

Notice of Regular Meeting

The Board of Trustees Comal ISD

A Regular Meeting of the Board of Trustees of Comal ISD will be held September 29, 2020, beginning at 6:00 PM in the Comal ISD.

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

1. Call Meeting to Order
2. Board Recognition
3. Public Comment/Audience Participation
4. Board President's Comments
David Drastata
5. Superintendent Reports and Board Information
 - A. Prepare Classrooms and Facilities for Learning
 1. TASB Board Policy Update 115 - 2nd reading
Armando Maese
 2. Board Policy EIC (Local) - 2nd Reading
Armando Maese
 3. FIRST - Financial Integrity Rating System of Texas Public Hearing
David Andersen
 4. Bond 2021
Steve Stanford
 5. Covid 19 Back to School: 2020 - 2021
Andrew Kim/Steve Stanford/Joe McKenna
6. Consider and Possible Approval of Consent Agenda
 - A. Board Meeting Minutes
 - B. Financial Statement and Expenditures
 - C. Monthly Tax Office Report
 - D. Request for Maximum Class Size Exceptions
7. Action Item
 - A. Tax Rate Adoption
David Andersen
8. Closed Session Pursuant to Sections 551.071 thru 551.082 of the Texas Government Code
 - A. Pursuant to Texas Government Code 551.071 thru 551.074 consider and discuss personnel employments, appointments, assignment or promotion of personnel; and resignations and retirements
 - B. Pursuant to Texas Government Code 551.072, discuss the possible purchase, exchange, sale, lease or value of real property
 - C. Pursuant to Texas Government Code Sections 551.071, 551.074, and 551.082, hear and consider the Level III grievance of Jessica Logan and consult with attorney on legal issues related to the grievance
9. Action Items

- A. Consider and Possible Approval on Contractual Personnel as Recommended by the Superintendent:
Employment, Appointment, Assignment, or Promotion of Personnel; and Resignations and Retirements
 - B. Consider and Possible Action on the Level III Grievance of Jessica Logan
-

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

The notice for this meeting was posted in compliance with the Texas Open Meetings Act on Thursday, September 24, 2020, on or before 5:00pm

For the Board of Trustees

COMAL INDEPENDENT SCHOOL DISTRICT

Subject: Audience Participation

Date: September 29, 2020

Administrator Responsible/Position: David Drastata, Board President

A. Purpose of Agenda Item:

Information Only

Action Needed

Receive Input

B. Authority for This Action:

Local Policy BED

Law or Rule

N/A

The Board encourages comments from citizens of the District or from District employees.

Policy BED local states that audience participation at a Board meeting is limited to the public comment portion of the meeting designated for that purpose. At all other times during a Board meeting, the audience shall not enter into discussion or debate on matters being considered by the Board, unless requested by the presiding officer. An open forum will be conducted at each regular monthly meeting.

Persons who wish to participate must submit the Audience Participation form to the presiding officer or designee before the meeting begins and shall indicate the topic about which they wish to speak. Forms will not be accepted after the meeting begins.

Citizens may be provided three minutes. Delegations of more than three persons shall appoint one person to address the Board. If any person other than the appointed spokesperson of a Delegation wants to speak, they may not appear at the lectern as part of a Delegation but must sign up on a separate Audience participation form before the meeting and may only approach the lectern when their name is called.

The Board shall not deliberate or decide regarding any subject that is not included on our agenda for tonight's meeting. If an issue mentioned is listed on tonight's agenda, the Board will defer discussion until the appropriate time during the meeting.

The presiding officer may:

- 1) Direct the speaker to the appropriate complaint policy
 - Employee complaints: DGBA
 - Student or parent complaints: FNG
 - Public complaints: GF
- 2) Provide factual responses to questions raised
- 3) Ask clarifying questions
- 4) Request that the subject of the comment be placed on the agenda of a later meeting when the Board may then take action on the issue raised by the speaker

COMAL INDEPENDENT SCHOOL DISTRICT

Subject: President's Comments

Date: September 29, 2020

Administrator Responsible/Position: David Drastata, Board President

A. Purpose of Agenda Item:

Information Only

Action Needed

Receive Input

During this portion of the meeting, Board President David Drastata will provide an overview of the agenda and discuss the process that will be followed during tonight's meeting.

COMAL INDEPENDENT SCHOOL DISTRICT

Subject: TASB Update 115 - Second Reading

Date: September 29, 2020

Administrator Responsible/Position: Armando Maese, Director for Policy Services

A. Purpose of Agenda Item:

Information Only Action Needed Receive Input

B. Authority for This Action:

Local Policy Law or Rule N/A

The official Board Policies have been designated in accordance with BF (LOCAL) and shall be considered authoritative and binding. Administrative Regulations are subject to Board review but need not be adopted. (See also A18 LEGAL and BP LOCAL).

C. Strategic Objective, Goal, or Need Addressed:

Strategic Plan District/Campus Improvement Plan Other BF (LOCAL)

D. Summary:

Previous board action relating to this item: First reading was on September 10, 2020.

Future action anticipated: TASB Update 115 will be presented for a third reading and possible approval at duly called Board meeting.

Background information: TASB Update 115 presents recommended changes to local policies which were affected by revised administrative rules from the Texas Education Agency and the State Board of Education and by new federal Title IX regulations. **There are no district-initiated changes to the TASB Update 115 local policies:**

BF (LOCAL): BOARD POLICIES

DED (LOCAL): COMPENSATION AND BENEFITS - VACATIONS AND HOLIDAYS

DIA (LOCAL): EMPLOYEE WELFARE - FREEDOM FROM DISCRIMINATION, HARASSMENT, AND RETALIATION

DMD (LOCAL): PROFESSIONAL DEVELOPMENT - PROFESSIONAL MEETINGS AND VISITATIONS

EI (LOCAL): ACADEMIC ACHIEVEMENT

FB (LOCAL): EQUAL EDUCATIONAL OPPORTUNITY

FD (LOCAL): ADMISSIONS

FEB (LOCAL): ATTENDANCE - ATTENDANCE ACCOUNTING

FFG (LOCAL): STUDENT WELFARE - CHILD ABUSE AND NEGLECT

FFH (LOCAL): STUDENT WELFARE - FREEDOM FROM DISCRIMINATION, HARASSMENT, AND RETALIATION

FMF (LOCAL): STUDENT ACTIVITIES - CONTESTS AND COMPETITION

FNG (LOCAL): STUDENT RIGHTS AND RESPONSIBILITIES - STUDENT AND PARENT COMPLAINTS/GRIEVANCES

GF (LOCAL): PUBLIC COMPLAINTS

E. Comments Received:

ELT DEIC Support Staff AC Teacher AC Other

All agenda items are reviewed by Superintendent's Executive Leadership Team.

F. Administrative Recommendation: TASB Policy Update 115 is presented as a second reading for the Board's consideration, review and feedback.

G. Fiscal Impact and Cost:

Amount: TBD

Budget Bond Grant/Special Funds Other

H. Action: N/A

COMAL INDEPENDENT SCHOOL DISTRICT

Date: September 29, 2020

Subject: FIRST – Financial Integrity Rating System of Texas Public Hearing

Administrator Responsible/Position: David Andersen, Chief Financial Officer

A. Purpose of Agenda Item:

Information Only Action Needed Receive Input

B. Authority for This Action:

Local Policy Law or Rule N/A
Texas Education Agency

C. Strategic Objective, Goal, or Need Addressed:

Strategic Plan District/Campus
Improvement Plan Other

Strategic Plan Commitments: Learn and Perform your job with high expectations; Deliver exceptional customer service; Work for the TEAM; Own our student performance.

D. Summary:

Previous board action relating to this item: October 29, 2019
 Future action anticipated: Annual Public Hearing
 Background information: Separate memo attached

E. Comments Received:

Exec. Team DEIC Support Staff AC Teacher AC Other
All agenda items are reviewed by the Superintendent’s Executive Team.

F. Administrative Recommendation:

G. Fiscal Impact and Cost:

Budget Bond **Amount:** Per report
 Grant/Special Funds Other

H. Action:

No action is required. The public is invited to comment.

COMAL INDEPENDENT SCHOOL DISTRICT

Subject: Consideration and Possible Approval of Meeting Minutes Date: September 29, 2020
Administrator Responsible/Position: Andrew Kim, Superintendent

A. Purpose of Agenda Item:

Information Only Action Needed Receive Input

B. Authority for This Action:

Local Policy Law or Rule N/A

Policy BE local states that the agenda shall contain minutes of the last regular meeting and of any special meeting(s) held previously and not yet approved.

C. Strategic Objective, Goal, or Need Addressed: N/A

Strategic Plan District/Campus Improvement Plan Other

D. Summary:

Previous board action relating to this item: Ongoing
 Future action anticipated: Monthly
 Background information: Minutes from the September 10, 2020 Board Meeting for approval.

E. Comments Received:

Exec. Team DEIC Support Staff AC Teacher AC Other
All agenda items have been reviewed by the Superintendent’s Executive Leadership Team.

F. Administrative Recommendation:

The Superintendent recommends the Board approve minutes from the September 10, 2020 Board Meeting as presented.

G. Fiscal Impact and Cost:

Amount: N/A

Budget Bond Grant/Special Funds Other

H. Action:

Motion by _____, second by _____

“ I move to approve the September 1-, 2020 Board Meeting as presented.”

FOR D. Drastata, J. York, M. Ross, T. Hennessee, M. Bartlett, R. Garner, C. Mueller

AGAINST: D. Drastata, J. York, M. Ross, T. Hennessee, M. Bartlett, R. Garner, C. Mueller

MOTION CARRIED/DENIED/POSTPONED

COMAL INDEPENDENT SCHOOL DISTRICT

Subject: **August 2020 Financial Statement & Expenditures** **Date:** September 29, 2020

Administrator Responsible/Position: **David Andersen, Chief Financial Officer**

A. Purpose of Agenda Item:

Information Only Action Needed Receive Input

B. Authority for This Action:

Local Policy Law or Rule N/A

Policy CFA (Legal) – States that annual financial statements must be adopted and filed with TEA. The District exceeds this requirement with monthly adoption of the financial statements.

C. Strategic Objective, Goal, or Need Addressed:

Strategic Plan District/Campus Improvement Plan Other

Goal #5 – Allocate resources in the most effective manner to maximize student achievement.

D. Summary:

Previous board action relating to this item: Monthly

Future action anticipated: Ongoing

Background information: Separate memo is attached. The format of the financial report has changed due to reporting in Skyward.

E. Comments Received:

ELT DEIC Support Staff AC Teacher AC Other

All agenda items are reviewed by Superintendent’s Executive Leadership Team.

F. Administrative Recommendation: The administration recommends approval of the July 2020 financial statements and expenses as presented.

G. Fiscal Impact and Cost:

Budget Bond **Amount:** Per Report Grant/Special Funds Other

H. Action:

Motion by _____, second by _____

“I move to approve/ disapprove/postpone the financial statements and expenses as presented.”

FOR D. Drastata, J. York, M. Ross, T. Hennessee, M. Bartlett, R. Garner, C. Mueller

AGAINST: D. Drastata, J. York, M. Ross, T. Hennessee, M. Bartlett, R. Garner, C. Mueller

MOTION CARRIED/DENIED/POSTPONED



MEMO

To: Comal ISD Board of Trustees
From: David Andersen
Through: Andrew Kim, Superintendent
Date: September 29, 2020

Re: August 2020 Financial Statement and Expenses

EXECUTIVE SUMMARY

The monthly financial statement through August 30, 2020 is provided for the Board's review and consideration for approval.

BACKGROUND

Financial Statements for the three Board adopted funds – Maintenance & Operations, Debt Service, Food Service – as well as bond funds are provided on a monthly basis for review and consideration for approval. Many accounting transactions are posted once a month and are included in the updated year-to-date financial position for the district.

The adopted budgets, amended budgets, year-to-date balances, and historical data are provided for both revenues and expenses, as well as the fund balances.

ISSUE

The intended purpose for this agenda item is to keep the Board informed of the financial position of the district as well as provide the Board an opportunity to gain a better understanding of school finance. This includes providing financial transparency to the Board and the public.

SUMMARY

The monthly financial statement through August 30, 2020 is provided for the Board's review and consideration for approval.



**Monthly Financial Report:
August 2020**

Executive Summary

Month end financial reports for all Board Adopted Funds

Financial Highlights: Revenues and Expenditures for Fund 199 and Fund 511 are in line with the 2019-2020 Fiscal Year. Fund 240 Revenue and Expenditures are low as compared to 2019-2020, which is to be expected with some students learning remote. At the end of August 2019, Fund 240 had received \$118,245.29 in revenue. As compared to \$16,160.53 at the end of August 2020. Fund 240 was 3.7% spent at the end of August 2019, as compared to 2.9% spent at the end of August 2020. Fund balance numbers will be updated once the External Audit is completed in October.

Revenue			
Fund:	199	240	511
Local	\$ 676,393	\$ 9,514	\$ 230,861
State	\$ 915,219	\$ 6,647	\$ -
Federal	\$ 23,640	\$ -	\$ -
Revenue Month of August:	\$ 1,615,253	\$ 16,161	\$ 230,861
Revenue Total for 2020-2021:	\$ 2,501,783	\$ 16,161	\$ 509,433
Expenditures			
Fund:	199	240	511
Expenditures Month of August:	\$ 10,842,834	\$ 304,878	\$ 2
Expenditure Total for 2020-2021:	\$ 14,447,301	\$ 327,938	\$ 15,576,958
Fund Balance as of August Close (Unaudited)			
	199	240	511
Estimated Fund Balance as of August 31, 2020	\$ 41,851,923	\$ 976,796	\$ 1,341,671
Budget Amendments			
	199	240	511
Revenue:	\$ -	\$ -	\$ -
Expenditures:	\$ 2,409,228	\$ -	\$ -

2020-21 Budget Amendments Analysis for Fund 199

2020-21 Adopted Budget	\$ 219,261,328	2020-21 Adopted Revenue	\$ 219,261,328
<i>July</i>			
Function 11 Computers/Furniture for HCCPHS & Portables	\$ 390,753		
Function 21 Curriculum Dept. Furniture at Support Services	\$ 37,062		
Function 52 Traffic Lights at PRMS & SES, Fencing at HCCPHS	\$ 82,750		
Function 53 Technology Switches. PA system at HCCPHS	\$ 31,743		
Function 81 Traffic Lights at PRMS & SES, Parking Lot at HCCPHS	\$ 974,235		
 <i>August</i>			
Function 11 COVID-19 Sick Leave Bank	\$ 300,000		
Function 11 Remind Plan Program	\$ 22,500		
Function 33 Hands-Free Thermometers	\$ 22,497		
Function 51 PPE and Signage for Campuses	\$ 200,000		
Function 51 Increase in Property Insurance Coverage	\$ 347,688		
<i>Reclassification of Existing Funds</i>			
Function 11 CCMR - UT On-Ramps Supplies	\$ 235,500		
Function 13	\$ (235,500)		
Function 33 COVID Case Manager position	\$ 64,500		
Function 21	\$ (64,500)		
Function 34 Auto Policy Renewal	\$ 482		
Function 41	\$ (482)		
Total	<u>\$ 221,670,556</u>	Total	<u>\$ 219,261,328</u>
<hr style="border: 1px solid gray;"/>			
Un-Audited Fund Balance as of July 1, 2020	\$ 53,213,712		
2020-21 adjusted revenue less amended budget	\$ (2,409,228)		
Estimated Fund Balance June 30, 2021	<u>\$ 50,804,484</u>		

Fund 199 Revenue By Object Summary Report

FISCAL YEAR: 2020-2021

MONTH: August

Comal ISD, TX

Object Code	Description	Original Budget	YTD Budget Amendments	YTD Revised Budget	Monthly Activity	YTD Activity	Balance
5711	TAXES, CURRENT YEAR LEVY	178,624,638.00	0.00	178,624,638.00	0.00	0.00	178,624,638.00
5712	PRIOR YEARS TAXES	2,300,000.00	0.00	2,300,000.00	(562,038.35)	(1,247,817.33)	1,052,182.67
5716	MISC COUNTY TAX PAYMENTS	50,000.00	0.00	50,000.00	0.00	0.00	50,000.00
5719	PENALTIES AND INTEREST	1,200,000.00	0.00	1,200,000.00	(78,987.68)	(171,022.06)	1,028,977.94
5737	TUITION SUMMER SCHOOL	42,000.00	0.00	42,000.00	(471.50)	(10,794.90)	31,205.10
5739	TUITION AND FEES	250,000.00	0.00	250,000.00	(302.50)	(302.50)	249,697.50
5742	EARNING TEMP. INVESTMENTS	850,000.00	0.00	850,000.00	(29,263.83)	(40,350.35)	809,649.65
5743	RENT	120,000.00	0.00	120,000.00	0.00	0.00	120,000.00
5744	GIFTS AND BEQUESTS	0.00	0.00	0.00	0.00	0.00	0.00
5745	INSURANCE RECOVERY	0.00	0.00	0.00	0.00	0.00	0.00
5748	GAIN ON FMV OF INVESTMENTS	3,500.00	0.00	3,500.00	0.00	0.00	3,500.00
5749	OTHER REVENUES FROM LOCAL	1,247,970.00	0.00	1,247,970.00	(1,313.40)	(1,441.40)	1,246,528.60
5752	ATHLETIC ACTIVITY	417,000.00	0.00	417,000.00	(4,016.00)	(4,016.00)	412,984.00
5769	MISC REVENUE FROM INTERMIDATE	0.00	0.00	0.00	0.00	0.00	0.00
5811	PER CAPITA APPORTIONMENT	9,442,974.00	0.00	9,442,974.00	0.00	0.00	9,442,974.00
5812	FOUNDATION ENTITLEMENTS	11,563,806.00	0.00	11,563,806.00	(74,041.00)	(74,041.00)	11,489,765.00
5819	OTHER FOUNDATION REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
5820	STATE PROGRAM REVENUES	0.00	0.00	0.00	0.00	0.00	0.00

Fund 199 Revenue By Object Summary Report

FISCAL YEAR: 2020-2021

MONTH: August

Comal ISD, TX

Object Code	Description	Original Budget	YTD Budget Amendments	YTD Revised Budget	Monthly Activity	YTD Activity	Balance
5829	STATE PROGRAM REV DISTRIBUTED	0.00	0.00	0.00	0.00	0.00	0.00
5831	TRS-ON BEHALF PAYMENTS	10,889,440.00	0.00	10,889,440.00	(841,178.16)	(841,178.16)	10,048,261.84
5919	OTHER FEDERAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
5929	FEDERAL REVENUES DISTR BY TEA	210,000.00	0.00	210,000.00	0.00	0.00	210,000.00
5931	MEDICAID - SHARS	1,800,000.00	0.00	1,800,000.00	(17,172.91)	(62,646.16)	1,737,353.84
5932	MEDICAID - MAC	0.00	0.00	0.00	0.00	0.00	0.00
5941	IMPACT AID	0.00	0.00	0.00	0.00	0.00	0.00
5947	ROTC REIMBURSEMENT	250,000.00	0.00	250,000.00	(6,467.54)	(48,173.63)	201,826.37
7912	SALE OF PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00
7913	PROCEEDS FROM CAPITAL LEASE	0.00	0.00	0.00	0.00	0.00	0.00
7915	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.00
7949	OTHER RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00
7951	GAIN ON SALE OF PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals:		219,261,328.00	0.00	219,261,328.00	(1,615,252.87)	(2,501,783.49)	216,759,544.51

Expenditures by Function

08/01/2020 to 08/31/2020

Comal ISD, TX

		Original Budget	Amendments	Adj. Budget	Monthly Activity	YTD Activity	Encumbrance	Balance	% Used
199 - GENERAL OPERATION									
0- MISC									
00	MISC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
0-	MISC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1- INSTRUCTION SERVICES									
11	INSTRUCTION	\$129,509,067.00	\$948,753.00	\$130,457,820.00	\$2,995,073.89	\$4,058,610.11	\$1,292,547.78	\$125,106,662.11	3.11%
12	INSTR RESOURCES AND MEDIA	\$2,446,567.00	\$0.00	\$2,446,567.00	\$61,434.34	\$74,536.43	\$50,248.87	\$2,321,781.70	3.05%
13	CURR DVLPMNT & INSTR STAFF DEV	\$2,259,803.00	(\$235,500.00)	\$2,024,303.00	\$144,096.89	\$205,045.63	\$17,918.38	\$1,801,338.99	10.13%
1-	INSTRUCTION SERVICES	\$134,215,437.00	\$713,253.00	\$134,928,690.00	\$3,200,605.12	\$4,338,192.17	\$1,360,715.03	\$129,229,782.80	3.22%
2- INSTR & SCHOOL LEADERSHIP									
21	INSTRUCTIONAL LEADERSHIP	\$6,448,602.00	(\$27,438.00)	\$6,421,164.00	\$425,652.13	\$840,291.19	\$45,756.87	\$5,535,115.94	13.09%
23	SCHOOL LEADERSHIP	\$12,099,096.00	\$0.00	\$12,099,096.00	\$866,632.92	\$1,067,233.92	\$34,377.28	\$10,997,484.80	8.82%
2-	INSTR & SCHOOL LEADERSHIP	\$18,547,698.00	(\$27,438.00)	\$18,520,260.00	\$1,292,285.05	\$1,907,525.11	\$80,134.15	\$16,532,600.74	10.30%
3- SUPPORT SERVICE-									
31	GUIDANCE, COUNSELING, EVALUATION	\$8,005,196.00	\$0.00	\$8,005,196.00	\$349,427.01	\$500,857.86	\$136,960.25	\$7,367,377.89	6.26%
32	SOCIAL WORK SERVICES	\$1,566,750.00	\$0.00	\$1,566,750.00	\$347,267.72	\$350,397.72	\$8,199.57	\$1,208,152.71	22.36%
33	HEALTH SERVICES	\$2,611,663.00	\$86,997.00	\$2,698,660.00	\$148,458.52	\$175,242.93	\$15,999.34	\$2,507,417.73	6.49%
34	STUDENT (PUPIL) TRANSPORTATION	\$8,014,807.00	\$482.00	\$8,015,289.00	\$414,860.14	\$557,929.80	\$585,047.95	\$6,872,311.25	6.96%
35	FOOD SERVICES	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00%
36	COCURR/EXTRACURRICULAR ACTIVITY	\$7,820,948.00	\$0.00	\$7,820,948.00	\$122,043.48	\$177,411.31	\$435,584.09	\$7,207,952.60	2.27%
3-	SUPPORT SERVICE-STUDENT(PUPIL)	\$28,029,364.00	\$87,479.00	\$28,116,843.00	\$1,382,056.87	\$1,761,839.62	\$1,181,791.20	\$25,173,212.18	6.27%
4- ADMINISTRATIVE SUPPORT									
41	GENERAL ADMINISTRATION	\$5,470,416.00	(\$482.00)	\$5,469,934.00	\$506,109.26	\$810,929.55	\$99,297.87	\$4,559,706.58	14.83%

Expenditures by Function

08/01/2020 to 08/31/2020

Comal ISD, TX

		Original Budget	Amendments	Adj. Budget	Monthly Activity	YTD Activity	Encumbrance	Balance	% Used
199 - GENERAL OPERATION									
4- ADMINISTRATIVE SUPPORT									
4-	ADMINISTRATIVE SUPPORT SERVICE	\$5,470,416.00	(\$482.00)	\$5,469,934.00	\$506,109.26	\$810,929.55	\$99,297.87	\$4,559,706.58	14.83%
5- SUPPORT SERVICES-NON									
51	PLANT MAINTENANCE & OPERATION	\$22,498,826.00	\$547,688.00	\$23,046,514.00	\$2,819,286.70	\$3,606,457.14	\$1,523,634.27	\$17,916,422.59	15.65%
52	SECURITY & MONITORING SERVICE	\$2,495,643.00	\$82,750.00	\$2,578,393.00	\$36,626.07	\$63,013.21	\$853,366.50	\$1,662,013.29	2.44%
53	DATA PROCESSING SERVICES	\$4,868,947.00	\$31,743.00	\$4,900,690.00	\$660,261.64	\$1,011,598.84	\$565,328.26	\$3,323,762.90	20.64%
5-	SUPPORT SERVICES-NON STUDENT	\$29,863,416.00	\$662,181.00	\$30,525,597.00	\$3,516,174.41	\$4,681,069.19	\$2,942,329.03	\$22,902,198.78	15.33%
6- ANCILLARY SERVICES									
61	COMMUNITY SERVICES	\$6,501.00	\$0.00	\$6,501.00	\$0.00	\$0.00	\$973.15	\$5,527.85	0.00%
6-	ANCILLARY SERVICES	\$6,501.00	\$0.00	\$6,501.00	\$0.00	\$0.00	\$973.15	\$5,527.85	0.00%
7- DEBT SERVICE									
71	DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
7-	DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
8- CAPITAL OUTLAY									
81	FACILITIES ACQUISITION & CONST	\$851,496.00	\$974,235.00	\$1,825,731.00	\$442,747.28	\$444,882.46	\$620,221.32	\$760,627.22	24.37%
8-	CAPITAL OUTLAY	\$851,496.00	\$974,235.00	\$1,825,731.00	\$442,747.28	\$444,882.46	\$620,221.32	\$760,627.22	24.37%
9- INTERGOVERNMENTAL CHARGES									
91	CONTR INSTR SRV/PUBLIC SCHOOLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
95	PMYS TO JUV JUSTICE ALT ED	\$62,000.00	\$0.00	\$62,000.00	\$0.00	\$0.00	\$0.00	\$62,000.00	0.00%
99	INTERGOVERNMENTAL CHARGES	\$2,215,000.00	\$0.00	\$2,215,000.00	\$502,855.67	\$502,855.67	\$0.00	\$1,712,144.33	22.70%
9-	INTERGOVERNMENTAL CHARGES	\$2,277,000.00	\$0.00	\$2,277,000.00	\$502,855.67	\$502,855.67	\$0.00	\$1,774,144.33	22.08%
199	GENERAL OPERATION	\$219,261,328.00	\$2,409,228.00	\$221,670,556.00	\$10,842,833.66	\$14,447,301.28	\$6,285,461.75	\$200,937,792.97	6.52%

Expenditures by Function

08/01/2020 to 08/31/2020

Comal ISD, TX

	<u>Original Budget</u>	<u>Amendments</u>	<u>Adj. Budget</u>	<u>Monthly Activity</u>	<u>YTD Activity</u>	<u>Encumbrance</u>	<u>Balance</u>	<u>% Used</u>
199 - GENERAL OPERATION								
Grand Totals:	\$219,261,328.00	\$2,409,228.00	\$221,670,556.00	\$10,842,833.66	\$14,447,301.28	\$6,285,461.75	\$200,937,792.97	6.52%

Fund 199 Expenditures by Major Object Code

Fiscal Year: 2020-2021
Month: August

Comal ISD, TX

Account Number	Original Budget	Budget Amendments	Revised Budget	Monthly Activity	YTD Activity	YTD Encumbrance	YTD Balance	Percent Spent
61 - Payroll	177,794,127.00	124,444.00	177,918,571.00	4,897,404.48	7,571,465.79	0.00	170,347,105.21	4.26%
62 - Profes. & Contract. Services	23,685,942.00	525,015.04	24,210,957.04	2,639,401.84	3,347,207.46	3,044,165.23	17,819,584.35	13.83%
63 - Supplies & Materials	12,331,542.00	445,252.30	12,776,794.30	1,283,606.62	1,497,307.56	2,288,522.40	8,990,964.34	11.72%
64 - Other Operating Costs	4,382,234.00	306,626.66	4,688,860.66	1,621,938.17	1,630,837.92	59,581.29	2,998,441.45	34.78%
65 - Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
66 - Capital Outlay	1,067,483.00	1,007,890.00	2,075,373.00	400,482.55	400,482.55	893,192.83	781,697.62	19.30%
89 - Other Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grand Totals:	219,261,328.00	2,409,228.00	221,670,556.00	10,842,833.66	14,447,301.28	6,285,461.75	200,937,792.97	6.52%

Fund 240 Revenue By Object Summary Report

FISCAL YEAR: 2020-2021

MONTH: August

Comal ISD, TX

Object Code	Description	Original Budget	YTD Budget Amendments	YTD Revised Budget	Monthly Activity	YTD Activity	Balance
5742	EARNING TEMP. INVESTMENTS	0.00	0.00	0.00	(205.29)	(205.29)	(205.29)
5745	INSURANCE RECOVERY	0.00	0.00	0.00	0.00	0.00	0.00
5749	OTHER REVENUES FROM LOCAL	0.00	0.00	0.00	0.00	0.00	0.00
5751	FOOD SERVICE ACTIVITY	5,699,846.00	0.00	5,699,846.00	(9,308.34)	(9,308.34)	5,690,537.66
5829	STATE PROGRAM REV DISTRIBUTED	48,899.00	0.00	48,899.00	0.00	0.00	48,899.00
5831	TRS-ON BEHALF PAYMENTS	73,160.00	0.00	73,160.00	(6,646.90)	(6,646.90)	66,513.10
5921	SCHOOL BREAKFAST PROGRAM	1,088,360.00	0.00	1,088,360.00	0.00	0.00	1,088,360.00
5922	NATIONAL SCHOOL LUNCH PROGRAM	4,134,521.00	0.00	4,134,521.00	0.00	0.00	4,134,521.00
5923	USDA DONATED COMMODITIES A	760,589.00	0.00	760,589.00	0.00	0.00	760,589.00
Grand Totals:		11,805,375.00	0.00	11,805,375.00	(16,160.53)	(16,160.53)	11,789,214.47

Expenditures by Function

08/01/2020 to 08/31/2020

Comal ISD, TX

		Original Budget	Amendments	Adj. Budget	Monthly Activity	YTD Activity	Encumbrance	Balance	% Used
240 - NATL SCHL BREAKFAST & LUNCH									
3- SUPPORT SERVICE-									
35	FOOD SERVICES	\$10,899,443.00	\$0.00	\$10,899,443.00	\$304,877.92	\$327,938.33	\$1,924,972.34	\$8,646,532.33	3.01%
3-	SUPPORT SERVICE-STUDENT(PUPIL)	\$10,899,443.00	\$0.00	\$10,899,443.00	\$304,877.92	\$327,938.33	\$1,924,972.34	\$8,646,532.33	3.01%
4- ADMINISTRATIVE SUPPORT									
41	GENERAL ADMINISTRATION	\$145,932.00	\$0.00	\$145,932.00	\$0.00	\$0.00	\$0.00	\$145,932.00	0.00%
4-	ADMINISTRATIVE SUPPORT SERVICE	\$145,932.00	\$0.00	\$145,932.00	\$0.00	\$0.00	\$0.00	\$145,932.00	0.00%
5- SUPPORT SERVICES-NON									
51	PLANT MAINTENANCE & OPERATION	\$160,000.00	\$0.00	\$160,000.00	\$0.00	\$0.00	\$0.00	\$160,000.00	0.00%
5-	SUPPORT SERVICES-NON STUDENT	\$160,000.00	\$0.00	\$160,000.00	\$0.00	\$0.00	\$0.00	\$160,000.00	0.00%
240	NATL SCHL BREAKFAST & LUNCH	\$11,205,375.00	\$0.00	\$11,205,375.00	\$304,877.92	\$327,938.33	\$1,924,972.34	\$8,952,464.33	2.93%
Grand Totals:		\$11,205,375.00	\$0.00	\$11,205,375.00	\$304,877.92	\$327,938.33	\$1,924,972.34	\$8,952,464.33	2.93%

Fund 240 Expenditures by Major Object Code

Fiscal Year: 2020-2021
Month: August

Comal ISD, TX

Account Number	Original Budget	Budget Amendments	Revised Budget	Monthly Activity	YTD Activity	YTD Encumbrance	YTD Balance	Percent Spent
61 - Payroll	1,214,587.00	0.00	1,214,587.00	38,934.07	61,333.87	0.00	1,153,253.13	5.05%
62 - Profes. & Contract. Services	4,181,701.00	25,000.00	4,206,701.00	121,704.63	122,149.48	21,404.84	4,063,146.68	2.90%
63 - Supplies & Materials	5,801,183.00	-34,540.00	5,766,643.00	144,171.22	144,386.98	1,894,067.50	3,728,188.52	2.50%
64 - Other Operating Costs	7,904.00	40.00	7,944.00	68.00	68.00	0.00	7,876.00	0.86%
66 - Capital Outlay	0.00	9,500.00	9,500.00	0.00	0.00	9,500.00	0.00	0.00%
Grand Totals:	11,205,375.00	0.00	11,205,375.00	304,877.92	327,938.33	1,924,972.34	8,952,464.33	2.93%

Fund 511 Revenue By Object Summary Report

FISCAL YEAR: 2020-2021

MONTH: August

Comal ISD, TX

Object Code	Description	Original Budget	YTD Budget Amendments	YTD Revised Budget	Monthly Activity	YTD Activity	Balance
5711	TAXES, CURRENT YEAR LEVY	67,400,352.00	0.00	67,400,352.00	0.00	0.00	67,400,352.00
5712	PRIOR YEARS TAXES	800,000.00	0.00	800,000.00	(200,167.69)	(446,119.27)	353,880.73
5719	PENALTIES AND INTEREST	300,000.00	0.00	300,000.00	(27,737.33)	(60,035.27)	239,964.73
5742	EARNING TEMP. INVESTMENTS	150,000.00	0.00	150,000.00	(2,955.91)	(3,278.10)	146,721.90
5748	GAIN ON FMV OF INVESTMENTS	0.00	0.00	0.00	0.00	0.00	0.00
5829	STATE PROGRAM REV DISTRIBUTED	751,356.00	0.00	751,356.00	0.00	0.00	751,356.00
7911	SALE OF BONDS	0.00	0.00	0.00	0.00	0.00	0.00
7915	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.00
7916	PREMIUM/DISCOUNT ISSUANCE OF B	0.00	0.00	0.00	0.00	0.00	0.00
7917	PREPAID INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
7949	OTHER RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00
7989	OTHER NON-OPERATING REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals:		69,401,708.00	0.00	69,401,708.00	(230,860.93)	(509,432.64)	68,892,275.36

Expenditures by Function

08/01/2020 to 08/31/2020

Comal ISD, TX

	Original Budget	Amendments	Adj. Budget	Monthly Activity	YTD Activity	Encumbrance	Balance	% Used
511 - INTEREST & BOND DEBT FUND								
0- MISC								
00 MISC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
0- MISC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
7- DEBT SERVICE								
71 DEBT SERVICE	\$69,401,708.00	\$0.00	\$69,401,708.00	\$2.00	\$15,576,958.25	\$0.00	\$53,824,749.75	22.44%
7- DEBT SERVICE	\$69,401,708.00	\$0.00	\$69,401,708.00	\$2.00	\$15,576,958.25	\$0.00	\$53,824,749.75	22.44%
511 INTEREST & BOND DEBT FUND	\$69,401,708.00	\$0.00	\$69,401,708.00	\$2.00	\$15,576,958.25	\$0.00	\$53,824,749.75	22.44%
Grand Totals:	\$69,401,708.00	\$0.00	\$69,401,708.00	\$2.00	\$15,576,958.25	\$0.00	\$53,824,749.75	22.44%

Fund 511 Expenditures by Object Code

August 2020-2021

Comal ISD, TX

Object Code	Description	Original Budget	Budget Amendments	Revised Budget	Monthly Activity	YTD Activity	YTD Encumbrance	YTD Balance	Percent Spent
6511	BOND PRINCIPAL	38,232,795.00	0.00	38,232,795.00	0.00	0.00	0.00	38,232,795.00	0.00
6521	INTEREST ON BONDS	31,153,913.00	0.00	31,153,913.00	0.00	15,576,956.25	0.00	15,576,956.75	50.00
6529	INTEREST EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6599	OTHER DEBT FEES	15,000.00	0.00	15,000.00	2.00	2.00	0.00	14,998.00	0.01
8911	OPERATING TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8949	OTHER USES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals:		69,401,708.00	0.00	69,401,708.00	2.00	15,576,958.25	0.00	53,824,749.75	22.44

COMAL INDEPENDENT SCHOOL DISTRICT

Subject: Tax Office Report

Date: September 29, 2020

Administrator Responsible/Position: David Andersen, Chief Financial Officer

A. Purpose of Agenda Item:

Information Only Action Needed Receive Input

B. Authority for This Action:

Local Policy Law or Rule N/A
Policy BDAF 9(Legal) state that the administration must prepare and submit to the Board each month a written report, made under oath, accounting for all taxes collected for the District during the preceding month.

C. Strategic Objective, Goal, or Need Addressed:

Strategic Plan District/Campus Improvement Plan Other

Goal #5 – Allocate resources in the most effective manner to maximize student achievement.

D. Summary:

Previous board action relating to this item: Ongoing

Future action anticipated: Monthly

Background information:

E. Comments Received:

ELT DEIC Support Staff AC Teacher AC Other

All agenda items are reviewed by Superintendent’s Executive Leadership Team.

F. Administrative Recommendation: The administration recommends approval of the tax office report and report of tax dollar loss or gain as presented.

For Board action: “I move to approve the tax office report as present.”

G. Fiscal Impact and Cost:

Budget Bond **Amount:** Per report Grant/Special Funds Other

H. Action:

Motion by _____, second by _____

“I move to approve/ disapprove/postpone the tax office report as presented.”

FOR D. Drastata, J. York, M. Ross, T. Hennessee, M. Bartlett, C. Mueller, R. Garner

AGAINST: D. Drastata, J. York, M. Ross, T. Hennessee, M. Bartlett, C. Mueller, R. Garner

MOTION CARRIED/DENIED/POSTPONED

COMAL INDEPENDENT SCHOOL DISTRICT
1404 IH 35 North
New Braunfels, Texas 78130

To: Andrew Kim
From: Justine Swick
Subject: Report of Current and Delinquent Tax Collections for August 2020.

August 2020 Collections

<u>Items</u>	<u>Amount</u>
Delinquent Tax	\$ 706,930.91
Penalty & Interest	<u>102,884.91</u>
Total	\$ 809,815.82

Comparison of Delinquent Tax Collections with Previous Year:

<u>August 2020</u>	<u>Year to Date (2019 Tax Year & Prior)</u>
\$809,815.82	\$1,924,993.93

<u>August 2019</u>	<u>Year to Date (2018 Tax Year & Prior)</u>
\$849,961.72	\$2,115,751.97


Recap of Error of Assessments, Refunds, and Supplemental for the month of August 2020 reflects a monthly change of \$0.00.

The Year to Date Loss thru August 2020 is \$388,220.13.
The Year to Date Loss thru August 2019 was \$219,863.93.

State of Texas

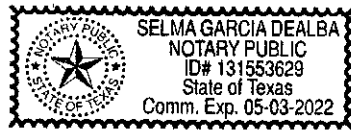
County of Comal

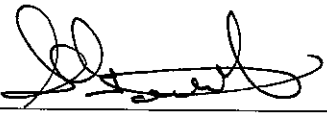
I, the undersigned do solemnly swear or affirm that the above information is true and correct.



Justine Swick
Comal Independent School District

Subscribed and sworn to before me this 16th day of September 2020.





Notary Public, Comal County
State of Texas

COMAL INDEPENDENT SCHOOL DISTRICT

Subject: 2020-21 Tax Rate Adoption

Date: September 29, 2020

Administrator Responsible/Position: David Andersen, Chief Financial Officer

A. Purpose of Agenda Item:

Information Only Action Needed Receive Input

B. Authority for This Action:

Local Policy Law or Rule N/A
Texas Education Code 44.001 – 44.006

C. Strategic Objective, Goal, or Need Addressed:

Strategic Plan District/Campus Improvement Plan Other

Goal #5 – Allocate resources in the most effective manner to maximize student achievement.

D. Summary:

Previous board action relating to this item: September 24, 2019

Future action anticipated: Annually in September

Background information: Certified property values were submitted to TEA prior to August 1 to set the district's Tier I tax rate within the limits of House Bill 3. The M&O tax rate is a combination of the Tier I rate of \$0.8757 and the Tier II rate of \$.05 for a total M&O tax rate of \$0.9257. The I&S tax rate is \$0.35 for a total tax rate of \$1.2757. The proposed tax rate is \$0.0443 less than the rate last year.

E. Comments Received:

ELT DEIC Support Staff AC Teacher AC Other
All agenda items are reviewed by Superintendent's executive leadership team.

F. Administrative Recommendation:

The administration recommends a tax rate of \$1.2757 made up of \$0.9257 for Maintenance and Operations and \$.35 for Interest and Sinking.

G. Fiscal Impact and Cost:

Budget Bond **Amount:** Grant/Special Funds Other

H. Action:

Motion by _____, second by _____
to approve/disapprove/postpone that the property tax rate be increased by the adoption of an ordinance to set the tax rate at \$1.2757 made up of \$0.9257 for Maintenance and Operations and \$0.35 for Interest and Sinking. This tax rate will raise more taxes for Maintenance and Operations than last year's tax rate.

FOR D. Drastata, J. York, M. Ross, T. Hennessee, M. Bartlett, R. Garner, C. Mueller
AGAINST: D. Drastata, J. York, M. Ross, T. Hennessee, M. Bartlett, R. Garner, C. Mueller
MOTION CARRIED/DENIED/POSTPONED 27

COMAL INDEPENDENT SCHOOL DISTRICT

Date: September 29, 2020

Subject: Consider and Take Action on Contractual Personnel as Recommended by the Superintendent: Employment, Appointment, Assignment, or Promotion of Personnel; and, Resignations and Retirements

Administrator Responsible/Position: Andrew Kim, Superintendent

A. Purpose of Agenda Item:

- Information Only, Action Needed, Receive Input

B. Authority for This Action:

- Local Policy, Law or Rule, N/A, DC, DCA, DCB, DCE, Texas Education Code, Chapter 21

C. Strategic Objective, Goal, or Need Addressed:

- Strategic Plan, District/Campus Improvement Plan, Other, Goals 3 & 4

D. Summary:

- Previous board action relating to this item: Ongoing; monthly, Background information: Individuals on the lists provided are presented for consideration — Employments, Appointments, Assignments or Promotions; and, Resignations and Retirements

E. Comments Received:

- ELT, DEIC, Support Staff AC, Teacher AC, Other, All agenda items are reviewed by Superintendent’s Executive Leadership Team.

F. Administrative Recommendation: The superintendent recommends approval of employment, appointment, assignment, or promotion of personnel; and, resignations and retirements as presented.

G. Fiscal Impact and Cost:

- Budget, Bond, Grant/Special Funds, Other, Amount: N/A

H. Action:

Motion by _____, second by _____
“I move to approve/disapprove/postpone the Superintendent’s personnel recommendations as presented in closed session.”

FOR D. Drastata, J. York, M. Ross, T. Hennessee, M. Bartlett, C. Mueller, R. Garner
AGAINST: D. Drastata, J. York, M. Ross, T. Hennessee, M. Bartlett, C. Mueller, R. Garner

MOTION CARRIED/DENIED/POSTPONED