.51
11/01/2016	37653	09/23/2016	DEVINE LUMBER CO., INC.	DISTRICT WIDE REPAIRS TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR	12.57
11/01/2016	37653	09/23/2016	DEVINE LUMBER CO., INC.	DISTRICT WIDE REPAIRS TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR	7.59
11/01/2016	37653	09/27/2016	DEVINE LUMBER CO., INC.	DISTRICT WIDE REPAIRS TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR	50.04
11/01/2016	37653	09/27/2016	DEVINE LUMBER CO., INC.	DISTRICT WIDE REPAIRS TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR	43.28
11/01/2016	37653	09/27/2016	DEVINE LUMBER CO., INC.	DISTRICT WIDE REPAIRS TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR	72.15
11/01/2016	37653	09/27/2016	DEVINE LUMBER CO., INC.	DISTRICT WIDE REPAIRS TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR	39.96
11/01/2016	37653	09/29/2016	DEVINE LUMBER CO., INC.	DISTRICT WIDE REPAIRS TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR	33.03
11/01/2016	37653	09/29/2016	DEVINE LUMBER CO., INC.	DISTRICT WIDE REPAIRS TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR	22.37
11/01/2016	37653	09/29/2016	DEVINE LUMBER CO., INC.	DISTRICT WIDE REPAIRS TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR	31.28
11/01/2016	37653	09/29/2016	DEVINE LUMBER CO., INC.	DISTRICT WIDE REPAIRS TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR	5.16
11/01/2016	37653	09/30/2016	DEVINE LUMBER CO., INC.	DISTRICT WIDE REPAIRS TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT.ETC. FOR	54.84
				Totals for 37653	3,046.90
11/01/2016	37654	09/30/2016	HARRISON SUPPLY, INC	MISC. SUPPLIES FOR AG SHOP; TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT, ECT.	268.90
11/01/2016	37654	09/30/2016	HARRISON SUPPLY, INC	Monthly supplies for maint	316.35
				Totals for 37654	585.25
11/01/2016	37655	10/01/2016	HIGH SCHOOL, MUSIC	Mouth pieces and reeds for beginning band INV# 918440, 919942, 919993, 920667, 918123	1,174.56
11/01/2016	37655	10/01/2016	HIGH SCHOOL MUSIC	Open PO for month of September INV# 89463, 918129, 909693, 920357, 922672	836.44

CHECK DATE	CHECK NUMBER	INVOICE DATE	VENDOR	INVOICE DESCRIPTION	AMOUNT
11/01/2016	37655	09/01/2016	HIGH SCHOOL MUSIC	Instrument repair	1,721.00
11/01/2016	37655	09/21/2016	HIGH SCHOOL MUSIC	Violins for Mariachi group	846.30
				Totals for 37655	4,578.30
11/01/2016	37656	10/18/2016	VALERO MARKETING & SUPPLY	FUEL FOR DISTRICT VEHICLES	35.24
				Totals for 37656	35.24
11/01/2016	37657	10/31/2016	WEST TEXAS GAS, INC	GAS SERVICE FOR SERVICE 09/13/16-10/11/16	345.16
				Totals for 37657	345.16
11/01/2016	37661	08/31/2016	CDW GOVERNMENT LLC	Acer K242HQL BBMD 24" LED-backlit LCD - Black 2 BACKORDERED	230.00
				Totals for 37661	230.00
11/01/2016	37662	08/31/2016	ELLIOT ELECTRIC SUPPLY	ACCT# 5301126 ELECTRICAL SUPPLIES FOR MAINT DEPARTMENT	205.15
				Totals for 37662	205.15
11/01/2016	37663	08/31/2016	FREIGHTLINER OF SAN ANTON	Repair parts for sp needs bus T20	173.99
				Totals for 37663	173.99
11/01/2016	37664	08/31/2016	HEARTLAND SCHOOL SOLUTION	online application package	2,380.25
				Totals for 37664	2,380.25
11/01/2016	37665	08/31/2016	STAPLES BUSINESS ADVANTAG	SUPPLIES NEEDED FOR PAYROLL / AP / SUPERINTENDENT / ASSIST. SUPERINTENDENT OFFICE	63.95
11/01/2016	37665	08/31/2016	STAPLES BUSINESS ADVANTAG	SUPPLIES NEEDED FOR PAYROLL / AP / SUPERINTENDENT / ASSIST. SUPERINTENDENT OFFICE	251.36
				Totals for 37665	315.31
11/01/2016	37666	08/31/2016	WILSON COUNTY NEWS	ADVERTISEMENT IN THE WILSON COUNTY NEWS FOR BID NOTICES	20.30
				Totals for 37666	20.30
11/03/2016	37667	11/03/2016	NATALIA POST OFFICE	PRIORITY POSTAGE / CERTIFIED	22.95
				Totals for 37667	22.95
11/04/2016	37668	10/07/2016	A-1 SHINER FIRE & SAFETY,	Replace fire alarm panels at Elementary and Jr High	12,908.50
				Totals for 37668	12,908.50
11/04/2016	37669	10/25/2016	AHI PACE COOP	Central Office shirts	726.00
				Totals for 37669	726.00
11/04/2016	37670	10/18/2016	ALAMO TRUCK ACCESSORIES	Running boards for 2015 maint truck	550.00
				Totals for 37670	550.00
11/04/2016	37671	10/12/2016	ALERT SERVICES INC.	Cleaner and Water Cow Replacement Parts	470.70
11/04/2016	37671	10/14/2016	ALERT SERVICES INC.	Athletic Training Needs for 2016	260.00
11/04/2016	37671	10/14/2016	ALERT SERVICES INC.	Athletic Training for 2016	284.64
11/04/2016	37671	10/24/2016	ALERT SERVICES INC.	Athletic Training Needs for 2016	195.95
				Totals for 37671	1,211.29
11/04/2016	37672	10/24/2016	ASADOURIAN, CHRIS	HS Football Official, Natalia vs. Stockdale, 10/21/16	95.00
				Totals for 37672	95.00
11/04/2016	37673	10/06/2016	ASCD	Book order for Leadership Team LEADING WITH FOCUS	399.41
				Totals for 37673	399.41

CHECK DATE	CHECK INVOICE NUMBER DATE	VENDOR	INVOICE DESCRIPTION	AMOUNT
11/04/2016	37674 10/27/2016	ASHLEY SALVAGE CO., INC	Steel, and trailer weights	202.96
			Totals for 37674	202.96
11/04/2016	37675 10/14/2016	ATASCOSA FIRE PROTECTION	Added additional Fire extinguishers	1,387.80
			Totals for 37675	1,387.80
11/04/2016	37676 10/13/2016	BLICK ART MATERIALS	ART SUPPLIES	1,336.02
			Totals for 37676	1,336.02
11/04/2016	37677 10/12/2016	BLUE BIRD PRODUCE	PRODUCE FOR SEPT INV# 56340, 56388, 56428, 56476, 56529, 56564, 56610, 56655, 56700	5,966.52
			Totals for 37677	5,966.52
11/04/2016	37678 10/24/2016	BROADBENT, MICHAEL	HS Football Official, Natalia vs. Stockdale, 10/21/16	95.00
			Totals for 37678	95.00
11/04/2016	37679 10/12/2016	BROWN, GAY	Meals for the AMLE 2016 Conference in Austin, TX on October 10-12	43.08
			Totals for 37679	43.08
11/04/2016	37680 10/07/2016	BSN SPORTS INC	Cross Country Shoes for Competition	925.00
			Totals for 37680	925.00
11/04/2016	37681 10/04/2016	CARDINAL'S SPORT CENTER	Administrator Shirts for Mr. Stewart	133.00
			Totals for 37681	133.00
11/04/2016	37682 10/31/2016	CASIAS, MIGUEL JR.	Completed painting of Tech Center and Ag and Maint. shop	12,200.00
			Totals for 37682	12,200.00
11/04/2016	37683 10/11/2016	CDW GOVERNMENT LLC	Floor Cable Cover	30.00
11/04/2016	37683 10/06/2016	CDW GOVERNMENT LLC	Software to run windows on mac	96.00
			Totals for 37683	126.00
11/04/2016	37684 10/24/2016	CHICK-FIL-A	Team Meal for HS Volleyball, Natalia vs. Fox Tech, 9/23/16	70.68
			Totals for 37684	70.68
11/04/2016	37685 10/24/2016	CHICK-FIL-A	Team Meal, HS Volleyball @ Cole, 10/18/16	160.09
			Totals for 37685	160.09
11/04/2016	37686 10/07/2016	CLASSROOM DIRECT	PERMANENT RECORD FOLDERS	23.77
			Totals for 37686	23.77
11/04/2016	37687 10/06/2016	CLAY EWELL EDUCATIONAL SE AET SUBSCRIPTION		265.00
			Totals for 37687	265.00
11/04/2016	37688 10/13/2016	COMMERCIAL KITCHEN	REPAIRS / CREDIT MEMO: 2820139 INV# 2822836-IN, 0459948-IN, 0459270-IN, 0460233-IN	1,789.28
			Totals for 37688	1,789.28
11/04/2016	37689 10/24/2016	CROSS, LLOYD	HS Football Official, Natalia vs. Stockdale, 10/21/16	95.00
			Totals for 37689	95.00
11/04/2016	37691 10/13/2016	ELLIOT ELECTRIC SUPPLY	Exterior Light fixture for HS Field house and Ag Shop	1,600.00

CHECK DATE	CHECK NUMBER	INVOICE DATE	VENDOR	INVOICE DESCRIPTION	AMOUNT
11/04/2016	37691	10/18/2016	ELLIOT ELECTRIC SUPPLY	Light bulb replacements for lights at track and football field	93.00
11/04/2016	37691	10/07/2016	ELLIOT ELECTRIC SUPPLY	Light bulb replacements for lights at track and football field	86.18
11/04/2016	37691	10/19/2016	ELLIOT ELECTRIC SUPPLY	Photo cells for exterior lights through out district	56.72
				Totals for 37691	1,835.90
11/04/2016	37692	10/07/2016	ESC, REGION 20	PARENT/TEACHER CONFERENCE FORMS	180.00
				Totals for 37692	180.00
11/04/2016	37693	09/22/2016	ESPED	eSPED Foreign Language Translation Services	293.72
				Totals for 37693	293.72
11/04/2016	37694	10/15/2016	EWING IRRIGATION	Herbicides to spray football field and practice fields	320.14
				Totals for 37694	320.14
11/04/2016	37695	10/31/2016	FLOWERS BAKING CO OF SAN	BREAD USED IN SEPT INV# 38426120, 38426437, 38426854, 1011003842	432.46
				Totals for 37695	432.46
11/04/2016	37696	10/11/2016	FOLLETT SOFTWARE COMPANY	library books	1,414.22
				Totals for 37696	1,414.22
11/04/2016	37697	11/04/2016	FONSECA, JUSTIN	DISTRICT SECURITY W/E 10/28/16 & 11/4/16 4 DAYS	100.00
				Totals for 37697	100.00
11/04/2016	37698	10/31/2016	FOTOLIA LLC	Stock Images/videos	350.00
				Totals for 37698	350.00
11/04/2016	37699	10/24/2016	FRANKLIN, JOHN	HS Volleyball Official, Natalia vs. Brooks Academy, 10/21/16	115.00
				Totals for 37699	115.00
11/04/2016	37700	10/13/2016	FREIGHTLINER OF SAN ANTON	water pipe INV# X101255971:01, X101256802:01	227.35
				Totals for 37700	227.35
11/04/2016	37701	10/24/2016	FUENTES, MIGUEL III	JH Football Official, Natalia vs. Stockdale, 10/20/16	105.00
				Totals for 37701	105.00
11/04/2016	37702	10/12/2016	GARCIA, DEMETRIO	Meals for the AMLE 2016 Conference in Austin, TX on October 10-12	41.01
11/04/2016	37702	10/12/2016	GARCIA, DEMETRIO	Mileage for AMLE Conference in Austin, TX 218 MILES @ .55	119.90
11/04/2016	37702	10/12/2016	GARCIA, DEMETRIO	Parking Fees for AMLE Conference in Austin, TX	32.00
				Totals for 37702	192.91
11/04/2016	37703	10/11/2016	GENERAL BRAKE ALIGNMENT C	Repairs on Bus S19	1,412.50
				Totals for 37703	1,412.50
11/04/2016	37704	10/20/2016	GOLDEN RULE AIR CONDITION	Repaired burnt wires on condenser compressor and repaired air handler o ac unit math room at Jr High	217.00
				Totals for 37704	217.00
11/04/2016	37705	10/24/2016	GONZALEZ, ALBERT	JH Football Official, Natalia vs. Stockdale, 10/20/16	105.00
				Totals for 37705	105.00

CHECK DATE	CHECK NUMBER	INVOICE DATE	VENDOR	INVOICE DESCRIPTION	AMOUNT
11/04/2016	37706	10/25/2016	GOPHER	Supplies for P.E. Class	1,901.68
				Totals for 37706	1,901.68
11/04/2016	37707	09/30/2016	GREENLEAF	FLORAL DESIGN CLASS SUPPLIES	56.21
				Totals for 37707	56.21
11/04/2016	37708	10/05/2016	HIGH SCHOOL MUSIC	Alto Saxophones for High School	3,476.00
				Totals for 37708	3,476.00
11/04/2016	37709	10/13/2016	HILLYARD / SAN ANTONIO	Custodial supplies district wide	3,562.18
				Totals for 37709	3,562.18
11/04/2016	37710	10/21/2016	HIRT, LARRY	HS Football Time Keeper, Natalia vs. Stockdale, 10/21/16	55.00
				Totals for 37710	55.00
11/04/2016	37711	10/18/2016	INTECH SOUTHWEST	Asst Principal Chromebook	377.00
				Totals for 37711	377.00
11/04/2016	37712	10/12/2016	JUMP IN BUSINESS CORP.	TORTILLAS FOR SEPT	371.80
				Totals for 37712	371.80
11/04/2016	37713	10/24/2016	KINSEL, KELLY	HS Football Time Keeper, Natalia vs. Stockdale, 10/21/16	55.00
				Totals for 37713	55.00
11/04/2016	37714	10/18/2016	LEAH, JOKENIN	Texas Educational Diagnostician's Association Annual Conference per diem for meals and mileage	42.20
				Totals for 37714	42.20
11/04/2016	37715	10/18/2016	MEDINA GLASS	Door glass replaced at jr high gym	528.00
11/04/2016	37715	10/26/2016	MEDINA GLASS	Replacement window	195.00
				Totals for 37715	723.00
11/04/2016	37716	10/12/2016	MORRISON SUPPLY	Replacement parts for toilets district wide	935.38
				Totals for 37716	935.38
11/04/2016	37717	10/24/2016	MURPHY, RYAN	HS Football Official, Natalia vs. Stockdale, 10/21/16	95.00
				Totals for 37717	95.00
11/04/2016	37718	09/30/2016	NAPA AUTO PARTS	Monthly supplies INV# 262-133303, 133345, 133355, 133388, 73116, 83116, 093016	599.37
				Totals for 37718	599.37
11/04/2016	37719	10/14/2016	NATIONAL SCHOOL FORMS	Transportation route forms	610.65
				Totals for 37719	610.65
11/04/2016	37720	10/12/2016	OAK FARMS DAIRY	MILK AND JUICE USED IN SEPT.	12,439.03
				Totals for 37720	12,439.03
11/04/2016	37721	10/14/2016	ORIENTAL TRADING CO., INC	FALL FESTIVAL 2016-2017 PRIZES	457.25
				Totals for 37721	457.25
11/04/2016	37722	10/07/2016	PROCOMPUTING CORP.	Juno with Lesson Capture, Pass-Around Microphone Kit and Universal Drop-In Microphone Charger	1,599.00
				Totals for 37722	1,599.00

CHECK DATE	CHECK INVOICE NUMBER DATE	VENDOR	INVOICE DESCRIPTION	AMOUNT
11/04/2016	37723 10/21/2016	RBC MUSIC CO., INC.	RBC Music - Sheet Music	172.95
			Totals for 37723	172.95
11/04/2016	37724 10/24/2016	REED, JONATHAN	HS Football Official, Natalia vs. Stockdale, 10/21/16	95.00
			Totals for 37724	95.00
11/04/2016	37725 11/04/2016	ROGERS, JUSTIN	CAMPUS SECURITY FOR THE MONTH OF OCTOBER 2016 W/E 10/28/16 3 DAYS	75.00
			Totals for 37725	75.00
11/04/2016	37726 10/12/2016	RUSH TRUCK CENTERS OF TEX	Key blanks for blue bird buses	52.72
			Totals for 37726	52.72
11/04/2016	37727 10/12/2016	SAN ANTONIO FOOD BANK	COMMODITY FOR SEPT	43.80
			Totals for 37727	43.80
11/04/2016	37728 10/12/2016	SCHOOL HEALTH	AED EQUIPMENT	2,791.04
			Totals for 37728	2,791.04
11/04/2016	37729 10/28/2016	SHERRY'S FLOWER & GIFT SH	Flowers for HS volleyball parents night.	135.00
			Totals for 37729	135.00
11/04/2016	37730 10/24/2016	SNYDER, LONNIE	HS Volleyball Official, Natalia vs. Brooks Academy, 10/21/16	115.00
			Totals for 37730	115.00
11/04/2016	37731 10/20/2016	SPECTRUM INDUSTRIES, INC.	Repairs on 40 sec. clock at football field	786.00
			Totals for 37731	786.00
11/04/2016	37732 10/12/2016	SUB ZERO AIR CONDITIONING	Repairs made on AC unit at HS field house	500.00
			Totals for 37732	500.00
11/04/2016	37733 10/07/2016	SUNBELT MILL SUPPLY	BANDSAW BLADES FOR BANDSAW .	291.00
			Totals for 37733	291.00
11/04/2016	37734 10/18/2016	SYSCO CENTRAL TEXAS INC	FOOD & NONFOOD FOR SEPT 2ND WK & OCT 1ST WK INV# 609213239, 609213238, 609283168, 609213240, 609283169, 610053412, 610122910, 610053411. 610122909, 610053413, 610122911	1,399.60
			Totals for 37734	1,399.60
11/04/2016	37735 10/01/2016	TASB RISK MANAGEMENT FUND	UNEMPLOYMENT COMP COVERAGE - 288787	6,092.00
			Totals for 37735	6,092.00
11/04/2016	37736 10/07/2016	T CASE	TCASE Membership 2016-2017 L. BUENROSTRO, M. CORTEZ, I. JOKINEN	345.00
			Totals for 37736	345.00
11/04/2016	37737 10/17/2016	TEXAS SCREEN PRINTERS	T-Shirts for Volleyball Fundraiser	257.20
11/04/2016	37737 10/26/2016	TEXAS SCREEN PRINTERS	Playoff Volleyball T-Shirts, students purchased.	468.80
			Totals for 37737	726.00
11/04/2016	37738 10/24/2016	THE STUDENT SAVINGS CARD	The N Card Sells discount cards	1,096.00
			Totals for 37738	1,096.00

CHECK DATE	CHECK INVOICE NUMBER DATE	VENDOR	INVOICE DESCRIPTION	AMOUNT
11/04/2016	37739 11/01/2016	WALSH, GALLEGOS, TREVINO,	FOR PROFESSIONAL SERVICES RENDERED THROUGH OCTOBER 15, 2016	15,727.00
			Totals for 37739	15,727.00
11/04/2016	37740 10/24/2016	WHATABURGER	Athletic Team Meals INV# 9285221, 1000611, 995139, 1013073, 1001094, 1001096, 992939, 992938, 1016418	1,461.80
			Totals for 37740	1,461.80
11/08/2016	37742 11/08/2016	U.I.L.	2016-2017 MEMBERSHIP APPLICATION	1,450.00
			Totals for 37742	1,450.00
11/10/2016	37743 11/10/2016	BROWN CHEVROLET CO., INC.	2017 Chevy Suburban VIN# 1GNSCGKC5HR152760	42,375.00
			Totals for 37743	42,375.00
11/11/2016	37744 11/01/2016	ALAMO CITY HYDRAULICS	Hydraulic hose	46.83
			Totals for 37744	46.83
11/11/2016	37745 10/19/2016	ALAMO TRUCK ACCESSORIES	sprayed on bed line on 2016 Ag Truck	400.00
			Totals for 37745	400.00
11/11/2016	37746 11/03/2016	ALDRIDGE NURSERY	Memorial Tree for coach/ MONTERREY OAK	240.00
			Totals for 37746	240.00
11/11/2016	37747 10/31/2016	ALTEX COMPUTERS & ELETRON	Surveillance Cameras	2,232.12
			Totals for 37747	2,232.12
11/11/2016	37748 10/24/2016	ASCO EQUIPMENT SAN ANTONI	Rental of scissor light and boom lift for painting of exterior of buildings and replacing lights in jr high gym	1,694.37
			Totals for 37748	1,694.37
11/11/2016	37749 11/09/2016	ASADOURIAN, CHRIS	Varsity Football Official, Natalia vs. Karnes City, 11/4/16	95.00
			Totals for 37749	95.00
11/11/2016	37750 11/02/2016	BETA TECHNOLOGY INC	CHEMICALS FOR OCT	276.90
			Totals for 37750	276.90
11/11/2016	37751 11/02/2016	BILL MILLER'S BBQ	Teacher Thanksgiving Activity	300.00
			Totals for 37751	300.00
11/11/2016	37752 11/02/2016	BILL MILLER'S BBQ	Teacher Thanksgiving Activity ECC	300.00
			Totals for 37752	300.00
11/11/2016	37753 11/02/2016	BILL MILLER'S BBQ	STAFF WORKING LUNCH	184.98
			Totals for 37753	184.98
11/11/2016	37754 10/31/2016	BLUE BIRD PRODUCE	PRODUCE FOR OCT INV# 56754, 56795, 56840, 56943, 57050, 57059, 57089, 57145	7,412.45
			Totals for 37754	7,412.45
11/11/2016	37755 11/09/2016	CARRILLO, CLARA	JH Volleyball Official, Natalia vs. Karnes City, 10/24/16	155.00
			Totals for 37755	155.00
11/11/2016	37756 11/09/2016	CESD	504 conference	290.00

CHECK DATE	CHECK NUMBER	INVOICE DATE	VENDOR	INVOICE DESCRIPTION	AMOUNT
11/15/2016	37756	11/09/2016	CESD	504 conference	-290.00
				Totals for 37756	0.00
11/11/2016	37757	11/09/2016	CROSS, LLOYD	Varsity Football Official, Natalia vs. Karnes City, 11/4/16	95.00
				Totals for 37757	95.00
11/11/2016	37758	10/31/2016	DE LA GARZA FENCE CO, INC	Installed fence between HS Field House and baseball field	1,536.66
				Totals for 37758	1,536.66
11/11/2016	37759	11/08/2016	DILLEY ISD	JH Football Meals, Natalia vs. Dilley, 10/27/16	250.00
				Totals for 37759	250.00
11/11/2016	37760	10/26/2015	DUTCH GLO CHEMICAL CO, IN	Custodial cleaning supplies	234.40
11/11/2016	37760	10/21/2016	DUTCH GLO CHEMICAL CO, IN	Detergent for Athletics Dept	427.50
				Totals for 37760	661.90
11/11/2016	37762	10/28/2016	ELLIOT ELECTRIC SUPPLY	Replacement light fixture for ECC exterior playground area	244.50
11/11/2016	37762	11/01/2016	ELLIOT ELECTRIC SUPPLY	10 wall pack exterior light fixture, 10 HEAVY Photo Cells and replacement light bulbs	2,031.50
11/11/2016	37762	10/28/2016	ELLIOT ELECTRIC SUPPLY	Photo cells for exterior lights through out district	53.86
11/11/2016	37762	10/28/2016	ELLIOT ELECTRIC SUPPLY	Light bulb replacements for lights at track and football field	170.56
				Totals for 37762	2,500.42
11/11/2016	37763	11/03/2016	EMBASSY SUITES AUSTIN-CEN	ECC/ELEM COUNSELOR 504 CONFERENCE HOTEL	344.30
				Totals for 37763	344.30
11/11/2016	37764	11/09/2016	ESPINOZA, JOHN	JH Football Official, Natalia vs. Karnes City, 11/03/16	105.00
				Totals for 37764	105.00
11/11/2016	37765	11/04/2016	ESTRADA, MARY	Audit Preparation and Training 3 days 11/2/16, 11/3/16, 11/4/16	810.96
				Totals for 37765	810.96
11/11/2016	37766	11/08/2016	FLOWERS BAKING CO OF SAN	BREAD FOR OCT INV# 1025203842, 1062503842, 1081403842, 1081703842, 1100403842	492.38
				Totals for 37766	492.38
11/11/2016	37767	11/03/2016	FOLLETT SCHOOL SOLUTIONS,	Backordered library books	370.71
				Totals for 37767	370.71
11/11/2016	37768	11/04/2016	GOPHER	PE EQUIPMENT	338.00
				Totals for 37768	338.00
11/11/2016	37769	10/31/2016	GREENLEAF	FLORAL DESIGN CLASS SUPPLIES.	51.17
				Totals for 37769	51.17
11/11/2016	37770	11/01/2016	GULF COAST PAPER CO., INC	PAPER PRODUCTS FOR OCT. INV# 1211561, 1211562, 1211563, 1211564, 1219440, 1219441, 1219442, 1219443	1,874.90
				Totals for 37770	1,874.90
11/11/2016	37771	10/31/2016	HARRISON SUPPLY, INC	Maint. supplies INV# 201622, 201942, 201963, 201968,	247.50

CHECK DATE	CHECK NUMBER	INVOICE DATE	VENDOR	INVOICE DESCRIPTION	AMOUNT
				202306	
				Totals for 37771	247.50
11/11/2016	37773	11/09/2016	BROADBENT, MICHAEL	Varsity Football Official, Natalia vs. Karnes City, 11/4/16	95.00
				Totals for 37773	95.00
11/11/2016	37774	11/09/2016	GARCIA, MARTIN	JH Football Official, Natalia vs. Karnes City, 11/03/16	105.00
				Totals for 37774	105.00
11/11/2016	37775	11/02/2016	INTECH SOUTHWEST	Outlook email migration to google	4,800.00
				Totals for 37775	4,800.00
11/11/2016	37776	11/07/2016	JOHNSTONE SUPPLY OF SA	Contactors and thermostat guards capacitors for ac units	140.14
				Totals for 37776	140.14
11/11/2016	37777	10/31/2016	JUMP IN BUSINESS CORP.	TORTILLAS FOR OCT. INV# 577, 579, 585, 591	433.60
				Totals for 37777	433.60
11/11/2016	37778	11/01/2016	LAKESHORE	Timers to be used in classrooms	126.43
				Totals for 37778	126.43
11/11/2016	37779	11/08/2016	LITTLE CAESARS OF LYTLE T	PIZZA FOR STUDENT CONTEST PARTICIPATION	90.00
				Totals for 37779	90.00
11/11/2016	37780	10/31/2016	LOWE'S PAY AND SAVE INC	Maint. supplies INV# 90007, 800049, 80026, 90002, 80007, 90046, 90062	132.60
				Totals for 37780	132.60
11/11/2016	37781	11/09/2016	MARTINEZ, MACE	JH Football Official, Natalia vs. Karnes City, 11/03/16	105.00
				Totals for 37781	105.00
11/11/2016	37782	11/09/2016	MORA, AGUSTIN III	HS Volleyball Official, Natalia vs. Fox Tech, 10/25/16	115.00
				Totals for 37782	115.00
11/11/2016	37783	10/31/2016	MORALES FEED & SUPPLY LLC	MISC. SUPPLIES, ANIMAL CARE.	124.04
				Totals for 37783	124.04
11/11/2016	37784	11/09/2016	MURPHY, RYAN	Varsity Football Official, Natalia vs. Karnes City, 11/4/16	95.00
				Totals for 37784	95.00
11/11/2016	37785	10/31/2016	NATURAL ARCTIC FRUIT POPS	ICE CREAM	2,044.00
11/11/2016	37785	11/09/2016	NATURAL ARCTIC FRUIT POPS	ICE CREAM FOR OCT	336.00
				Totals for 37785	2,380.00
11/11/2016	37786	10/28/2016	O'REILLY AUTO ENTERPRISES	OCT2016Monthly supplies for maint/transp/district vehicles Inv# 555712:1296, 1539, 1615, 1617, 1749,1879, 2535, 2579, 2792, 3218, 3362	2,328.22
				Totals for 37786	2,328.22
11/11/2016	37787	11/08/2016	OAK FARMS DAIRY	MILK FOR OCT 2016	11,272.92
				Totals for 37787	11,272.92

CHECK DATE	CHECK NUMBER	INVOICE DATE	VENDOR	INVOICE DESCRIPTION	AMOUNT
11/11/2016	37788	11/09/2016	PACHO'S CAFE	HS Football Meals, Natalia vs. Dilley, 10/28/16 Totals for 37788	350.00 350.00
11/11/2016	37789	11/09/2016	POTEET DAIRY QUEEN	Meals for JH Volleyball, Natalia vs. Poteet, 10/17/16 Totals for 37789	248.79 248.79
11/11/2016	37790	11/09/2016	REED, JONATHAN	Varsity Football Official, Natalia vs. Karnes City, 11/4/16 Totals for 37790	95.00 95.00
11/11/2016	37791	11/08/2016	ROADRUNNER CERAMICS AND P ART SUPPLIES	Totals for 37791	304.75 304.75
11/11/2016	37792	11/08/2016	RODRIGUEZ, GILBERT	Football Game Security, Natalia vs. Karnes City, 11/3/16, 11/4/16 Totals for 37792	175.00 175.00
11/11/2016	37793	11/09/2016	RODRIGUEZ, GILBERT	JV Football Official, Natalia vs. Dilley, 10/27/16 Totals for 37793	65.00 65.00
11/11/2016	37794	11/09/2016	RODRIGUEZ, GILBERT JR.	JV Football Official, Natalia vs. Dilley, 10/27/16 Totals for 37794	65.00 65.00
11/11/2016	37795	11/08/2016	ROGERS, GERRY	Security for Games: 10/24/16, 10/25/16, 10/27/16, 10/28/16	387.50
11/11/2016	37795	11/08/2016	ROGERS, GERRY	HS Football Game Security, Natalia vs. Karnes City, 11/4/16 Totals for 37795	150.00 537.50
11/11/2016	37796	11/04/2016	ROGERS, JUSTIN	CONTRACTED SECURITY SERVICES: 11/2/16, 11/3/16, 11/4/16 Totals for 37796	75.00 75.00
11/11/2016	37797	10/31/2016	RUSH BUS CENTERS	4 left side mirror mounts and 4 right side mirror mounts for buses Totals for 37797	343.86 343.86
11/11/2016	37798	11/08/2016	S&P COMMUNICATIONS	Repairs and installation of radio on Bus F6 Totals for 37798	445.60 445.60
11/11/2016	37799	11/09/2016	SAENZ, ROBERTO	Varsity Football Official Clock Operator, Natalia vs. Karnes City, 11/4/16 Totals for 37799	40.00 40.00
11/11/2016	37800	11/09/2016	SAENZ, ZACHARY	Varsity Football Official Clock Operator, Natalia vs. Karnes City, 11/4/16 Totals for 37800	40.00 40.00
11/11/2016	37801	11/09/2016	SALDIVAR, JIMMY	JV Football Official, Natalia vs. Dilley, 10/27/16 Totals for 37801	65.00 65.00
11/11/2016	37802	10/28/2016	SAN ANTONIO FOOD BANK	COMMODITY FOR OCT Totals for 37802	77.14 77.14
11/11/2016	37803	11/09/2016	SANCHEZ, RICHARD	HS Volleyball Official, Natalia vs. Fox Tech, 10/25/16	115.00

CHECK DATE	CHECK NUMBER	INVOICE DATE	VENDOR	INVOICE DESCRIPTION	AMOUNT
				Totals for 37803	115.00
11/11/2016	37804	10/31/2016	SANTEX TRUCK CENTER, LTD.	Loading Lights INV# 1594795 / 1597980	164.57
				Totals for 37804	164.57
11/11/2016	37805	11/09/2016	STRAUTHER, LAMONTE	JH Volleyball Official, Natalia vs. Karnes City, 10/24/16	186.17
				Totals for 37805	186.17
11/11/2016	37806	10/21/2016	SULLIVAN SUPPLY SOUTH	MISC. SUPPLIES	2,341.85
				Totals for 37806	2,341.85
11/11/2016	37807	11/04/2016	TASBO	Tasbo webinars for FSLA	75.00
				Totals for 37807	75.00
11/11/2016	37808	11/04/2016	TEXAS LOCK & DOOR CLOSER,	Replacement door handle for side door at elementary gym and extra keys	224.00
				Totals for 37808	224.00
11/11/2016	37809	09/29/2016	TRACTOR SUPPLY CO.	Welder & 2 pr. gloves	489.97
11/11/2016	37809	10/27/2016	TRACTOR SUPPLY CO.	Tool box for 2015 maint. truck	299.98
11/11/2016	37809	10/07/2016	TRACTOR SUPPLY CO.	VARIOUS TOOLS AND EQUIPMENT FOR SHOP	281.87
				Totals for 37809	1,071.82
11/11/2016	37810	10/05/2016	URBAN METAL SHOP & GRAPHI	New decals on district fleet and new letters for new buses	789.70
				Totals for 37810	789.70
11/11/2016	37811	11/09/2016	WHATABURGER	Meals for Teams INV# 1025654, 946722, 1025660	399.05
				Totals for 37811	399.05
11/14/2016	37812	10/17/2016	CITY OF NATALIA - SRO	OCTOBER 2016 SRO PAYROLL	3,107.05
				Totals for 37812	3,107.05
11/14/2016	37813	11/14/2016	CITY OF NATALIA - WATER	WATER SERVICE (09/15/16 - 10/15/16)	2,413.45
				Totals for 37813	2,413.45
11/14/2016	37814	11/14/2016	EAST MEDINA COUNTY S.U.D.	WATER READINGS BUS BARN (ACCT 192400) \$56.50 / 7040 GAL. AG BLD (ACCT 215500) \$ 33.63 / 1620 GAL.	90.13
				Totals for 37814	90.13
11/14/2016	37815	11/14/2016	FORT WORTH STOCKSHOW & RO	FORT WORTH STOCK SHOW AND RODEO ENTRY FEES FOR AG	385.00
				Totals for 37815	385.00
11/14/2016	37816	11/01/2016	SKYWARD	SKYWARD: SCHOOL BUSINESS SUITE SOFTWARE, FIXED ASSETS	4,800.00
				Totals for 37816	4,800.00
11/14/2016	37817	10/31/2016	WELDERS SUPPLY COMPANY, I	MISC. BOTTLES TO BE FILLED, PARTS TO REPAIR WELDING MACHINES, WELDING RODS, SUPPLIES.	114.50
				Totals for 37817	114.50
11/15/2016	37818	11/15/2016	CONE, HENSLIFY	PER DIEM FOR 11/15/16 - 11/17/16 (\$59.00 PER DAY)	177.00
				Totals for 37818	177.00
11/15/2016	37819	11/15/2016	MARRIOTT AUSTIN NORTH HOT	TASA FTSA. NOV 15, 2016 - NOV 17, 2016. DR. CONE ROOM: \$279.90 / CITY TAX \$ 25.20 {9%}	305.10

CHECK DATE	CHECK NUMBER	INVOICE DATE	VENDOR	INVOICE DESCRIPTION	AMOUNT
				Totals for 37819	305.10
11/15/2016	37820	11/15/2016	MEDINA COUNTY TAX ASSESSO	2016 Stock Trailer and 2017 Chevy Suburban	24.25
				Totals for 37820	24.25
11/15/2016	37821	09/19/2016	WORTHAN, CHADRICK	HS Football Official, Natalia vs. Cotulla, 9/16/16	100.00
11/15/2016	37821	10/11/2016	WORTHAN, CHADRICK	HS Football Official, Natalia vs. Poth, 10/7/16	95.00
				Totals for 37821	195.00
11/18/2016	37822	11/17/2016	ANTOPIA III, MARIANO	JH Boys Basketball Official, Natalia vs. Karnes City, 11/14/16	160.00
11/18/2016	37822	11/17/2016	ANTOPIA III, MARIANO	High School Basketball Games Official, Natalia vs. Cotulla/Pleasanton, 11/15/16	115.00
				Totals for 37822	275.00
11/18/2016	37823	11/11/2016	CANADA, RANDALL SR.	JH Girls Basketball Official, Natalia vs. Poteet, 11/10/16	85.00
				Totals for 37823	85.00
11/18/2016	37824	11/02/2016	CANTU SCREEN PRINTING & E	JH Band T-Shirts	1,100.94
				Totals for 37824	1,100.94
11/18/2016	37825	10/26/2016	CENTRAL TEXAS REGIONAL MO	TOLL CHARGES FOR DISTRICT VEHICLES	2.46
				Totals for 37825	2.46
11/18/2016	37826	11/16/2016	CITY OF NATALIA - SRO	OCTOBER 2016 CARRIZO WELL USAGE	497.48
				Totals for 37826	497.48
11/18/2016	37827	11/09/2016	COMMERCIAL KITCHEN	REPAIRS ON WARMER AT ELEM. & JR INV# 0462303-IN, 0459269-IN	2,299.05
				Totals for 37827	2,299.05
11/18/2016	37828	11/15/2016	DANDONA, ANJALI	CONFERENCE NOV 10 - 12, 2016	35.50
				Totals for 37828	35.50
11/18/2016	37829	11/17/2016	DAPILMOTO, RODNEY	High School Basketball Games Official, Natalia vs. Cotulla/Pleasanton, 11/15/16	155.00
				Totals for 37829	155.00
11/18/2016	37830	11/18/2016	DE JESUS, CANDACE	REIMBURSEMENT FOR STUDENTS AND STAFF ATTENDING THE UIL ROBOTICS COMPETITION.	96.00
				Totals for 37830	96.00
11/18/2016	37831	11/11/2016	DEVINE GOLF ASSOCIATION	Golf Dues for Natalia Golf Team for 2016-2017 Season	500.00
				Totals for 37831	500.00
11/18/2016	37839	11/18/2016	DEVINE LUMBER CO., INC.	MISC. SUPPLIES, TOOLS, BOLTS, SCREWS, LUMBER, PIPE, PAINT. INV# 652929, 653307, 653342, 653777, 653778	399.64
11/18/2016	37839	10/03/2016	DEVINE LUMBER CO., INC.	Maint. supplies: PAINT, SUPPLIES, FILTERS, ETC.	7.49
11/18/2016	37839	10/03/2016	DEVINE LUMBER CO., INC.	Maint. supplies: PAINT, SUPPLIES, FILTERS, ETC.	9.98
11/18/2016	37839	10/04/2016	DEVINE LUMBER CO., INC.	Maint. supplies	24.98
11/18/2016	37839	10/05/2016	DEVINE LUMBER CO., INC.	Maint. supplies	35.27
11/18/2016	37839	10/05/2016	DEVINE LUMBER CO., INC.	Maint. supplies: PAINT, SUPPLIES, FILTERS, ETC.	29.54
11/18/2016	37839	10/06/2016	DEVINE LUMBER CO., INC.	Maint. supplies	13.26
11/18/2016	37839	10/07/2016	DEVINE LUMBER CO., INC.	Maint. supplies: PAINT, SUPPLIES, FILTERS, ETC.	29.65
11/18/2016	37839	10/07/2016	DEVINE LUMBER CO., INC.	Maint. supplies: PAINT, SUPPLIES, FILTERS, ETC.	31.98

CHECK DATE	CHECK NUMBER	INVOICE DATE	VENDOR	INVOICE DESCRIPTION	AMOUNT
11/18/2016	37839	10/10/2016	DEVINE LUMBER CO., INC.	Maint. supplies: PAINT, SUPPLIES, FILTERS, ETC.	159.73
11/18/2016	37839	10/10/2016	DEVINE LUMBER CO., INC.	Maint. supplies: PAINT, SUPPLIES, FILTERS, ETC.	43.96
11/18/2016	37839	10/11/2016	DEVINE LUMBER CO., INC.	Maint. supplies: PAINT, SUPPLIES, FILTERS, ETC.	17.04
11/18/2016	37839	10/11/2016	DEVINE LUMBER CO., INC.	Maint. supplies	53.88
11/18/2016	37839	10/11/2016	DEVINE LUMBER CO., INC.	Maint. supplies	11.39
11/18/2016	37839	10/14/2016	DEVINE LUMBER CO., INC.	Maint. supplies	24.03
11/18/2016	37839	10/14/2016	DEVINE LUMBER CO., INC.	Maint. supplies	90.27
11/18/2016	37839	10/14/2016	DEVINE LUMBER CO., INC.	Maint. supplies	10.30
11/18/2016	37839	10/14/2016	DEVINE LUMBER CO., INC.	Maint. supplies	21.19
11/18/2016	37839	10/17/2016	DEVINE LUMBER CO., INC.	Maint. supplies	39.98
11/18/2016	37839	10/17/2016	DEVINE LUMBER CO., INC.	Maint. supplies	69.49
11/18/2016	37839	10/17/2016	DEVINE LUMBER CO., INC.	Maint. supplies	32.04
11/18/2016	37839	10/18/2016	DEVINE LUMBER CO., INC.	Maint. supplies	26.14
11/18/2016	37839	10/18/2016	DEVINE LUMBER CO., INC.	Maint. supplies	21.14
11/18/2016	37839	10/19/2016	DEVINE LUMBER CO., INC.	Maint. supplies	103.03
11/18/2016	37839	10/19/2016	DEVINE LUMBER CO., INC.	Maint. supplies	40.73
11/18/2016	37839	10/19/2016	DEVINE LUMBER CO., INC.	Maint. supplies	16.06
11/18/2016	37839	10/19/2016	DEVINE LUMBER CO., INC.	Maint. supplies	11.99
11/18/2016	37839	10/19/2016	DEVINE LUMBER CO., INC.	Maint. supplies	42.23
11/18/2016	37839	10/20/2016	DEVINE LUMBER CO., INC.	Maint. supplies	76.64
11/18/2016	37839	10/21/2016	DEVINE LUMBER CO., INC.	Maint. supplies	11.16
11/18/2016	37839	10/21/2016	DEVINE LUMBER CO., INC.	Maint. supplies	23.97
11/18/2016	37839	10/24/2016	DEVINE LUMBER CO., INC.	Maint. supplies	159.21
11/18/2016	37839	10/25/2016	DEVINE LUMBER CO., INC.	Maint. supplies	44.43
11/18/2016	37839	10/25/2016	DEVINE LUMBER CO., INC.	Maint. supplies	29.86
11/18/2016	37839	10/26/2016	DEVINE LUMBER CO., INC.	Maint. supplies	19.56
11/18/2016	37839	10/26/2016	DEVINE LUMBER CO., INC.	Maint. supplies	10.76
11/18/2016	37839	10/26/2016	DEVINE LUMBER CO., INC.	Maint. supplies	75.02
11/18/2016	37839	10/26/2016	DEVINE LUMBER CO., INC.	Maint. supplies	158.22
11/18/2016	37839	10/27/2016	DEVINE LUMBER CO., INC.	Maint. supplies	25.94
11/18/2016	37839	10/28/2016	DEVINE LUMBER CO., INC.	Maint. supplies	19.99
11/18/2016	37839	10/31/2016	DEVINE LUMBER CO., INC.	Maint. supplies	14.79
11/18/2016	37839	10/31/2016	DEVINE LUMBER CO., INC.	Maint. supplies	46.07
11/18/2016	37839	10/31/2016	DEVINE LUMBER CO., INC.	Maint. supplies	24.17
Totals for 37839					2,156.20
11/18/2016	37840	10/31/2016	DEVINE NEWS, INC.	LEGAL NOTICE OF INTENT TO DESTROY RECORDS	180.00
Totals for 37840					180.00
11/18/2016	37841	10/05/2016	DUTCH GLO CHEMICAL CO, IN	DISHWASHING CHEMICALS FOR OCT	976.50
Totals for 37841					976.50
11/18/2016	37842	11/16/2016	ESTRADA, MARY	Audit Preparation and Training W/E 11/11/2016	1,351.60
Totals for 37842					1,351.60
11/18/2016	37843	11/11/2016	EWING IRRIGATION	Rye seed and fertilizer for baseball and softball fields	1,651.98
Totals for 37843					1,651.98
11/18/2016	37844	11/07/2016	FLINN SCIENTIFIC	SCIENCE LAB SUPPLIES; PERFECT PELLETS, OWL PELLETS, FETAL PIG PLUS SHIPPING	1,201.58
Totals for 37844					1,201.58
11/18/2016	37845	11/17/2016	FLORES, ORLANDO	JH Boys Basketball Official, Natalia vs. Karnes City, 11/14/16	160.00
Totals for 37845					160.00

CHECK DATE	CHECK INVOICE			INVOICE DESCRIPTION	AMOUNT
	NUMBER	DATE	VENDOR		
11/18/2016	37846	11/11/2016	HARRIS RATING WEEKLY	Harris Ratings Weekly, 17 Weekly Releases for 2016-2017 Season	99.00
				Totals for 37846	99.00
11/18/2016	37847	11/14/2016	HIGH SCHOOL MUSIC	Open PO for October: 922916, 922917, 88669, 926785, 926787, 929739	622.78
11/18/2016	37847	10/17/2016	HIGH SCHOOL MUSIC	Tenor Saxophone Repair	176.00
11/18/2016	37847	11/14/2016	HIGH SCHOOL MUSIC	Clarinet and Alto Sax Reeds	118.76
				Totals for 37847	917.54
11/18/2016	37848	11/09/2016	HILLYARD / SAN ANTONIO	Hand soap for district *PLEASE NOTE - TAX EXEMPT	549.12
				Totals for 37848	549.12
11/18/2016	37849	11/08/2016	KAMICO INSTRUCTIONAL MEDI	Reading materials	25.95
				Totals for 37849	25.95
11/18/2016	37850	11/11/2016	KERRVILLE INDEPENDENT SCH	Bi-District Volleyball Game @ Kerrville Tivy High School, Natalia vs. Johnson City, 10/31/16	407.90
				Totals for 37850	407.90
11/18/2016	37851	11/08/2016	LABATT INST. SUPPLY	FOOD, NONFOOD, CATERING & ALA CARTE FOR OCT.	27,771.71
11/18/2016	37851	10/18/2016	LABATT INST. SUPPLY	FOOD, NONFOOD ETC. FOR SEPT	29,212.59
				Totals for 37851	56,984.30
11/18/2016	37852	11/18/2016	LOZA, ELVIA	Meals and Parking for the AMLE 2016 Conference in Austin, TX on October 10-12	65.12
				Totals for 37852	65.12
11/18/2016	37853	11/08/2016	MATERA PAPER CO., LTD.	Custodial cleaning supplies	4,154.28
				Totals for 37853	4,154.28
11/18/2016	37854	11/09/2016	MOCZYGEMBA, JOEY	CATERING REIMBURSMENT	1,146.30
				Totals for 37854	1,146.30
11/18/2016	37855	11/15/2016	PISSERI, SEAN	HS Basketball Official, Natalia vs. Cotulla/Pleasanton, 11/15/16	65.00
				Totals for 37855	65.00
11/18/2016	37856	11/11/2016	POTEET DAIRY QUEEN	Junior High Volleyball Meals, Natalia vs. Poteet, 10/22/16	86.85
				Totals for 37856	86.85
11/18/2016	37857	11/04/2016	RAKOWITZ, CARA	504 CONFERENCE MEAL REIMBURSEMENT	14.48
				Totals for 37857	14.48
11/18/2016	37858	11/15/2016	RAMIREZ, DANIEL	HS Basketball Official, Natalia vs. Cotulla/Pleasanton, 11/15/16	155.00
				Totals for 37858	155.00
11/18/2016	37859	11/15/2016	REYNA, ROCKY	HS Basketball Official, Natalia vs. Cotulla/Pleasanton, 11/15/16	115.00
				Totals for 37859	115.00
11/18/2016	37860	11/17/2016	RODRIGUEZ, GILBERT	Security for Basketball Games	200.00
				Totals for 37860	200.00

CHECK DATE	CHECK NUMBER	INVOICE DATE	VENDOR	INVOICE DESCRIPTION	AMOUNT
11/18/2016	37861	11/11/2016	ROGERS, GERRY	JH Girls Basketball Security, Natalia vs. Poteet, 11/10/16	75.00
				Totals for 37861	75.00
11/18/2016	37862	11/18/2016	ROGERS, JUSTIN	CONTRACTED SECURITY SERVICES FOR THE MONTH OF OCTOBER 2016	150.00
				Totals for 37862	150.00
11/18/2016	37863	11/15/2016	SALAZAR, NORBERT JR.	HS Basketball Official, Natalia vs. Cotulla/Pleasanton, 11/15/16	65.00
				Totals for 37863	65.00
11/18/2016	37864	10/28/2016	THE SHERWIN-WILLIAMS CO.	Primer and exterior paint for jr high gym, tech center and ag shop INV# 76192, 19648, 79808	9,104.07
				Totals for 37864	9,104.07
11/18/2016	37865	11/09/2016	SIRIUS EDUCATION SOLUTION	Teachers Edition	35.00
				Totals for 37865	35.00
11/18/2016	37866	11/08/2016	SOUTHERN COMPUTER WAREHOU	black toner	95.96
				Totals for 37866	95.96
11/18/2016	37867	11/15/2016	STORAGE SOLUTIONS PLUS	SCAG OIL FILTER 120	8.65
				Totals for 37867	8.65
11/18/2016	37869	11/17/2016	SUB ZERO AIR CONDITIONING	Replaced AC unit at Elementary front office and replace AC unit at HS bandhall	15,749.58
11/18/2016	37869	10/26/2016	SUB ZERO AIR CONDITIONING	Replaced Ac unit at jr high room 214	4,900.00
11/18/2016	37869	10/28/2016	SUB ZERO AIR CONDITIONING	Replaced ac unit in room 301 at jr high	4,900.00
11/18/2016	37869	10/24/2016	SUB ZERO AIR CONDITIONING	Repairs on ac unit in room 17 at elementary and repairs on ac at HS field house	566.24
11/18/2016	37869	10/18/2016	SUB ZERO AIR CONDITIONING	Repairs on ac unit at elementary library and repairs on ac unit in room 103 at ECC	215.53
				Totals for 37869	26,331.35
11/18/2016	37870	11/11/2016	TAPIA, STEVEN	JH Girls Basketball Official, Natalia vs. Poteet, 11/10/16	85.00
				Totals for 37870	85.00
11/18/2016	37871	10/28/2016	TASB, INC.	BUSINESS / SPED CONTRACT SRVCS	2,184.48
				Totals for 37871	2,184.48
11/18/2016	37872	11/18/2016	TASBO	TASB Conference and Training	880.00
				Totals for 37872	880.00
11/18/2016	37873	11/10/2016	TEXAS RURAL EDUCATION ASS	2016-2017 SCHOOL DISTRICT MEMBERSHIP	500.00
				Totals for 37873	500.00
11/18/2016	37874	11/11/2016	THSPA	Texas High School Powerlifting Association State Dues for 2017	75.00
				Totals for 37874	75.00
11/18/2016	37875	11/11/2016	THSWPA	Texas High School Womens Powerlifting Association State Dues for 2017	75.00
				Totals for 37875	75.00

CHECK DATE	CHECK INVOICE NUMBER DATE	VENDOR	INVOICE DESCRIPTION	AMOUNT
11/18/2016	37876 11/07/2016	WARD'S NATURAL SCIENCE	SCIENCE LAB SUPPLIES	204.28
			Totals for 37876	204.28
11/18/2016	37877 11/07/2016	BMB STITCH FACTORY	COLOR RUN TSHIRTS	470.51
			Totals for 37877	470.51
11/18/2016	37878 11/18/2016	FITZPATRICK, KEVIN	TRICK ROPE ENTERTAINMENT FOR COLOR RUN	250.00
			Totals for 37878	250.00
11/18/2016	37879 11/18/2016	HATCH, ROBERT	ENTERTAINMENT FOR COLOR RUN	200.00
			Totals for 37879	200.00
11/18/2016	37880 11/18/2016	SOUTH TEXAS TROPHIES	GLEE / FRESH VOICE SHIRTS	627.25
			Totals for 37880	627.25
11/18/2016	37881 11/18/2016	DIRECT ENERGY BUSINESS	MONTHLY ELECTRIC SERVICE INV# 162790028894384, 162790028894981, 162790028894982, 162790028894979, 162790028894983, 162790028894980 AND ACCT# 1023803 (33,296.11)	36,067.55
			Totals for 37881	36,067.55
			Totals for checks	383,300.07

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
162	MEDICAIDE	0.00	0.00	4,800.00	4,800.00
199	GENERAL FUND	6,092.00	0.00	254,186.62	260,278.62
240	FOOD SERVICE	0.00	0.00	112,639.75	112,639.75
865	STUDENT ACTIVITY	5,581.70	0.00	0.00	5,581.70
***	Fund Summary Totals ***	11,673.70	0.00	371,626.37	383,300.07

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

Tax Report
11/30/2016

% of Taxes
Collected

2016 Taxes M&O	\$	2,193,507.73	8%
2016 Taxes I&S	\$	211,852.22	8%
Current Taxes Collected M&O	\$	186,261.05	
YTD Taxes Collected M&O	\$	186,261.22	
Current Taxes collected I&S	\$	17,989.94	
YTD Taxes Collected I&S	\$	17,989.94	
Delinquent Taxes Collected M&O	\$	2,282.50	
Delinquent Taxes Collected I&S	\$	351.51	
Penalty & Interest M&O	\$	1,176.45	
Penalty & Interest Collected I&S	\$	173.65	
Uncollected Balance for M&O Current	\$	2,007,246.51	
Uncollected Balance for I&S Current	\$	193,862.28	
Uncollected Balance for M&O Delinquent	\$	250,195.69	
Uncollected Balance for I&S Delinquent	\$	33,601.57	
Total Uncollected Taxes Current & Delinquent M&O	\$	2,257,448.00	
Total Uncollected Taxes Current & Delinquent I&S	\$	227,464.70	

	Account Number	Obj	2016-17 Original Budget	2016-17 Changes	2016-17 FYTD Activity	Encumbered Amount	Unencumbered Balance	2016-17 FYTD %	2015-16 FYTD %
199	GENERAL FUND								
00									
	199 R 00 57--	- LOCAL REVENUE	2,198,500.00		40,001.07		2,158,498.93	1.82	37.65
	199 R 00 58--	- STATE REVENUE	8,200,244.00		1,167,347.71		7,032,896.29	14.24	34.64
	199 R 00 ----	-	10,398,744.00		1,207,348.78		9,191,395.22	11.61	34.35
	199 R -- ----	- Revenue	10,398,744.00		1,207,348.78		9,191,395.22	11.61	34.35
00									
	199 E 00 89--	- OTHER USES	20,000.00				20,000.00		
	199 E 00 ----	-	20,000.00				20,000.00		
11	INSTRUCTION								
	199 E 11 61--	- PAYROLL COST	4,990,393.00		1,169,686.29		3,820,706.71	23.44	23.72
	199 E 11 62--	- CONT SERVICES	469,752.00		49,556.01	14,389.79	405,806.20	13.61	22.26
	199 E 11 63--	- SUPPLIES	327,200.00	-900.00	53,862.49	34,533.82	237,903.69	27.09	22.66
	199 E 11 64--	- OTHER COST	28,450.00	900.00	3,460.06	734.00	25,155.94	14.29	11.96
	199 E 11 66--	- CAPITAL OUTLAY	40,000.00		10,292.30	1,130.00	28,577.70	28.56	13.86
	199 E 11 ----	- INSTRUCTION	5,855,795.00		1,286,857.15	50,787.61	4,518,150.24	22.84	23.42
12	INST. RESOURCES & MEDIA SVCS								
	199 E 12 61--	- PAYROLL COST	23,080.00		5,618.27		17,461.73	24.34	11.93
	199 E 12 62--	- CONT SERVICES	2,000.00				2,000.00		
	199 E 12 63--	- SUPPLIES	19,350.00		4,019.65	98.85	15,231.50	21.28	20.97
	199 E 12 64--	- OTHER COST	100.00				100.00		
	199 E 12 ----	- INST. RESOURCES & MEDIA S	44,530.00		9,637.92	98.85	34,793.23	21.87	13.36
13	CURRICULUM DEV.& INST.STF DEV								
	199 E 13 61--	- PAYROLL COST	139,779.00		32,990.52		106,788.48	23.60	30.58
	199 E 13 62--	- CONT SERVICES	12,450.00				12,450.00		
	199 E 13 63--	- SUPPLIES	5,300.00		1,185.00	259.12	3,855.88	27.25	11.93
	199 E 13 64--	- OTHER COST	8,200.00		747.75	757.82	6,694.43	18.36	4.61
	199 E 13 ----	- CURRICULUM DEV.& INST.STF	165,729.00		34,923.27	1,016.94	129,788.79	21.69	27.77

146

	Account Number	Obj	2016-17 Original Budget	2016-17 Changes	2016-17 FYTD Activity	Encumbered Amount	Unencumbered Balance	2016-17 FYTD %	2015-16 FYTD %
199		GENERAL FUND							
21		INSTRUCTIONAL LEADERSHIP							
	199 E 21 61--	- PAYROLL COST	92,860.00		52,190.68		40,669.32	56.20	11.93
	199 E 21 62--	- CONT SERVICES	2,800.00				2,800.00		
	199 E 21 63--	- SUPPLIES	12,300.00		564.85		11,735.15	4.59	
	199 E 21 64--	- OTHER COST	6,000.00		345.00		5,655.00	5.75	
	199 E 21 ----	- INSTRUCTIONAL LEADERSHIP	113,960.00		53,100.53		60,859.47	46.60	10.17
23		SCHOOL LEADERSHIP							
	199 E 23 61--	- PAYROLL COST	551,137.00		147,724.03		403,412.97	26.80	23.86
	199 E 23 62--	- CONT SERVICES	1,200.00	350.00	378.00	50.00	1,122.00	27.61	
	199 E 23 63--	- SUPPLIES	11,100.00	-350.00	737.39	664.05	9,348.56	13.04	9.56
	199 E 23 64--	- OTHER COST	4,600.00		624.75	299.00	3,676.25	20.08	50.95
	199 E 23 66--	- CAPITAL OUTLAY	500.00		184.98		315.02	37.00	
	199 E 23 ----	- SCHOOL LEADERSHIP	568,537.00		149,649.15	1,013.05	417,874.80	26.50	23.69
31		GUIDANCE & COUNSELING							
	199 E 31 61--	- PAYROLL COST	222,053.00		69,724.96		152,328.04	31.40	29.21
	199 E 31 62--	- CONT SERVICES	48,000.00		7,917.50		40,082.50	16.49	11.49
	199 E 31 63--	- SUPPLIES	18,100.00		1,967.68	2,725.24	13,407.08	25.93	34.14
	199 E 31 64--	- OTHER COST	2,850.00		358.78	100.00	2,391.22	16.10	
	199 E 31 ----	- GUIDANCE & COUNSELING	291,003.00		79,968.92	2,825.24	208,208.84	28.45	23.12
32		SOCIAL WORK SERVICES							
	199 E 32 61--	- PAYROLL COST			-3.64		3.64		
	199 E 32 ----	- SOCIAL WORK SERVICES			-3.64		3.64		
33		HEALTH SERVICES							
	199 E 33 61--	- PAYROLL COST	45,541.00		11,361.32		34,179.68	24.95	15.59
	199 E 33 62--	- CONT SERVICES	500.00				500.00		
	199 E 33 63--	- SUPPLIES	2,000.00				2,000.00		
	199 E 33 64--	- OTHER COST	6,000.00		2,791.04	2,093.00	1,115.96	81.40	
	199 E 33 ----	- HEALTH SERVICES	54,041.00		14,152.36	2,093.00	37,795.64	30.06	14.99

	Account Number	Obj	2016-17 Original Budget	2016-17 Changes	2016-17 FYTD Activity	Encumbered Amount	Unencumbered Balance	2016-17 FYTD %	2015-16 FYTD %
199		GENERAL FUND							
34		PUPIL TRANSPORTATION							
	199 E 34 61--	- PAYROLL COST	282,050.00		56,693.72		225,356.28	20.10	23.50
	199 E 34 62--	- CONT SERVICES	50,000.00		21,508.30	47.00	28,444.70	43.11	20.78
	199 E 34 63--	- SUPPLIES	65,000.00		12,660.89	3,444.00	48,895.11	24.78	20.53
	199 E 34 64--	- OTHER COST	30,000.00		6,935.00		23,065.00	23.12	91.76
	199 E 34 ----	- PUPIL TRANSPORTATION	427,050.00		97,797.91	3,491.00	325,761.09	23.72	16.44
36		COCURR./EXTRACURR.ACTIVITIES							
	199 E 36 61--	- PAYROLL COST	374,421.00		90,147.63		284,273.37	24.08	24.02
	199 E 36 62--	- CONT SERVICES	42,700.00		8,851.07	1,110.00	32,738.93	23.33	22.47
	199 E 36 63--	- SUPPLIES	82,850.00		15,077.56	5,790.28	61,982.16	25.19	9.29
	199 E 36 64--	- OTHER COST	101,300.00		41,890.10	2,087.00	57,322.90	43.41	51.65
	199 E 36 66--	- CAPITAL OUTLAY	24,000.00			6,240.00	17,760.00	26.00	36.44
	199 E 36 ----	- COCURR./EXTRACURR.ACTIVIT	625,271.00		155,966.36	15,227.28	454,077.36	27.38	26.17
41		GENERAL ADMINISTRATION							
	199 E 41 61--	- PAYROLL COST	471,717.00		93,637.28		378,079.72	19.85	22.66
	199 E 41 62--	- CONT SERVICES	225,500.00	-3,600.00	35,235.23	2,632.58	184,032.19	17.07	7.12
	199 E 41 63--	- SUPPLIES	28,200.00	3,600.00	11,042.01	5,141.80	15,616.19	50.89	7.89
	199 E 41 64--	- OTHER COST	54,500.00		8,705.93	5,186.81	40,607.26	25.49	16.51
	199 E 41 ----	- GENERAL ADMINISTRATION	779,917.00		148,620.45	12,961.19	618,335.36	20.72	16.38
51		PLANT MAINTENANCE & OPERATIONS							
	199 E 51 61--	- PAYROLL COST	682,369.00		169,495.86		512,873.14	24.84	23.80
	199 E 51 62--	- CONT SERVICES	488,500.00		124,984.43	26,478.11	337,037.46	31.01	17.09
	199 E 51 63--	- SUPPLIES	155,500.00		47,237.99	7,541.41	100,720.60	35.23	27.08
	199 E 51 64--	- OTHER COST	107,000.00		61,025.00		45,975.00	57.03	36.60
	199 E 51 66--	- CAPITAL OUTLAY	102,500.00		91,032.17		11,467.83	88.81	8.20
	199 E 51 ----	- PLANT MAINTENANCE & OPERA	1,535,869.00		493,775.45	34,019.52	1,008,074.03	34.36	22.06
52		SECURITY & MONITORING SERVICES							
	199 E 52 61--	- PAYROLL COST	6,788.00		11,614.43		-4,826.43	171.10	23.86
	199 E 52 62--	- CONT SERVICES	68,000.00		10,826.60	437.50	56,735.90	16.56	8.30
	199 E 52 63--	- SUPPLIES	5,500.00		2,880.00		2,620.00	52.36	

148

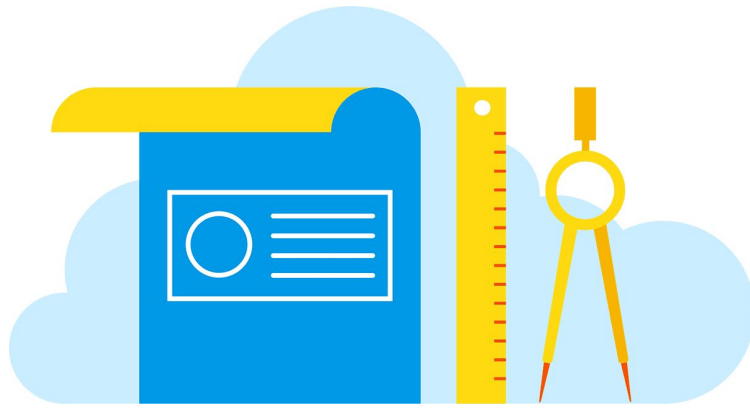
	Account Number	Obj	2016-17 Original Budget	2016-17 Changes	2016-17 FYTD Activity	Encumbered Amount	Unencumbered Balance	2016-17 FYTD %	2015-16 FYTD %
199		GENERAL FUND							
52		SECURITY & MONITORING SERVICES							
	199 E 52 64--	- OTHER COST	1,600.00		145.00	283.05	1,171.95	26.75	11.30
	199 E 52 ----	- SECURITY & MONITORING SER	81,888.00		25,466.03	720.55	55,701.42	31.98	13.31
53		DATA PROCESSING SERVICES							
	199 E 53 61--	- PAYROLL COST	145,777.00		36,299.75		109,477.25	24.90	22.33
	199 E 53 62--	- CONT SERVICES	73,500.00		3,407.50		70,092.50	4.64	39.05
	199 E 53 63--	- SUPPLIES	2,500.00				2,500.00		
	199 E 53 ----	- DATA PROCESSING SERVICES	221,777.00		39,707.25		182,069.75	17.90	26.33
61		COMMUNITY SERVICES							
	199 E 61 63--	- SUPPLIES	2,200.00				2,200.00		7.40
	199 E 61 ----	- COMMUNITY SERVICES	2,200.00				2,200.00		7.40
71		DEBT SERVICES							
	199 E 71 65--	- DEBT SERVICE	58,585.00				58,585.00		
	199 E 71 ----	- DEBT SERVICES	58,585.00				58,585.00		
81		FACILITIES ACQ. & CONSTRUCTION							
	199 E 81 62--	- CONT SERVICES			2,500.00		-2,500.00		
	199 E 81 ----	- FACILITIES ACQ. & CONSTRU			2,500.00		-2,500.00		
93		PAYMENTS TO FISCAL AGENTS\MBRS							
	199 E 93 64--	- OTHER COST	7,000.00				7,000.00		
	199 E 93 ----	- PAYMENTS TO FISCAL AGENTS	7,000.00				7,000.00		
	199 E -- ----	- Expense	10,853,152.00		2,592,119.11	124,254.23	8,136,778.66	25.03	21.66
	199 - -- ----	- GENERAL FUND	-454,408.00		-1,384,770.33	-124,254.23	1,054,616.56	332.09	-470.76

Account Number	Obj	2016-17 Original Budget	2016-17 Changes	2016-17 FYTD Activity	Encumbered Amount	Unencumbered Balance	2016-17 FYTD %	2015-16 FYTD %
Grand Revenue T		10,398,744.00		1,207,348.78		9,191,395.22	11.61	34.35
Grand Expense T		10,853,152.00		2,592,119.11	124,254.23	8,136,778.66	25.03	21.66
Grand Totals		454,408.00		1,384,770.33	124,254.23	1,054,616.56	304.74	-470.76
		Loss		Loss	Loss	Profit		

Number of Accounts: 1106

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

	Aug 2015	Sept 2015	Oct 2015	Nov 2015	Dec 2015	Jan 2016	Feb 2016	Mar 2016	Apr 2016	May 2016	June 2016
NET CLAIM REIM TOTAL	\$18,368.03	\$70,035.99	\$67,386.19	\$54,281.84	\$46,174.35	\$58,973.84	\$64,990.76	\$54,816.26	\$67,357.14	\$67,498.92	\$5,911.47
ADDITIONAL REVENUE	\$3,488.55	\$14,735.85	\$14,283.75	\$12,015.40	\$8,240.71	\$14,263.41	\$11,018.59	\$11,117.13	\$10,565.21	\$12,102.91	\$2,794.05
TOTAL REVENUE	\$21,856.58	\$84,771.84	\$81,669.94	\$66,297.24	\$54,415.06	\$73,237.25	\$76,009.35	\$65,933.39	\$77,922.35	\$79,601.83	\$8,705.52
NUMBER OF DAYS	6	21	21	16	14	18	20	17	21	21	2
MEAL COUNTS											
FREE LUNCH	3,620	13,291	12,518	10,016	8,628	11,202	12,292	10,436	12,921	12,920	1,150
REDUCED LUNCH	364	1,471	1,545	1,261	1,063	1,345	1,547	1,328	1,602	1,631	136
PAID LUNCH	782	2,443	3,025	2,072	1,823	2,267	2,313	1,997	2,460	2,448	211
TOTAL LUNCH	4,766	17,205	17,088	13,349	11,514	14,814	16,152	13,761	16,983	16,999	1,497
FREE BRK	2,517	10,240	9,875	8,138	6,782	8,439	9,288	7,673	9,365	9,406	804
REDUCED BRK	278	1,276	1,273	1,030	839	1,047	1,237	1,065	1,259	1,249	110
PAID BRK	676	2,366	2,703	1,937	1,670	2,024	2,025	1,665	1,987	2,004	176
TOTAL BREAKFAST	3,471	13,882	13,851	11,105	9,291	11,510	12,550	10,403	12,611	12,659	1,090
	Aug 2016	Sept 2016	Oct 2016	Nov 2016	Dec 2016	Jan 2017	Feb 2017	Mar 2017	Apr 2017	May 2017	June 2017
NET CLAIM REIM TOTAL	\$27,705.43	\$83,670.44	\$76,142.37	\$68,874.68							
ADDITIONAL REVENUE	\$5,130.30	\$14,377.72	14,241.92	11,217.93							
TOTAL REVENUE	\$32,835.73	\$98,048.16	90,384.29	80,092.61							
NUMBER OF DAYS	8	21	19	17	12	20	20	18	18	22	1
MEAL COUNTS											
FREE LUNCH	4,900	14,242	12,308.00	11,013.00							
REDUCED LUNCH	457	1,159	1,587.00	1,531.00							
PAID LUNCH	1,075	2,439	2,527.00	2,268.00							
TOTAL LUNCH	6,432	17,840	16,422.00	14,812.00							
FREE BRK	4,410	14,764	13,048.00	11,774.00							
REDUCED BRK	427	1,283	1,792.00	1,740.00							
PAID BRK	1,323	3,300	3,659.00	3,228.00							
TOTAL BREAKFAST	6,160	19,347	18,499.00	16,742.00							
BREAKFAST MEALS GROWTH	2,689	5,465	4,648.00	5,637.00	-9,291.00	-11,510.00	-12,550.00	-10,403.00	-12,611.00	-12,659.00	-1,090.00
LUNCH MEALS GROWTH	1,666	635	-666.00	1,463.00	-11,514.00	-14,814.00	-16,152.00	-13,761.00	-16,983.00	-16,999.00	-1,497.00
2016 REIMBURSEMENT GROWTH	\$9,337.40	\$13,634.45	\$8,756.18	\$14,592.84	-\$46,174.35	-\$58,973.84	-\$64,990.76	-\$54,816.26	-\$67,357.14	-\$67,498.92	-\$5,911.47
YTD Revenue				\$217,090.55							
YTD Expenses				\$251,872.15							



Curriculum and Instruction Board Brief December 2016

1. CBA Data Disaggregation process- How to use curriculum data to improve teaching. (Leaders Meeting held on November 15, 2016)
2. Professional Learning Communities- Making connections between book study and practical measures to improve instruction and student success. (Leaders Meeting held on December 5, 2016)
3. Successful Submission of the Texas Accountability Improvement System and Performance Based Accountability System Targeted Improvement Plan. (November 28, 2016) Met all Quarter 1 Goals
4. Provided Instructional support to Natalia JH regarding classroom observations and provided feedback to teachers through eduphoria software system.
5. Begun the process of monitoring student progress, specifically those in special programs regarding report cards and curriculum based assessments to track student growth over the 2016-2017 school year.