

**AGENDA OF RED OAK INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES REGULAR MEETING
Monday, November 18, 2024**

Notice is hereby given that a Regular Meeting of the Board of Trustees of the Red Oak Independent School District will be held on Monday, November 18, 2024 beginning at 7:00 PM at Red Oak ISD Education Service Center, 109 West Red Oak Road, Red Oak, TX 75154.

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 the meeting notice.

1. CALL TO ORDER / ESTABLISH QUORUM
2. INVOCATION
Dr. John Croasdale, Senior Pastor of Eastridge Baptist Church, Red Oak
3. PLEDGES OF ALLEGIANCE
Byron Hudson II, 5th Grade Student from Schupmann Elementary School
4. RECOGNITIONS
 - A. Top Hawks
Brenda Sanford, Superintendent
 - B. Hawk Staff Spotlight
Brenda Sanford, Superintendent
5. OPEN FORUM - PUBLIC HEARING
 - A. Public Hearing - Financial Integrity Rating System of Texas (F.I.R.S.T.) Report
Dr. Bill Johnston, CPA, Chief Financial Officer 4
6. SUPERINTENDENT'S REPORT
 - A. Construction Update
Dr. Thurston Lamb, Chief Operations Officer
 - B. District Update
Brenda Sanford, Superintendent
7. OPEN FORUM 29
8. ACTION ITEMS
 - A. Consent Agenda
 1. Minutes from School Board Regular Meeting on October 21, 2024 31
 2. Payment of Current Bills Over \$50,000 36
 3. Interlocal Cooperation Contract with Ellis County 40
 4. Secondary Level New Course Proposals for the 2025-2026 School Year 44
 5. Secondary Level Specialized Learning New Course Proposals for the 2025-2026 School Year 47
 - B. Consideration and Approval of Order Calling Bonds for Redemption and Other Matters Relating to Red Oak Independent School District Unlimited Tax Refunding Bonds, Series 2015
Dr. Bill Johnston, CPA, Chief Financial Officer 96
 - C. Consideration and Approval of Resolution and Ballot of Election for the Ellis Appraisal District Board of Directors for 2025
Brenda Sanford, Superintendent 99
 - D. Consideration and Approval of School Health Advisory Council (SHAC) for the 2024-2025 School Year
Sue Brown, Director of Health Services 103

E.	Consideration and Approval of Financial Audit Dr. Bill Johnston, CPA, Chief Financial Officer	104
9.	INFORMATION ITEMS	
A.	Enrollment Report	197
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10.	CLOSED SESSION	
A.	Texas Government Code 551.071 - For the purpose of a private consultation with the Board's attorney on any and all subjects or matters authorized by law.	
B.	Texas Government Code 551.072 - For the purpose of discussing the purchase, exchange, lease or value of real property.	
C.	Texas Government Code 551.073 - For the purpose of considering a negotiated contract for a prospective gift or donation.	
D.	Texas Government Code 551.074 - For the purpose of considering the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee.	
1.	Personnel Matters	
E.	Texas Government Code 551.076 - To consider the deployment, or specific occasions for implementation, of security personnel or devices.	
F.	Texas Government Code 551.082 - For the purpose of considering discipline of a public school child or children or to hear a complaint by an employee against another employee if the complaint or charge directly results in a need for a hearing.	
G.	Texas Government Code 551.0821 - Personally identifiable information of Public School students.	
H.	Texas Government Code 551.083 - For the purpose of considering the standards, guidelines, terms or conditions the Board will follow, or instruct its representatives to follow, in consultation with representative of employee groups in connection with consultation agreements provided for by Section 13.901 of the Texas Education Code.	
I.	Texas Government Code 551.084 - For the purpose of excluding witness or witnesses from a hearing during examination of another witness.	
J.	Texas Government Code 551.086 - For the purpose of considering economic development negotiations.	
11.	RECONVENE IN OPEN SESSION FOR ACTION RELATIVE TO CLOSED SESSION	
12.	ADJOURNMENT	

If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will convene in such closed meeting in accordance with the Open Meetings Act, Government Code, Chapter 551, Subchapters D and E. 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.

Any person with a disability or special accommodation need should call 972-617-2941 no later than 10:00 a.m. on the scheduled meeting date.

This notice was posted in compliance with the Open Meetings Act on November 15, 2024 at 4:30 p.m.

Brenda Sanford, Superintendent
(For the Board of Trustees)

**NOTICE OF PUBLIC HEARING
TO DISCUSS
RED OAK INDEPENDENT SCHOOL
DISTRICT'S
School Financial Accountability Rating**

**Red Oak Independent School District will hold
a public hearing
at 7:00 p.m., November 18, 2024
at the
Red Oak ISD Education Service Center
109 West Red Oak Road
Red Oak, Texas**

**The purpose of this hearing is to discuss the
Red Oak Independent School District's
rating on the state's financial accountability
system (FIRST).**



Red Oak ISD

Annual Financial Accountability Management Report

2023-2024 Rating



109 West Red Oak Road, Red Oak, TX 75154
972-617-2941 (phone) / 972-617-4333 (fax)
www.redoakisd.org

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RED OAK

INDEPENDENT SCHOOL DISTRICT

109 W. RED OAK ROAD P.O. BOX 9000 RED OAK, TEXAS 75154 972.617.2941
BRENDA SANFORD, SUPERINTENDENT

November 1, 2024

To The Citizens of Red Oak Independent School District:

In accordance with Texas Administrative Code Chapter 109, Subchapter AA 109.001, the 2023-2024 Annual Financial Management Report is being presented. The state's financial accountability system, Financial Integrity Rating System of Texas (FIRST), started in 2002. Major changes to the School FIRST system were implemented by the Texas Education Agency in 2015 and more changes have occurred with the 2024 Report.

During these challenging times, maintaining the financial health of the District and modeling accountability is imperative. One of the District's goals is to develop a standard of excellence that will result in positive student success. To achieve this standard of excellence, the Business Office is committed to developing long-term financial planning that will support the instructional and operational goals of the District.

The 2023-2024 Annual Financial Management Report is based on the budgetary and financial data from the 2022-2023 fiscal year. For the 2024 report, Red Oak ISD received a Superior FIRST rating, which is the state's highest rating and demonstrates the quality of the District's financial management and reporting system. It is the same rating as the last several years, but is an improvement from five (5) years ago. For this year's reporting period, we assessed last year's rating data and continued to review and monitor several financial situations which had negatively impacted the rating in the prior years. The goal of the District is to continually assess the District's financial situation and improve financial management practices to ensure that our students receive the best education possible.

This rating shows that Red Oak ISD is committed to excellence and transparency with taxpayer funds. This Annual Financial Management Report will be posted to the District's website at www.redoakisd.org.

Should you have any questions, please feel free to come by or call my office.

Sincerely,

Brenda Sanford
Superintendent

**Red Oak Independent School District
Annual Financial Management Report
2023-2024
Executive Summary**

Background Information

This is the 21st year of School FIRST (Financial Accountability Rating System of Texas), a financial accountability system for Texas school districts developed by the Texas Education Agency (TEA) in response to Senate Bill 875 from the 76th Texas Legislature in 1999. The financial rating is issued each year by TEA based on financial data submitted by the school district. The data is submitted through the Public Education Information Management System (PEIMS). This PEIMS data is used to answer a series of specifically designed financial questions for the given fiscal school year.

Major changes to the School FIRST system were implemented by the Texas Education Agency in August 2015 that combined financial management indicators with financial solvency indicators, in accordance with House Bill 5, the 83rd Texas Legislature, Regular Session, 2013. The primary goal of School FIRST is to achieve quality performance in the management of school districts' financial resources, a goal made more significant due to the complexity of accounting associated with the Texas school finance system.

Additional changes were added for the 2020-2021 fiscal year and also for the 2022-2023 fiscal year. Some of the points per indicator have changed and now there are 21 indicators. In the past, there were 15 indicators. A new type of indicator, called a "Ceiling Indicator" was added for the 2022 Report.

Determination of Rating

The School FIRST system contains twenty-one financial indicators assessing the 2022-2023 fiscal year financial data of the District. Indicator questions 1 through 4 are considered to be critical indicators of financial condition and fiscal management and are answered as either "Yes" or "No". A "No" in any one of these four (4) will result in a Substandard Achievement. There are now 7 ceiling indicators with additional criteria for indicators 4, 5, 6, 16, 17, 20 and 21. Indicators 7 through 15, 18 and 19 are assigned a numerical score based on the numerical measurement used. The highest possible points of 100 is based on receiving a "Yes" on the first 5 indicators and then a numerical score of 0 to 10 on the other indicators. For the 2024 Rating, indicators 10 and 15 are not being scored due to budgetary and enrollment concerns originating from the 2020 pandemic. The maximum points are provided for these indicators.

District Ratings

For the current reporting period, the School FIRST accountability rating system assigns one of four financial accountability ratings to Texas school districts as follows:

A – Superior Achievement	90 – 100 points
B – Above Standard Achievement	80 – 89 points
C – Meets Standard Achievement	70 – 79 points
F – Substandard Achievement	less than 70 points

Districts that receive the "Substandard Achievement" rating under School FIRST must file a corrective action plan with the Texas Education Agency.

**Red Oak Independent School District
Annual Financial Management Report
2023-2024
Executive Summary**

**For the 2023-2024 School FIRST rating, the Red Oak Independent School District
Received a rating of:**

SUPERIOR ACHIEVEMENT

From the financial data submitted for the 2022-2023 fiscal year, the District received 100 points out of a possible 100. The complete results to the indicators are listed beginning on page 4 on each of the indicators as published by the Texas Education Agency. This is the same rating as last year and an increase of 6 points over the 2021-2022 report, which was an improvement over the rating of Above Average Achievement with 84 points for the 2017-2018 fiscal year.

Reporting, Notices and Public Meetings

The Red Oak ISD School Board is required to publish an annual report describing the financial management performance of the District. The report must include the information provided by the Texas Education Agency and any supplemental information as may be determined by the local board. **A copy of the report will be available, upon request at the District's administrative offices and on the District's website.**

As required by State law, the Board of Trustees shall hold a public hearing within two months of receiving the final financial accountability rating. Notice of the hearing to discuss the school financial accountability rating must be published in a local newspaper. The notice must be no more than thirty days or less than ten days prior to the scheduled hearing date. The District has complied with the public hearing notification in the local newspaper. The public hearing will be held in conjunction with the regularly called School Board meeting on November 18, 2024.

ASSESSED RATINGS



Financial Integrity Rating System of Texas

2023-2024 RATINGS BASED ON SCHOOL YEAR 2022-2023 DATA DISTRICT STATUS DETAIL

Name: RED OAK ISD (070911)		Publication Level 1: 8/8/2024 6:33:40 PM	
Status: Passed		Publication Level 2: 8/8/2024 6:33:40 PM	
Rating: A = Superior Achievement		Last Updated: 8/20/2024 1:39:02 PM	
District Score: 100		Passing Score: 70	
#	Indicator Description	Updated	Score
1	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?	4/19/2024 6:26:02 PM	Yes
2	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.)	4/19/2024 6:26:01 PM	Yes
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end?	4/19/2024 6:26:02 PM	Yes
4	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?	4/19/2024 6:26:02 PM	Yes Ceiling Passed
5	Was the total net position balance in the governmental activities column in the Statement of Net Position (net of accretion of interest for capital appreciation bonds, net pension liability, and other post-employment benefits) greater than zero?	4/19/2024 6:26:02 PM	Ceiling Passed
6	Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures?	4/19/2024 6:26:02 PM	Ceiling Passed

ASSESSED RATINGS

7	Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)?	4/19/2024 6:26:01 PM	10
8	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?	4/19/2024 6:26:01 PM	10
9	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?	4/19/2024 6:26:02 PM	10
10	Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?	This is not being scored this year	10
11	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency?	4/19/2024 6:26:02 PM	10
12	What is the correlation between future debt requirements and the district's assessed property value?	8/20/2024 1:39:01 PM	10
13	Was the school district's administrative cost ratio equal to or less than the threshold ratio?	8/20/2024 1:39:02 PM	10
14	Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)?	4/19/2024 6:26:02 PM	10
15	Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA?	This is not being scored this year	5
16	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?	4/19/2024 6:26:02 PM	Ceiling Passed
17	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.)	4/19/2024 6:26:02 PM	Ceiling Passed

ASSESSED RATINGS

18	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.)	4/19/2024 6:26:01 PM	10
19	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?	4/19/2024 6:26:02 PM	5
20	Did the school district's administration and board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?	4/19/2024 6:26:01 PM	Ceiling Passed
21	Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship?	4/19/2024 6:26:02 PM	Ceiling Passed
			100 Weighted Sum
			1 Multiplier Sum
			(100 Ceiling)
			100 Score

HOW RATINGS ARE ASSESSED

The questions a school district must address in completing the worksheet that is used to assess its financial management system can be confusing to some individuals.

The following is a layman's explanation of what the questions mean or measure, and how Red Oak ISD actually scored on the indicator question and how it impacts the overall rating.

- 1. 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?**

The question asks if the Annual Financial Report was filed by the deadline. The Red Oak ISD fiscal year end is June 30th and the AFR was filed on November 13, 2023 and the deadline was December 27, 2023.

- 2. 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 independent auditor determines if there was an unmodified opinion.)**

A "modified" version of the auditor's opinion in the annual audit report means that the district needs to correct some of the reporting or financial controls. The goal, therefore, is to receive an "unmodified opinion" on the Annual Financial Report. For Red Oak, this is a "Yes", since the 2022-2023 audit received an unmodified opinion or a "clean audit".

- 3. Was the school district in compliance with the payment terms of all debt agreements at fiscal year end?**

This indicator seeks to make certain that the district has paid the debt obligations on a timely basis for any financing arrangements to pay for school construction, school buses, photocopiers, etc. Red Oak received a "Yes" on this indicator.

- 4. 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?**

This indicator seeks to make sure the district fulfilled its obligation to the TRS, TWC and IRS to transfer payroll withholdings and to fulfill any additional payroll-related obligations required to be paid by the district. Red Oak received a "Yes" for this indicator.

HOW RATINGS ARE ASSESSED

- 5. Was the total net position in the governmental activities column in the Statement of Net Position (net of accretion of interest for capital appreciation bonds, net pension liability, and other post-employment benefits) greater than zero?**

This indicator determines if the total net position in the governmental activities column of the Statement of Net Position as reported in the Annual Financial Report is greater than zero. A positive net position demonstrates financial solvency. Red Oak received a “Yes” for this indicator.

- 6. Was the average change in (assigned and unassigned) fund balance over 3 years less than a 25% decrease or did the current year assigned and unassigned fund balance exceed 75 days of operational expenditures?**

This indicator measures the percentage change in fund balance to see whether the fund balance is declining too quickly and if it is declining, whether sufficient fund balance remains to operate for at least 75 days. The actual fund balance went up over the prior three (3) years by 2.9% and the most current fund balance is 120 days of operational expenditures. Red Oak received a “Yes” on this indicator.

- 7. Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)?**

This indicator measures how long in days after the end of the fiscal school year that the district could have disbursed funds for its operating expenditures without receiving any new revenues. The number of days of cash on hand for Red Oak was 105.35 or a score of 10. The optimum number of days of cash on hand is 90 days.

- 8. Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?**

This indicator measures whether the school district had sufficient short-term assets at the end of the fiscal year to pay off its short-term liabilities. The Red Oak assets for the 2022-2023 fiscal year were \$45,228,085 measured against the liabilities of \$11,056,108. This resulted in assets exceeding liabilities by a ratio of 4.0908 to 1 and provided a score of 10. A ratio of 3 to 1 or greater is optimum.

- 9. 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?**

HOW RATINGS ARE ASSESSED

This indicator asks, "Did you spend more than you received?" The Red Oak total revenues were \$69,069,217 compared to total expenditures of \$65,200,086. This equated to the District having 105.3512 days of cash on hand. Red Oak passed this indicator with a score of 10 since both the revenues were greater than expenditures and the days of cash on hand was greater than 60 days.

10. Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?

This indicator is not being scored this year, so a score of 10 is provided.

11. Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency?

This question is like asking someone if their mortgage exceeds the market value of their home. The Red Oak long-term liabilities were \$88,664,128 compared to total assets of \$145,213,902 resulting in a ratio of 0.6106. The optimum ratio is 0.60 or less. This indicator also recognizes that high-growth districts incur additional operating costs to open new instructional campuses. The District's enrollment increased by 605 students over the last five (5) years (10.29%) and was over the 7% threshold, so a score of 10 points was provided.

12. What is the correlation between future debt requirements and the district's assessed property value?

This indicator asks about the school district's ability to make debt principal and interest payments. Did you meet or exceed the target amount in School FIRST? Red Oak's property value to long term liability ratio was 2.6233 which results in a score of 10 points.

13. Was the school district's administrative cost ratio equal to or less than the threshold ratio?

This indicator measures the percentage of the budget that Texas school districts spend on administration, based on the size of the school district. The ratio takes the administrative costs and divides them by the instructional costs to determine the percentage. Red Oak's administrative cost ratio for the 2022-2023 fiscal year was 9.6% or a score of 10. This is the third year that the District has receive a score of 10 in this indicator. The optimum administrative cost ratio should be less than 10% for a district the size of Red Oak.

HOW RATINGS ARE ASSESSED

14. Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)?

This indicator measures if a decline in student enrollment is occurring was the decline in total staff in proportion to the declining enrollment over a 3-year period. If declining enrollment is occurring, the change in this ratio cannot exceed 15 percent. The district's enrollment and staffing went up so a score of 10 points was received.

15. Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections?

This indicator is not being scored this year, so a score of 5 is provided.

16. 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?

This indicator measures the quality of data reported to PEIMS and in the Annual Financial Report to make certain that the data reported in each case "matches up." If the difference in numbers reported in any fund type is 3 percent or more, the district "fails" this measure. For the 2022-2023 PEIMS submission, the District only had a difference of \$85 compared to the total expenditures of \$65,200,027 which was significantly less than the 3% threshold, so Red Oak received a "Yes" on this indicator.

17. 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.)

A "clean audit" of your Annual Financial Report would state that your district has no material weaknesses in internal controls. Any internal weaknesses create a risk of the district not being able to properly account for the use of public funds. Red Oak did not have any material weakness identified or reported, so this indicator was passed.

18. 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.)

This indicator measures whether the district is complying with laws, rules and regulations related to the expenditure of grant funds, contracts, and other state and

HOW RATINGS ARE ASSESSED

federal funds. Red Oak did not have any material noncompliance identified or reported, so the score was a 10.

19. Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?

This indicator measures whether the district is complying with legal requirements related to financial transparency by posting all required information. All of the required financial information was posted on the Red Oak's website so a score of 5 (the maximum for this indicator) was received.

20. Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?

This indicator measures whether the school board had the opportunity to consider the impact of changes in property value on the finances of the district. The District's changes in revenue and the local and State property values for the 2022-2023 fiscal year budget were discussed with the Board at the April 18, 2022 Budget Workshop and also at the June 13, 2022 Special Meeting before the district adopted the 2022-2023 Budget at the June 13, 2022 Regular Meeting. Red Oak received a "Yes" on this indicator.

21. Did the school receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship?

This indicator determines if the district has an adjusted repayment schedule for an overallocation of FSP funds. Red Oak ISD did not have any overallocation of FSP funds, so this indicator was passed.

DISCLOSURES

Annual disclosures in accordance with Title 19, Texas Administrative Code Chapter 109, Budgeting, Accounting, and Auditing, Subchapter AA, *Commissioner's Rules Concerning Financial Accountability Rating System*, are to provide for increased transparency with the public. The five (5) disclosures that are required and are presented as appendices in the School FIRST financial management report are:

1. Superintendent's Employment Contract in effect on the date of the School FIRST public hearing.
2. Reimbursements received by the Superintendent and Board Members in fiscal year 2022-2023
3. Outside compensation and/or fees received by the Superintendent for professional consulting and/or other personal Services in fiscal year 2022-2023.
4. Gifts received by the Executive Officer(s) and Board Member(s) in fiscal year 2022-2023.
5. Business transactions between School District and Board Member(s) in fiscal year 2022-2023.

Superintendent's Employment Contract

As of November 2024

For transparency purposes, a school district is required to provide a copy of the superintendent's employment contract that is effective at the time of the School FIRST hearing. Another option school districts can use is 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.

An electronic version of the Superintendent's Contract is located on the Red Oak ISD website at www.redoakisd.org.

Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period
Ended June 30, 2023

Description of Reimbursements	Brenda Sanford	John Anderson	Donna Knight	Johnny Knight	Melanie Petersen	Michelle Porter	Brian Sebring	Penny Story	Sean Kelly
Meals	\$ 200.52	\$ 52.00	\$ 0.00	\$ 44.38	\$ 26.00	\$ 44.92	\$ 26.00	\$ 0.00	\$ 0.00
Lodging	2,608.80	840.93	0.00	840.93	711.03	711.03	759.93	0.00	840.93
Transportation	2,842.26	53.75	0.00	53.75	0.00	0.00	53.75	0.00	53.75
Motor Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	2,571.00	665.00	485.00	635.00	560.00	1,300.00	577.00	0.00	485.00
Total	\$ 8,222.58	\$ 1,611.68	\$ 485.00	\$ 1,574.06	\$ 1,297.03	\$ 2,055.95	\$ 1,416.68	\$ 0.00	\$ 1,379.68

Note – The spirit of the rule is to capture all "reimbursements" for the fiscal year, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order. Reimbursements to be reported per category:

Meals – Meals consumed out-of-town and in-district meals at area restaurants (excludes catered meals for board meetings).

Lodging - Hotel charges.

Transportation - Airfare, car rental (can include fuel on rental), taxis, mileage reimbursements, leased cars, parking and tolls.

Motor fuel – Gasoline.

Other - Registration fees, telephone/cell phone, internet service, 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 June 30, 2023

Name(s) of Entity(ies)	Amount Received
None	\$ -
Total	\$ -

Note – Compensation does not include revenues 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 June 30, 2023

	Brenda Sanford	John Anderson	Donna Knight	Johnny Knight	Melanie Petersen	Michelle Porter	Brian Sebring	Penny Story	Sean Kelly
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Note – An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification. Gifts received by first degree relatives, if any, will be reported under the applicable school official.

Business Transactions Between School District and Board Members

For the Twelve-Month Period
Ended June 30, 2023

	John Anderson	Donna Knight	Johnny Knight	Melanie Petersen	Michelle Porter	Brian Sebring	Penny Story	Sean Kelly
Amounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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.

GLOSSARY OF TERMS

Accounting: A standard school fiscal accounting system must be adopted and installed by the board of trustees of each school district. The accounting system must conform to generally accepted accounting principles. This accounting system must also meet at least the minimum requirements prescribed by the state board of education, subject to review and comment by the state auditor.

Ad Valorem Property Tax: Literally the term means "according to value." Ad valorem taxes are based on a fixed proportion of the value of the property with respect to which the tax is assessed. They require an appraisal of the taxable subject matter's worth. General property taxes are almost invariably of this type. Ad valorem property taxes are based on ownership of the property, and are payable regardless of whether the property is used or not and whether it generates income for the owner (although these factors may affect the assessed value).

Adopted Tax Rate: The tax rate set by the school district to meet its legally adopted budget for a specific calendar year.

All Funds: A school district's accounting system is organized and operated on a fund basis where each fund is a separate fiscal entity in the school district much the same as various corporate subsidiaries are fiscally separate in private enterprise. All Funds refers to the combined total of all the funds listed below:

- The General Fund
- Special Revenue Funds (Federal Programs, Federally Funded Shared Services, State Programs, Shared State/Local Services, Local Programs)
- Debt Service Funds
- Capital Projects Funds
- Enterprise Funds for the National School Breakfast and Lunch Program (as appropriate)

Annual Financial Report (AFR): The audited annual report required by TEC section 44.008, that is due to TEA by no later than 150 days after the close of a school district's or an open-enrollment charter school's fiscal year.

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assigned Fund Balance: The assigned fund balance represents tentative plans for the future use of financial resources. Assignments require executive management (per board policy to assign this responsibility to executive management prior to end of fiscal year) action to earmark fund balance for bona fide purposes that will be fulfilled within a reasonable period of time. The assignment and dollar amount for the assignment may be determined after the end of the fiscal year when final fund balance is known.

Auditing: Accounting documents and records must be audited annually by an independent auditor. Texas Education Agency (TEA) is charged with review of the independent audit of the local education agencies.

Beginning Fund Balance: The General Fund balance on the first day of a new school year. For most school districts this is equivalent to the fund balance at the end of the previous school year.

Budget: The projected financial data for the current school year. Budget data are collected for the general fund, food service fund, and debt service fund.

Budgeting: Not later than June 20 of each year, the superintendent (or designee) must prepare a budget for the school district if the fiscal year begins on July 1. (For those districts with fiscal years beginning September 1, this date would be August 20.) The legal requirements for

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funds to be budgeted are included in the Budgeting module of the TEA Resource Guide. The budget must be adopted before expenditures can be made, and this adoption must be prior to the setting of the tax rate for the budget year. The budget must be itemized in detail according to classification and purpose of expenditure, and must be prepared according to the rules and regulations established by the state board of education. The adopted budget, as necessarily amended, shall be filed with TEA through the Public Education Information Management System (PEIMS) as of the date prescribed by TEA.

Capital Outlay: This term is used as both a Function and an Object. Expenditures for land, buildings, and equipment are covered under Object 6600. The amount spent on acquisitions, construction, or major renovation of school district facilities are reported under Function 81.

Capital Project Funds: Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds.)

Cash: The term, as used in connection with cash flows reporting, includes not only currency on hand, but also demand deposits with banks or other financial institutions. Cash also includes deposits in other kinds of accounts or cash management pools that have the general characteristics of demand deposit accounts in that the governmental enterprise may deposit additional cash at any time and also effectively may withdraw cash at any time without prior notice or penalty.

Ceiling indicator: An upper limit (the maximum score) at which a score from a standard limit of a specific indicator will result regardless of overall points.

Chapter 49: A key "equity" chapter in the Texas Education Code (TEC) is Chapter

49 (formally Chapter 41). This Chapter is devoted to wealth equalization through the mechanism of recapture, the recovery of financial resources from districts defined by the state as high property wealth. Resources are recovered for the purpose of sharing them with low-wealth districts. Districts that are subject to the provisions of Chapter 49 must make a choice among several options in order to reduce their property wealth and share financial resources.

Committed Fund Balance: The committed fund balance represents constraints made by the board of trustees for planned future use of financial resources through a resolution by the board, for various specified purposes including commitments of fund balance earned through campus activity fund activities. Commitments are to be made as to purpose prior to the end of the fiscal year. The dollar amount for the commitment may be determined after the end of the fiscal year when final fund balance is known.

Comptroller Certified Property Value: The district's total taxable property value as certified by the Comptroller's Property Tax Division (Comptroller Valuation).

Days of Cash on Hand: The number of days the school district can disburse funds for its operating expenditures without receiving any new revenues.

Debt: An amount of money owed to a person, bank, company, or other organization.

Debt Service Fund: Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Debt Services: Two function areas (70 and 71) and one Object (6500) are identified using this terminology "debt

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services." Function 70 is a major functional area that is used for expenditures that are used for the payment of debt principal and interest. Expenditures that are for the retirement of recurring bond, capital lease principal, and other debt, related debt service fees, and for all debt interest fall under Function 71. Object 6500 covers all expenditures for debt service.

Debt Service Coverage Ratio: This ratio measures an organization's ability to make debt principal and interest payments that will become due during the year.

Deferred Revenue: Resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as deferred revenue. In governmental funds, earned amounts also are reported as deferred revenue until they are available to liquidate liabilities of the current period.

Electronic submission: The TEA electronic data feed format required for use by school districts, open-enrollment charter schools, and regional education service centers (ESCs).

Ending Fund Balance: The amount of unencumbered surplus fund balance reported by the district at the end of the specified school year. For most school districts this will be equivalent to the fund balance at the beginning of the next school year.

Excess (Deficiency): Represents receivables due (excess) or owed (deficiency) at the end of the school year. This amount is recorded as Asset Object 1200.

Existing Debt Allotment (EDA): Is the amount of state funds to be allocated to the district for assistance with existing debt.

Expenditures: The cost of goods delivered, or services rendered, whether paid or unpaid including expenses, provisions for debt retirement not reported as a liability of the fund from which retired and capital outlays.

Federal Revenues: Revenues paid either directly to the district or indirectly through a local or state government entity for Federally- subsidized programs including the School Breakfast Program, National School Lunch Program, and School Health and Related Services Program. This amount is recorded as Revenue Object 5900.

Fiscal Year: A period of 12 consecutive months legislatively selected as a basis for annual financial reporting, planning, and budgeting. The fiscal year may run September 1 through August 31 or July 1 through June 30.

Foundation School Program (FSP): The Foundation School Program (FSP) is the shared financial arrangement between the state and the school district, where property taxes are blended with revenues from the state to cover the cost of basic and mandated programs. The nature of this arrangement falls in one of the following status categories: Regular, Special Statutory, State Administered, Education Service Center, or Open Enrollment Charter School District.

FTE: Full-Time Equivalent measures the extent to which one individual or student occupies a full-time position or provides instruction, e.g., a person who works four hours a day or a student that attends a half of a day represents a .5 FTE.

Function: Function codes identify the expenditures of an operational area or a group of related activities. For example, in order to provide the appropriate atmosphere for learning, school districts transport students to school, teach

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students, feed students and provide health services. Each of these activities is a function. The major functional areas are:

- Instruction and Instructional-Related Services
- Instructional and School Leadership
- Support Services - Student
- Administrative Support Services
- Support Services; Non-Student Based
- Ancillary Services
- Debt Service
- Capital Outlay
- Intergovernmental Charges

Fund Balance: The difference between assets and liabilities reported in a governmental fund.

General Administration: The amount spent on managing or governing the school district as an overall entity. Expenditures associated with this functional area are reported under Function 41.

General Fund: This fund finances the fundamental operations of the district in partnership with the community. All revenues and expenditures not accounted for by other funds are included. This is a budgeted fund and any fund balances are considered resources available for current operations.

I&S Tax Rate: The tax rate calculated to provide the revenues needed to cover Interest and Sinking (I&S) (also referred to as Debt Service). I&S includes the interest and principal on bonds and other debt secured by property tax revenues.

Incremental Costs: The amount spent by a school district with excess wealth per WADA on the purchase of attendance credits either from the state or from other school district(s). Expenditures associated with this functional area are reported under Function 92.

Instruction: The amount spent on direct classroom instruction and other activities that deliver, enhance or direct the delivery of learning situations to students regardless of location or medium. Expenditures associated with this functional area are reported under Function 11.

Instructional Facilities Allotment (IFA): (State Aid) Provides assistance to school districts in making debt service payments on qualifying bonds and lease-purchase agreements. Proceeds must be used for the construction or renovation of an instructional facility.

Intergovernmental Charges: "Intergovernmental" is a classification used when one governmental unit transfers resources to another. In particular, when a Revenue Sharing District purchases WADA or where one school district pays another school district to educate transfer students. Expenditures associated with this functional area are reported under Function 90.

Investments in Capital Assets, Net of Related Debt: One of three components of net assets that must be reported in both government-wide and proprietary fund financial statements. Related debt, for this purpose, includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the government.

Local & Intermediate Revenues: All revenues from local taxes and other local and intermediate revenues. For specifics, see the definitions for Local Tax and Other Local & Intermediate Revenues. This amount is recorded under Object 5700.

Local Tax: This is all revenues from local real and personal property taxes, including recaptured funds from 1) Contracted Instructional Services between public

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schools (Function 91) and 2) Incremental Costs associated with Chapter 41 of the Texas Education Code (Function 92).

M&O Tax Rate: The tax rate calculated to provide the revenues needed to cover Maintenance & Operations (M&O). M&O includes such things as salaries, utilities, and day-to-day operations.

Modified Opinion: Term used in connection with financial auditing. A modification of the independent auditor's report means there exists one or more specific exceptions to the auditor's general assertion that the district's financial statements present fairly the financial information contained therein according to generally accepted accounting principles.

No-New-Revenue Tax Rate: Formally called the Effective Tax Rate. Provides the unit with approximately the same amount of local tax revenue it had the year before on properties taxes in both years. A comparison of the no-new-revenue tax rate to the taxing unit's proposed tax rate shows if there will be a tax increase.

Nonspendable Fund Balance: The portion of fund balance that is in non-liquid form, including inventories, prepaid items, deferred expenditures, long-term receivables and encumbrances (if significant). Nonspendable fund balance may also be in the form of an endowment fund balance that is required to remain intact.

Object: An object is the highest level of accounting classification used to identify either the transaction posted or the source to which the associated monies are related. Each object is assigned a code that identifies in which of the following eight major object groupings it belongs:

- 1000 Assets
- 2000 Liabilities
- 3000 Fund Balances

- 5000 Revenue
- 6000 Expenditures/Expenses
- 7000 Other Resources/Non-Operating Revenue/Residual Equity Transfers In
- 8000 Other Uses/Non-Operating Revenue/Residual Equity Transfers Out

Operating Expenditures: A wide variety of expenditures necessary to a district's operations fall into this category with the largest portion going to payroll and related employee benefits and the purchase of goods and services.

Operating Expenditures per Student: Total Operating Expenditures divided by the total number of enrolled students.

Operating Revenues and Expenses: Term used in connection with the proprietary fund statement of revenues, expenses, and changes in net assets. The term is not defined as such in the authoritative accounting and financial reporting standards, although financial statement preparers are advised to consider the definition of operating activities for cash flows reporting in establishing their own definition.

Other Local & Intermediate Revenues: All local and intermediate revenues NOT from local real and personal property taxes including:

- Revenues Realized as a Result of Services Rendered to Other School Districts
- Tuition and Fees
- Rental payments, interest, investment income
- Sale of food and revenues from athletic and extra/co-curricular activities
- Revenues from counties, municipalities, utility districts, etc.

Other Operating Costs: Expenditures necessary for the operation of the school district that are NOT covered by Payroll

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Costs, Professional and Contracted Services, Supplies and Materials, Debt Services, and Capital Outlay fall into this category and include travel, insurance and bonding costs, election costs, and depreciation. This amount is recorded as Expenditure/Expense Object 6400.

Other Resources: This amount is credited to total actual other resources or non-operating revenues received or residual equity transfers in. This amount is recorded under Object 7020.

Payments for Shared Services

Arrangements: Payments made either from a member district to a fiscal agent or payments from a fiscal agent to a member district as part of a Shared Services Arrangement (SSA). The most common types of SSAs relate to special education services, adult education services, and activities funded by the Elementary and Secondary Education Act (ESEA). Expenditures associated with this functional area are reported under Function 93.

Payroll: Payroll costs include the gross salaries or wages and benefit costs for services or tasks performed by employees at the general direction of the school district. This amount is recorded as Expenditure/Expense Object 6100. *(NOTE: Payroll amounts do not include salaries for contract workers, e.g., for food service and maintenance. Therefore, this figure will vary significantly between districts and campuses that use contract workers and those that do not.)*

PEIMS: A state-wide data management system for public education information in the State of Texas. One of the basic goals of PEIMS, as adopted by the State Board of Education in 1986, is to improve education practices of local school districts. PEIMS is a major improvement over previous information sources gathered from aggregated data available on paper

reports. School districts submit their data via standardized computer files. These are defined in a yearly publication, the PEIMS Data Standards.

Plant Maintenance & Operations: The amount spent on the maintenance and operation of the physical plant and grounds and for warehousing and receiving services. Expenditures associated with this functional area are reported under Function 51.

Property /Refined ADA: The district's Comptroller Certified Property Value divided by its total Refined ADA.

Property/WADA: The district's Comptroller Certified Property Value divided by its total WADA.

Qualified Opinion: Term used in connection with financial auditing. A modification of the independent auditor's report on the fair presentation of the financial statements indicating that there exists one or more specific exceptions to the auditor's general assertion that the financial statements are fairly presented.

Refined ADA: Refined Average Daily Attendance (also called RADA) is based on the number of days of instruction in the school year. The aggregate eligible days attendance is divided by the number of days of instruction to compute the refined average daily attendance.

Restricted Fund Balance: This is the portion of fund balance that has externally enforceable constraints made by outside parties.

Revenues: Any increase in a school district's financial resources from property taxes, foundation fund entitlements, user charges, grants, and other sources. Revenues fall into the three broad sources of revenues: Local & Intermediate, State and Federal.

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Robin Hood Funds: See Wealth Equalization Transfer.

School Year: The twelve months beginning September 1 of one year and ending August 31 of the following year or beginning July 1 and ending June 30. Districts now have two options.

Special Revenue Fund: A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes.

State Revenues: Revenues realized from the Texas Education Agency, other state agencies, shared services arrangements, or allocated on the basis of state laws relating to the Foundation School Program Act. This amount is recorded as Revenue Object 5800.

Summary of Finances (SOF) report: The document of record for FSP allocations. An SOF report is produced for each school district and open-enrollment charter school by the TEA division responsible for state funding that describes the school district's or open-enrollment charter school's funding elements and FSP state aid.

Unassigned Fund Balances: Available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e., committed or assigned). One primary criterion of rating agencies for school bonds is the relative amount of unassigned fund balance. Bond rating agencies view unassigned fund balances as a reflection of the financial strength of school districts and show concern when district fund balances decrease.

Unmodified Opinion: Term used in connection with financial auditing. An unmodified independent auditor's opinion means there are no stated exceptions to

the auditor's general assertion that the district's financial statements present fairly the financial information contained according to generally accepted accounting principles.

Unrestricted Net Asset Balance: The term net asset refers to the amount of total assets less total liabilities. Unrestricted net asset balance refers to the portion of total net assets that is neither invested in capital assets nor restricted.

Voter-Approved Tax Rate: Formally called the Rollback Tax Rate. Provides governments other than school districts with approximately the same amount of tax revenue it spent the previous year for day-to-day operations plus an extra 8 percent cushion and sufficient funds to pay its debts in the coming year. For school districts, the M&O portion of the voter-approved tax rate allows school districts to add four cents (\$0.04) to the lesser of the prior tax year compressed operating tax rate or the no-new-revenue M&O rate to generate operating funds. School districts will get to add to the compressed operating rate any additional cents approved by voters at a 2006 or subsequent rollback election, not 8 percent. The voter-approved tax rate is the highest rate that the taxing unit may adopt before voters can petition for an election to roll back the adopted rate to the voter-approved rate. For school districts, no petition is required; it's an automatic election if the adopted rate exceeds the voter-approved rate.

WADA: A Weighted Average Daily Attendance (WADA) is used to measure the extent students are participating in special programs. The concept of WADA in effect converts all of a school district's students with their different weights to a calculated number of regular students required to raise the same amount of revenue. The greater the number of students eligible for special entitlements, the greater a school district's WADA.

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Wealth Equalization Transfer: The amount budgeted by districts for the cost of reducing their property wealth to the required equalized wealth level (Function 91). Sometimes referred to as Robin Hood Funds

DISCLAIMER

All of the information provided in this Glossary is believed to be accurate and reliable; however, TASBO and TSPRA assume no responsibility for any errors, appearing in this information or otherwise. Further, TASBO and TSPRA assume no responsibility for the use of the information provided.

AUDIENCE PARTICIPATION SIGN-UP SHEET

Any person wishing to address the Board about a topic related to District business during the period reserved for public comment at a Board meeting must sign up to be heard, in accordance with District policy BED(LOCAL):

1. Each participant will be limited to two (2) minutes to make comments to the Board.
2. Under the Texas Open Meetings Act, the Board is not permitted to discuss or act upon any issues that are not posted on the agenda for tonight's meeting.
3. The Board has adopted complaint policies that are designed to secure, at the lowest possible administrative level, a prompt and equitable resolution of complaints and concerns. Each of these processes provides that, if a resolution cannot be achieved administratively, the person may appeal the administrative decision to the Board as a properly posted agenda item. For further information on those policies, please contact Kevin Freels, Assistant Superintendent of District Operations, for student issues, and Michelle Ailara, Assistant Superintendent of Human Resources, for employee issues at 972-617-2941. If the subject of your comment involves a pending grievance, please continue to seek resolution through the grievance process and address the Board only at the appropriate stage of that process.
4. Under the Texas Open Meetings Act, the Board may exercise its authority to discuss certain subject matters in closed session, including matters involving individual District staff members and individual students. If your comment concerns one of these subjects, please address your concern through the complaint policies described above.
5. Finally, please be aware that rules of decorum will be enforced during the public comment period. Personal attacks, name-calling, and rude or slanderous remarks will not be tolerated. Each participant is legally responsible for the content and consequences of his or her own statements.

Please fill in the information requested below if you wish to address the Board during the public comment period:

Name (please print) _____

Address _____

ROISD Campus Your Child(ren) attends _____

School District of Residence _____ Telephone _____

Topic/ Agenda Item _____

Limit on Participation	Audience participation at a Board meeting is limited to the portion of the meeting designated to receive public comment in accordance with this policy. At all other times during a Board meeting, the audience shall not enter into discussion or debate on matters being considered by the Board, unless requested by the presiding officer.
Public Comment	At regular Board meetings, the Board shall permit public comment, regardless of whether the topic is an item on the agenda posted with notice of the meeting.
Regular Meetings	
Special Meetings	At all other Board meetings, public comment shall be limited to items on the agenda posted with notice of the meeting.
Procedures	Individuals who wish to participate during the portion of the meeting designated for public comment shall sign up with the presiding officer or designee before the meeting begins as specified in the Board's procedures on public comment and shall indicate the agenda item or topic on which they wish to address the Board. Public comment shall occur at the beginning of the meeting. Except as permitted by this policy and the Board's procedures on public comment, an individual's comments to the Board shall not exceed two minutes per meeting.
Meeting Management	When necessary for effective meeting management or to accommodate large numbers of individuals wishing to address the Board, the presiding officer may make adjustments to public comment procedures, including adjusting when public comment will occur during the meeting, reordering agenda items, deferring public comment on nonagenda items, continuing agenda items to a later meeting, providing expanded opportunity for public comment, or establishing an overall time limit for public comment and adjusting the time allotted to each speaker. However, no individual shall be given less than one minute to make comments.
Board's Response	Specific factual information or recitation of existing policy may be furnished in response to inquiries, but the Board shall not deliberate or decide regarding any subject that is not included on the agenda posted with notice of the meeting.
Complaints and Concerns	The presiding officer or designee shall determine whether an individual addressing the Board has attempted to solve a matter administratively through resolution channels established by policy. If not, the individual shall be referred to the appropriate policy to seek resolution: <ul style="list-style-type: none">• Employee complaints: DGBA• Student or parent complaints: FNG• Public complaints: GF
Disruption	The Board shall not tolerate disruption of the meeting by members of the audience. If, after at least one warning from the presiding officer, any individual continues to disrupt the meeting by his or her words or actions, the presiding officer may request assistance from law enforcement officials to have the individual removed from the meeting.

**MINUTES OF THE
RED OAK INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES REGULAR MEETING
Monday, October 21, 2024**

A Regular Meeting of the Board of Trustees of Red Oak ISD was held Monday, October 21, 2024, beginning at 7:00 PM at the Red Oak ISD Education Service Center, 109 West Red Oak Road, Red Oak, TX 75154.

1. CALL TO ORDER / ESTABLISH QUORUM

The Regular Meeting of the School Board was called to order by Melanie Petersen, President of the School Board, at 7:00 p.m.

The Red Oak ISD School Board met at the Red Oak ISD Education Service Center and the presiding officer, Melanie Petersen, noted that a quorum of Board Members was present; that the meeting was duly called; and that notice of the meeting had been posted in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551.00.

The following Board members were present: Melanie Petersen, President; Johnny Knight, Vice President; Michelle Porter, Secretary; John Anderson; Donna Knight; and Brian Sebring.

The following Board member was absent: Sean Kelly.

2. INVOCATION

Debby Creagh, Pastor of Ovilla United Methodist Church, led the invocation.

3. PLEDGES OF ALLEGIANCE

Kaleb Washington, 5th Grade Student from Red Oak Elementary School, led the Pledges of Allegiance to the American and Texas flags.

4. RECOGNITIONS

- A. Qarbon Aerospace - Robotics Team Program Sponsor
Jennifer Jeter, Director of Career and Technology Education

Mr. Olaf Jarochowski from Qarbon Aerospace presented the Red Oak High School Robotics Team with a \$6,000.00 check to sponsor the team in FIRST Robotics Competitions.

- B. Maroon Star Award
Brenda Sanford, Superintendent

The Board and Ms. Sanford presented Shannon Morris, a 6th grade teacher at Red Oak Middle School, with the Maroon Star Award for her heroic actions in

saving the life of a student. Ms. Morris was unable to attend the meeting and Mr. Chris Thompson, Red Oak Middle School Associate Principal, accepted the award on her behalf.

- C. Top Hawks
Brenda Sanford, Superintendent

The Board and Ms. Sanford recognized Top Hawks from each campus. These students are selected based on the 4 Talons of the Hawk – Academic Readiness/Prepared, GRIT, Character, and Service.

- D. Hawk Staff Spotlight
Brenda Sanford, Superintendent

The Board and Ms. Sanford recognized Ms. Abby Colwell, Custodian at Red Oak Elementary School, as the Hawk Staff Spotlight winner.

- E. National Principals Month
Brenda Sanford, Superintendent

The Board and Ms. Sanford recognized Red Oak ISD’s Campus Principals as October is National Principals Month. Principals recognized were Braylon Linnear of Red Oak Elementary; Ashley Jackson of Schupmann Elementary; Allyson Bell of Shields Elementary; Kelly Barbe of Eastridge Elementary; Jessica Trezza of Wooden Elementary; Lanoria Washington and Chris Thompson of Red Oak Middle School; and Brett Haugh of Red Oak High School.

5. SUPERINTENDENT'S REPORT

- A. Construction Update
Dr. Thurston Lamb, Chief Operations Officer

Dr. Lamb gave the Board an update on the progress of Dr. Joy Shaw Middle School.

- B. District Update
Brenda Sanford, Superintendent

Everyone enjoyed all the special activities for Homecoming last week. We had themed dress-up days, a pep rally, a parade, the crowning of the homecoming king and queen and we recognized our distinguished alumni. It was a great week!

We celebrated Custodial Worker’s Day on October 2nd. We have the most amazing custodial team. They work tirelessly each and every day and we appreciate all they do.

The Education Foundation held their annual Partnership Challenge Golf Tournament on October 7th and it was the best one yet! We want to thank all the players, sponsors, and volunteers.

On October 9th we recognized the ROISD Human Resources Department for Texas Education Human Resources Day. We want to thank them for their dedication to our staff and students.

The Mighty Hawk Band performed at their UIL Competition last week and received straight 1's. Their performance was wonderful. The parents and volunteers who help set it all up at every performance are amazing. We want to wish them good luck as they compete this Saturday at the Area Contest in Mesquite.

Our high school masonry students competed in the Ennis Bricklayer Invitational Competition. They competed against students from Ennis ISD, Dallas ISD, and Ferris ISD. Congratulations to Elena Osier - 1st place, David Valdez - 3rd place and Carys Dugan for being awarded "toughest tender". Elena and David qualified for the Bricklayer 500 Competition and placed 2nd out of the entire state!

We will hold our Senior Citizen Luncheon on November 14th at the Red Oak Government Center. Any of our community members 60 and greater are invited to attend. You can find more information on our website and Facebook pages.

6. OPEN FORUM

No one spoke in Open Forum.

7. ACTION ITEMS

A. Consent Agenda

1. Minutes from School Board Regular Meeting on September 16, 2024
2. Payment of Current Bills Over \$50,000
3. Board Policy FMH (LOCAL)
4. Secondary Level New Course Proposals for the 2025-2026 School Year

Mr. Sebring made a motion to approve the Consent Agenda as presented. Ms. Knight seconded the motion. The motion passed 6 – 0.

B. Consideration and Approval of Annual Investment Report
Dr. Bill Johnston, CPA, Chief Financial Officer

Mr. Knight made a motion to approve the adoption of the list of qualified brokers as presented on page 41 of the Annual Investment Report. Mr. Anderson seconded the motion. The motion passed 6 – 0.

- C. Consideration and Approval of Technology Package for Dr. Joy Shaw Middle School
Josh Crutchfield, Director of Information Technology

Mr. Knight made a motion to approve the following vendors on Red Oak ISD RFP #2024-08-01.

Infrastructure/Cabling/Grounding/Firestopping: Superior Fiber & Data Services, Inc for \$354,042; Physical Security/Access Control/Cameras: KLC Video Security for \$419,495; Communications/Phones: UDT (United Data Technologies) for \$100,678.

Mr. Sebring seconded the motion. The motion passed 6 – 0.

8. INFORMATION ITEMS

- A. Bilingual / ESL Program Evaluation
- B. Campus Improvement Plans
 - 1. Eastridge Elementary
 - 2. Red Oak Elementary School
 - 3. Russell P. Schupmann Elementary School
 - 4. Donald T. Shields Elementary School
 - 5. H. A. Wooden Elementary School
 - 6. Red Oak Middle School
 - 7. Red Oak High School
- C. District Improvement Plan
- D. Enrollment Report
- E. Finance Report

9. CLOSED SESSION

The Board convened into Closed Session at 7:48 p.m.

- A. Texas Government Code 551.071 - For the purpose of a private consultation with the Board's attorney on any and all subjects or matters authorized by law.
- B. Texas Government Code 551.072 - For the purpose of discussing the purchase, exchange, lease or value of real property.
- C. Texas Government Code 551.073 - For the purpose of considering a negotiated contract for a prospective gift or donation.
- D. Texas Government Code 551.074 - For the purpose of considering the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee.
 - 1. Personnel Matters
 - 2. Superintendent Goals
- E. Texas Government Code 551.076 - To consider the deployment, or specific occasions for implementation, of security personnel or devices.
- F. Texas Government Code 551.082 - For the purpose of considering discipline of a public school child or children or to hear a complaint by an employee against another employee if the complaint or charge directly results in a need for a hearing.

- G. Texas Government Code 551.0821 - Personally identifiable information of Public School students.
- H. Texas Government Code 551.083 - For the purpose of considering the standards, guidelines, terms or conditions the Board will follow, or instruct its representatives to follow, in consultation with representative of employee groups in connection with consultation agreements provided for by Section 13.901 of the Texas Education Code.
- I. Texas Government Code 551.084 - For the purpose of excluding witness or witnesses from a hearing during examination of another witness.
- J. Texas Government Code 551.086 - For the purpose of considering economic development negotiations.

10. RECONVENE IN OPEN SESSION FOR ACTION RELATIVE TO CLOSED SESSION

The Board reconvened back into Open Session at 9:20 p.m.

Mr. Sebring made a motion to approve the Superintendent goals and evaluation instrument for 2024-2025. Ms. Knight seconded the motion. The motion passed 6 – 0.

11. ADJOURNMENT

As there was no further business or action to be taken, the meeting adjourned at 9:21 p.m.

Melanie Petersen, Board President

Michelle Porter, Board Secretary

CHECK				ACCOUNT			
NUMBER	VENDOR			AMOUNT	NUMBER		
229352	SHELL ENERGY	SOLUTIO		6,934.04	198 E 51	6259 02 999 0 99 000	
229352	SHELL ENERGY	SOLUTIO		7.02	199 E 51	6259 02 999 0 99 000	
229352	SHELL ENERGY	SOLUTIO		7.02	199 E 51	6259 02 041 0 99 000	
229352	SHELL ENERGY	SOLUTIO		120.19	199 E 51	6259 02 041 0 99 000	
229352	SHELL ENERGY	SOLUTIO		492.21	199 E 51	6259 02 041 0 99 000	
229352	SHELL ENERGY	SOLUTIO		850.77	199 E 51	6259 02 041 0 99 000	
229352	SHELL ENERGY	SOLUTIO		5,468.51	199 E 51	6259 02 102 0 99 000	
229352	SHELL ENERGY	SOLUTIO		1,486.29	199 E 51	6259 02 041 0 99 000	
229352	SHELL ENERGY	SOLUTIO		3,111.69	199 E 51	6259 02 041 0 99 000	
229352	SHELL ENERGY	SOLUTIO		1,145.98	199 E 51	6259 02 041 0 99 000	
229352	SHELL ENERGY	SOLUTIO		27.00	199 E 51	6259 02 102 0 99 000	
229352	SHELL ENERGY	SOLUTIO		485.86	199 E 51	6259 02 995 0 99 000	
229352	SHELL ENERGY	SOLUTIO		8,746.13	199 E 51	6259 02 041 0 99 000	
229352	SHELL ENERGY	SOLUTIO		51.29	199 E 51	6259 02 041 0 99 000	
229352	SHELL ENERGY	SOLUTIO		2,267.10	199 E 51	6259 02 001 0 22 000	
229352	SHELL ENERGY	SOLUTIO		1,247.02	199 E 51	6259 02 041 0 99 000	
229352	SHELL ENERGY	SOLUTIO		687.47	199 E 51	6259 02 995 0 99 000	
229352	SHELL ENERGY	SOLUTIO		988.22	199 E 51	6259 02 996 0 99 000	
229352	SHELL ENERGY	SOLUTIO		162.09	199 E 51	6259 02 995 0 99 000	
229352	SHELL ENERGY	SOLUTIO		2,985.62	199 E 51	6259 02 041 0 99 000	
229352	SHELL ENERGY	SOLUTIO		4,573.12	198 E 51	6259 02 999 0 99 000	
229352	SHELL ENERGY	SOLUTIO		139.89	199 E 51	6259 02 041 0 99 000	
229352	SHELL ENERGY	SOLUTIO		224.63	199 E 51	6259 02 041 0 99 000	
229352	SHELL ENERGY	SOLUTIO		1,544.15	199 E 51	6259 02 041 0 99 000	
229352	SHELL ENERGY	SOLUTIO		146.57	199 E 51	6259 02 995 0 99 000	
229352	SHELL ENERGY	SOLUTIO		356.21	199 E 51	6259 02 041 0 99 000	
229352	SHELL ENERGY	SOLUTIO		271.90	199 E 51	6259 02 999 0 99 000	
229352	SHELL ENERGY	SOLUTIO		7,032.20	199 E 51	6259 02 105 0 99 000	
229352	SHELL ENERGY	SOLUTIO		2,810.84	199 E 51	6259 02 870 0 99 000	
229352	SHELL ENERGY	SOLUTIO		9.51	199 E 51	6259 02 870 0 99 000	
229352	SHELL ENERGY	SOLUTIO		80.54	199 E 51	6259 02 870 0 99 000	
229352	SHELL ENERGY	SOLUTIO		40.94	199 E 51	6259 02 999 0 99 000	
229352	SHELL ENERGY	SOLUTIO		5,047.44	199 E 51	6259 02 103 0 99 000	
229352	SHELL ENERGY	SOLUTIO		29.90	199 E 51	6259 02 103 0 99 000	
229352	SHELL ENERGY	SOLUTIO		3,228.61	199 E 51	6259 02 001 0 99 000	
229352	SHELL ENERGY	SOLUTIO		7,360.69	199 E 51	6259 02 101 0 99 000	
229352	SHELL ENERGY	SOLUTIO		583.23	199 E 51	6259 02 999 0 99 000	
229352	SHELL ENERGY	SOLUTIO		1,620.35	199 E 51	6259 02 999 0 99 000	
229352	SHELL ENERGY	SOLUTIO		1,452.49	199 E 51	6259 02 999 0 99 000	
229352	SHELL ENERGY	SOLUTIO		657.93	199 E 51	6259 02 999 0 99 000	
229352	SHELL ENERGY	SOLUTIO		745.83	199 E 51	6259 02 999 0 99 000	
229352	SHELL ENERGY	SOLUTIO		22,783.68	199 E 51	6259 02 001 0 99 000	
229352	SHELL ENERGY	SOLUTIO		7.06	199 E 51	6259 02 999 0 99 000	
				98,019.23	Totals for 229352		
229380	DELCOM GROUP	LP		3,833.82	224 E 11	6396 00 899 4 23 000	
229380	DELCOM GROUP	LP		162,650.40	199 E 53	6396 00 999 0 99 000	
				166,484.22	Totals for 229380		
229614	SHELL ENERGY	SOLUTIO		80.86	199 E 51	6259 02 870 0 99 000	
229614	SHELL ENERGY	SOLUTIO		9.53	199 E 51	6259 02 870 0 99 000	
229614	SHELL ENERGY	SOLUTIO		7.02	199 E 51	6259 02 999 0 99 000	
229614	SHELL ENERGY	SOLUTIO		120.63	199 E 51	6259 02 041 0 99 000	
229614	SHELL ENERGY	SOLUTIO		7.02	199 E 51	6259 02 041 0 99 000	
229614	SHELL ENERGY	SOLUTIO		25.25	199 E 51	6259 02 102 0 99 000	
229614	SHELL ENERGY	SOLUTIO		460.98	199 E 51	6259 02 995 0 99 000	

CHECK		ACCOUNT						
NUMBER	VENDOR	AMOUNT	NUMBER					
229614	SHELL ENERGY SOLUTIO	1,251.03	199 E 51	6259	02	041	0 99 000	
229614	SHELL ENERGY SOLUTIO	435.16	199 E 51	6259	02	041	0 99 000	
229614	SHELL ENERGY SOLUTIO	4,041.33	198 E 51	6259	02	999	0 99 000	
229614	SHELL ENERGY SOLUTIO	4,633.00	199 E 51	6259	02	102	0 99 000	
229614	SHELL ENERGY SOLUTIO	126.10	199 E 51	6259	02	041	0 99 000	
229614	SHELL ENERGY SOLUTIO	199.35	199 E 51	6259	02	041	0 99 000	
229614	SHELL ENERGY SOLUTIO	231.71	199 E 51	6259	02	999	0 99 000	
229614	SHELL ENERGY SOLUTIO	620.87	199 E 51	6259	02	999	0 99 000	
229614	SHELL ENERGY SOLUTIO	2,477.76	199 E 51	6259	02	041	0 99 000	
229614	SHELL ENERGY SOLUTIO	7,255.54	199 E 51	6259	02	041	0 99 000	
229614	SHELL ENERGY SOLUTIO	2,178.73	199 E 51	6259	02	001	0 99 000	
229614	SHELL ENERGY SOLUTIO	845.22	199 E 51	6259	02	996	0 99 000	
229614	SHELL ENERGY SOLUTIO	2,245.58	199 E 51	6259	02	870	0 99 000	
229614	SHELL ENERGY SOLUTIO	6,426.15	199 E 51	6259	02	105	0 99 000	
229614	SHELL ENERGY SOLUTIO	1,021.71	199 E 51	6259	02	041	0 99 000	
229614	SHELL ENERGY SOLUTIO	123.65	199 E 51	6259	02	995	0 99 000	
229614	SHELL ENERGY SOLUTIO	1,250.77	199 E 51	6259	02	041	0 99 000	
229614	SHELL ENERGY SOLUTIO	352.83	199 E 51	6259	02	041	0 99 000	
229614	SHELL ENERGY SOLUTIO	99.98	199 E 51	6259	02	995	0 99 000	
229614	SHELL ENERGY SOLUTIO	739.93	199 E 51	6259	02	041	0 99 000	
229614	SHELL ENERGY SOLUTIO	2,516.47	199 E 51	6259	02	041	0 99 000	
229614	SHELL ENERGY SOLUTIO	51.98	199 E 51	6259	02	041	0 99 000	
229614	SHELL ENERGY SOLUTIO	1,183.80	199 E 51	6259	02	041	0 99 000	
229614	SHELL ENERGY SOLUTIO	40.94	199 E 51	6259	02	999	0 99 000	
229614	SHELL ENERGY SOLUTIO	4,640.05	199 E 51	6259	02	103	0 99 000	
229614	SHELL ENERGY SOLUTIO	29.88	199 E 51	6259	02	103	0 99 000	
229614	SHELL ENERGY SOLUTIO	23,790.76	199 E 51	6259	02	001	0 99 000	
229614	SHELL ENERGY SOLUTIO	1,006.70	199 E 51	6259	02	999	0 99 000	
229614	SHELL ENERGY SOLUTIO	682.68	199 E 51	6259	02	999	0 99 000	
229614	SHELL ENERGY SOLUTIO	3,572.11	199 E 51	6259	02	001	0 99 000	
229614	SHELL ENERGY SOLUTIO	1,470.29	199 E 51	6259	02	999	0 99 000	
229614	SHELL ENERGY SOLUTIO	7,445.91	199 E 51	6259	02	101	0 99 000	
229614	SHELL ENERGY SOLUTIO	613.45	199 E 51	6259	02	999	0 99 000	
229614	SHELL ENERGY SOLUTIO	520.08	199 E 51	6259	02	999	0 99 000	
		84,832.79	Totals for 229614					

349,336.24 Totals for checks

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
198	TSTC-TX STATE TECHNICAL COLLEG	0.00	0.00	15,548.49	15,548.49
199	GENERAL OPERATING FUND	0.00	0.00	329,953.93	329,953.93
224	IDEA - PART B, FORMULA	0.00	0.00	3,833.82	3,833.82
***	Fund Summary Totals ***	0.00	0.00	349,336.24	349,336.24

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

CHECK		ACCOUNT									
NUMBER	VENDOR	AMOUNT	NUMBER								
18913	LABATT FOOD SERVICE	1,165.51	240	E	35	6341	01	001	0	99	000
18913	LABATT FOOD SERVICE	68.50	240	E	35	6342	01	001	0	99	000
18913	LABATT FOOD SERVICE	435.53	240	E	35	6341	00	001	0	99	000
18913	LABATT FOOD SERVICE	58.20	240	E	35	6342	00	001	0	99	000
18913	LABATT FOOD SERVICE	9,631.10	240	E	35	6341	00	001	0	99	000
18913	LABATT FOOD SERVICE	790.17	240	E	35	6342	00	001	0	99	000
18913	LABATT FOOD SERVICE	741.43	240	E	35	6342	00	001	0	99	000
18913	LABATT FOOD SERVICE	7,251.16	240	E	35	6341	00	041	0	99	000
18913	LABATT FOOD SERVICE	382.19	240	E	35	6342	00	041	0	99	000
18913	LABATT FOOD SERVICE	59.43	240	E	35	6341	00	041	0	99	000
18913	LABATT FOOD SERVICE	27.42	240	E	35	6341	00	041	0	99	000
18913	LABATT FOOD SERVICE	3,856.84	240	E	35	6341	00	041	0	99	000
18913	LABATT FOOD SERVICE	556.72	240	E	35	6342	00	041	0	99	000
18913	LABATT FOOD SERVICE	59.43	240	E	35	6341	00	041	0	99	000
18913	LABATT FOOD SERVICE	4,239.80	240	E	35	6341	00	101	0	99	000
18913	LABATT FOOD SERVICE	394.58	240	E	35	6342	00	101	0	99	000
18913	LABATT FOOD SERVICE	3,780.57	240	E	35	6341	00	102	0	99	000
18913	LABATT FOOD SERVICE	412.69	240	E	35	6342	00	102	0	99	000
18913	LABATT FOOD SERVICE	3,843.35	240	E	35	6341	00	103	0	99	000
18913	LABATT FOOD SERVICE	303.55	240	E	35	6342	00	103	0	99	000
18913	LABATT FOOD SERVICE	256.06	240	E	35	6341	00	103	0	99	000
18913	LABATT FOOD SERVICE	5,374.26	240	E	35	6341	00	105	0	99	000
18913	LABATT FOOD SERVICE	228.36	240	E	35	6342	00	105	0	99	000
18913	LABATT FOOD SERVICE	367.44	240	E	35	6341	00	107	0	99	000
18913	LABATT FOOD SERVICE	6,196.03	240	E	35	6341	00	107	0	99	000
18913	LABATT FOOD SERVICE	741.24	240	E	35	6342	00	107	0	99	000
18913	LABATT FOOD SERVICE	75.66	240	E	35	6341	00	107	0	99	000
18913	LABATT FOOD SERVICE	419.66	240	E	35	6341	00	107	0	99	000
		51,716.88	Totals for 18913								
		51,716.88	Totals for checks								

Interlocal Cooperation Agreement with Ellis County

Presented for:

Board Action X Report/Review Only _____

Supporting documents:

None _____ Attached X Provided Later _____

Contact Person:

Dr. Thurston Lamb, Chief Operations Officer

Background Information:

Each year we have approved an Interlocal Cooperation Agreement with Ellis County. This agreement allows ROISD to request assistance from the County for service via a work order request. The County will then set up a contract to complete the work and ROISD will agree to pay the County within 30 days of billing.

Fiscal Implications:

Any contracts with Ellis County will be paid for out of budgeted funds.

Administrative Recommendation:

The Administration recommends approval of the Interlocal Cooperation Agreement with Ellis County as presented.

**INTERLOCAL AGREEMENT
BETWEEN COUNTY OF ELLIS, TEXAS
AND RED OAK ISD**

This Agreement entered into between the County of Ellis, a political body of the State of Texas, hereinafter referred to as (the “County”), and RED OAK ISD, a _____ of the State of Texas, hereinafter referred to as a (the “ISD”).

WITNESSETH:

WHEREAS, the County and ISD desire to increase their efficiency and effectiveness by entering into this contract; and

WHEREAS, such contract is authorized under Chapter 791 of the Government Code of the State of Texas, said law cited as the Interlocal Cooperation Act of the State of Texas; and

WHEREAS, the function of service contracted for and to be provided by this Agreement is within the definition of “Governmental Function and Services” as defined by Section 791.003 of the Government Code; and

WHEREAS, the function of service contracted to be provided is a function or service that each party to the contract is authorized to perform individually.

NOW THEREFORE, for the mutual covenants and considerations expressed herein, the County and the ISD hereby agree as follows:

1. The County agrees to provide labor, equipment and materials necessary to complete road maintenance, enhancements, repairs and other projects that may be requested by ISD and accepted by County pursuant to this Agreement. Function or services provided shall include maintenance, repair and construction of streets, roads, alleys, bridges, and parking areas, as well as the maintenance and construction of waterways and ditches. The County shall further be authorized to sell ISD goods and services.
2. The ISD shall be the party receiving the function, goods, or service and providing payment for such function, goods and/or services.
3. The ISD, as paying party acknowledges and certifies, as required by the Interlocal Cooperation Act, that all payments shall be made from the current revenues available to ISD.
4. The term of this Agreement shall be for a fixed period commencing on the date of execution by the last governing body’s authorized agent and ending on December 31st, 2025 (“Effective Period”).

5. Both parties acknowledge and understand, in reference to any project undertaken under this Agreement involving the maintenance, repair, and construction of streets, roads, alleys, bridges and parking areas, as well as the maintenance and construction of waterways and ditches, the following:
 - a) that prior to beginning said project, a "Work Order" in the form similar to Exhibit A attached hereto shall be adopted describing the project to be undertaken and identifying the project's location; and
 - b) that the payment and penalty provisions set out in Section 791.014 of the Government Code Interlocal Cooperation Act shall apply to this Agreement.
6. ISD agrees to pay within (30) days of billing for the goods, governmental function, and/or services provided in an amount that fairly compensates for service or functions performed by under this Agreement, or as outlined by the Texas Prompt Payment Act.
7. Nothing contained in this Agreement is intended to create a partnership or joint venture between the Parties, and any implication to the contrary is hereby expressly disavowed. This Agreement does not create a joint enterprise, nor does it appoint any Party as an agent of the other Party, for any purpose whatsoever.
8. Either Party may terminate this Agreement upon thirty (30) days written notice to the other Party.

EXECUTED in duplicate this the _____ day of _____, 20____.

ELLIS COUNTY, TEXAS

By: _____
 Todd B. Little, County Judge

ATTEST:

By: _____
 Krystal C. Valdez, County Clerk

RED OAK ISD

By: _____
 Melanie Petersen, Board President

Attest:

 Michelle Porter, Board Secretary

EXHIBIT A

WORK ORDER UNDER INTERLOCAL AGREEMENT

Service Provider: Ellis County, Texas

Department to Provide Service: _____

Basis of Authority to Provide Service: *Interlocal Agreement dated:* _____

per Commissioners Count Minute Order _____

Local Government Requesting Service: _____

Description of Project to be Undertaken: _____

Location of Project to be Undertaken: _____

Requested by: _____

Kyle Butler

Department: *Ellis County Commissioner, Pct. 4*

APPROVED in Open Commissioners Court per Minute Order No. _____ on the
_____ day of _____, 20____.

Todd Little

County Judge, Ellis County, Texas

ACCEPTED AND AGREED TO this ____ day of _____, 20____.

Signature: _____

Title: _____

On Behalf of: _____

Secondary Level New Course Proposals for 2025-2026

Presented for:

Board Action _____ X _____ Report/Review Only _____

Supporting documents:

None _____ Attached _____ X _____ Provided Later _____

Contact Person:

Lynn Dockery, Director of Curriculum & Instruction

Background Information:

In accordance with ROISD Policy EH (LOCAL), it is required that the ROISD School Board be presented with secondary courses scheduled to be added to the ROISD secondary curriculum.

Fiscal Implications:

If there is a need for resources for certain courses, the resources can be funded by current grants, curriculum and instruction, and campus budgets. The positions that are being presented for approval will require extra FTEs. One in Business and Marketing/Entrepreneurship and an FTE in Math.

Administrative Recommendation:

The administration recommends that the Board approve the new course proposal as presented in order to be in compliance with local and state policies, as well as increase and update courses for student achievement and accountability.

Course Proposals for 2025-2026

Second Round, November Board Meeting

COURSE	Description	Justification for the Course	FTE Needed?	Course Catalog Information
Creative Writing through Genre Exploration	This class will be an elective that connects writing skills by focusing on specific literary genres. Each unit allows students to study genre conventions and apply insights to the projects they create.	This class fosters essential reading and writing skills allowing students to express themselves more effectively and confidently in their writing.	No	
Introduction to Engineering Design	This course takes students into the engineering process by applying math, science, and engineering standards to hands on projects. Students will work individually and in teams to design solutions to a variety of problems and document their work. This is a foundational course for the Project Lead the Way (PLTW) engineering pathway.	Bringing the high school level IED course to the middle school level offers a couple of benefits. First, it provides another high school credit offering for 8th graders who are highly focused on their high school plans and excelling in the high school engineering track. Second, it gives our students an opportunity to experience in real life, what one of our major high school tracks is like before committing to it once they get to high school. Finally, it fast tracks some of our 8th graders towards a certification benefitting our CMR statistics.	No	
Programming the World	This class exposes students to a diverse set of computational thinking concepts, fundamentals, and tools, allowing them to gain understanding and build confidence. Students will use visual block-based programming and seamlessly transition to text-based programming with languages such as Python to develop complex solutions to authentic and relevant problems. They will apply computational thinking practices, build their vocabulary, and collaborate just as computing professionals do to create products that address topics and problems important to them.	Bringing this high school level class to the middle school level offers a couple of benefits. First, it provides high school credit offering for 8th graders who are highly focused on their high school plan and excelling in the high school information technology track. Second, it gives our students an opportunity to experience in real life, what one of our major high school tracks is like before committing to it once they get to high school. Finally, it fast tracks some of our 8th graders towards a certification benefitting our district CCMR statistics.	No	
Financial Mathematics	Financial Mathematics is a course about personal money management. Students will apply critical-thinking skills to analyze personal financial decisions based on current and projected economic factors.	Financial Mathematics course scope and sequence within the Finance Career Cluster® summarizes the content to be taught, and one possible order for teaching the units of instruction. A brief description of each unit and the corresponding TEKS are included. This scope and sequence may be adapted or adopted by the local education agency.	Yes	
Navarro Dual Credit Entrepreneurship	Focus on examining the tools and processes involved in developing a new venture, including formulation of a sustainable business model, performing a comprehensive feasibility analysis, concept testing and business planning.	Entrepreneurship is one of the fastest growing and largest programs of study that we offer. Having this as a Dual Credit pathway will help in capturing the 9 hours that students need to be College and Career Ready and also with students earning a Level 1 Certification.	No	
Dual Credit Practicum of Human Services (Tarleton)	This class is a field based course that provides students background knowledge of child and adolescent development principles as well as principles of effective teaching and training practices. Students in the coursework under the joint supervision and direction of both a teacher with knowledge of early childhood, middle childhood, and adolescence education and exemplary education in direct instructional roles with elementary, middle and high school aged students. Students learn to plan and direct individualized instruction and group activities, prepare instructional materials, assist with record keeping, make physical arrangements, and perform other duties of classroom teachers, trainers, paraprofessionals, or other educational personnel.	Once students take the Junior and Senior level classes, they will have 9 dual credit hours. This is a good opportunity for students as well as students to get College and Career Ready, as well as assisting the high school with the accountability side of CCR.	No	

Social Media Marketing	Social media marketing is designed to look at the rise of social media and how marketers are integrating social media tools in their overall marketing strategy. The course will investigate how the marketing community measures success in the new world of media. Students will manage a successful social media presence for an organization, understand techniques for gaining customer and consumer buy-in to achieve marketing goals, and properly select social media platforms to engage consumers and monitor and measure the results of these efforts.	This course aligns with the Marketing and SALES Program of Study and will be the other half credit with either the Ports and Entertainment, Virtual Business or Global Marketing courses.	Yes	
Video Gaming Programming	Video Game Programming expands on the foundation created in Video Game Design through programming languages such as C# programming, XNA game studio, Java, and Android App. In this course, students will investigate the inner workings of a fully functional role-playing game (RPG) by customizing playable characters, items, maps, and chests - eventually applying customizations by altering and enhancing the core game code.	This course fits in to the Video Game Design Pathway that is being started. Students would further develop their Unity skills and prepare for the Unity IBC exams.	No	
Advanced Video Game Programming	Using Unity as an introduction to 3D game development, students will have exposure to and an understanding of object-oriented programming concepts; game development skills with programs such as Unity; 3D modeling with programs such as 3DS Max; image manipulation with programs such as Photoshop; concepts related to the design process; and the ability to communicate and collaborate on the group-based projects.	This course is recommended for students in grades 11-12 and recommended prerequisites are: Video Game Design and Video Game Programming	No	
3D Modeling and Animation	In this course, students learn how to create 3D objects, Rigging, Animation, and textures using 3D Max and Photoshop. They may practice different modeling methods and build a portfolio of their work. They will complete a certification with Industry Software by the end of the year.	This course fits into the Video Game Design pathway. Students will develop skills to create 3D assets, animations, and portfolios to increase employability post-graduation.	No	

Secondary Level Specialized Learning New Course Proposals for the 2025-2026 School Year

Presented for:

Board Action

Report/Review Only

Supporting documents:

None

Attached

Provided Later

Contact Person:

Shana Owen, Executive Director of Specialized Learning

Background Information:

In order for students with significant special needs to meet the requirement of 26 credits and an endorsement, it is necessary to add additional courses for state credit. This will also help the district gain CCMR points for these students. Additional commonly utilized local courses are also proposed in order to include these in the catalog.

Fiscal Implications:

Supplies and materials for all courses total is expected to be approximately \$5000 in the first year. General supplies annually would be less than \$5000.

Administrative Recommendation:

Administration recommends that Red Oak ISD approve the attached courses for the 2025-2026 school year.

Red Oak High School Proposed Courses for Students Served through Special Education for 2025-2026

Local Credit Courses (Require ARD approval)

398790	COMMUNICATE DL	85000XXX
398791	FUNCTL LVG DL	85000XXX
398792	SOCIAL SKILL DL	85000XXX
398793	VOCATNL SKL DL	84900XXX
398794	JOB SITE DL	85000XXX
398795	LEISURE DL	85000XXX

State Credit Courses (Require ARD approval)

Methods for Academic and Personal Success

Making Connections 1-4

General Employability Skills

Career Prep 1,2, and Extended Career-Grades 9-12

Community Transportation



Methods for Academic and Personal Success (MAPS)

PEIMS Code: N1130021

Abbreviation: MAPS

Grade Level(s): 9-12

Award of Credit: 1.0

Approved Innovative Course

- Districts must have local board approval to implement innovative courses.
- In accordance with Texas Administrative Code (TAC) §74.27, school districts must provide instruction in all essential knowledge and skills identified in this innovative course.
- Innovative courses may only satisfy elective credit toward graduation requirements.
- Please refer to TAC §74.13 for guidance on endorsements.

Course Description:

The course focuses on the skills and strategies necessary for students to make a successful transition into high school and an academic career. Students will explore the options available in high school, higher education, and the professional world in order to establish both immediate and long-range personal goals. After identifying their individual learning styles and abilities, students will build on these abilities by developing critical time-management, organization, and study skills. The course focuses on self-understanding, decision-making, resiliency, attitude, character education, and leadership to help students maximize personal achievement. Students will develop the specific strategies necessary to achieve their personal and professional goals. The course emphasizes proactive problem-solving, self-determination, and independent thinking and learning skills. In addition, students will explore and experience collaboration as a tool for creative problem solving. As part of goal setting and leadership activities, students may complete an outside community service-learning experience in addition to class assignments.

Essential Knowledge and Skills:

- (a) General requirements. This course is recommended for students in grades 9 or 10. There are no prerequisites for this course. Students shall be awarded one credit for the successful completion of this course.
- (b) Introduction.
 - (1) The course focuses on the skills and strategies necessary for students to make a successful transition into high school and an academic career.
 - (2) Students will explore the options available in high school, higher education, and the professional world to establish both immediate and long-range personal goals.
- (c) Knowledge and Skills.
 - (1) Learning and Communication Styles. The student analyzes learning and communication styles based on current research and practices effective communication. The student is expected to:

Methods for Academic and Personal Success (MAPS)

- (A) determine personal learning style;
 - (B) determine personal communication style;
 - (C) identify demonstrate effective communication strategies in a variety of situations with varied audiences;
 - (D) formulate and provide effective verbal and nonverbal feedback and respond appropriately to presentations of peers;
 - (E) synthesize research and self-analysis to establish strategies for academic and personal success;
 - (F) demonstrate tolerance and appreciation of other's motivations and strengths; and
 - (G) identify and monitor personal behaviors of academic success that are critical in maintaining a passing average.
- (2) Self-Discipline and Attitude. The student reviews campus policies and rules of conduct and defines attitude and the effects of personal attitude on conduct. The student is expected to:
- (A) brainstorm and compile a code of conduct for a model campus;
 - (B) identify the student's personal attitude and the positive and negative effects of attitude on self and others;
 - (C) identify the student's personal ability to adhere to campus policies and design a plan of improvement as needed;
 - (D) define anger and analyze positive and negative methods for handling anger;
 - (E) define change and identify steps necessary to accomplish change; and
 - (F) analyze situations regarding campus policies and rules of conduct to determine the issue or problem involved in each, outline possible responses, and propose a positive solution.
- (3) Resiliency. The student analyzes and applies personal and environmental resiliency builders to use in establishing and realizing goals. The student is expected to:
- (A) identify and discuss elements of personal and environmental resiliency;
 - (B) explain the concept of self-image and its potential impact on life choices;
 - (C) apply conflict resolution skills both orally and in writing;
 - (D) identify and explain primary causes of stress and identify healthy stress-management skills and strategies;
 - (E) identify a balanced set of personal and academic goals, including both short-term and long-term goals; and
 - (F) outline an action plan, including a proposed time frame, to achieve a specific goal.
- (4) Time Management and Organization. The student understands the skills of time management and the tools of organization. The student is expected to:
- (A) describe the importance of time management skills including prioritizing and scheduling;
 - (B) define and demonstrate responsibility and accountability in time management;
 - (C) describe tools of organization including different methods of organization;
 - (D) prioritize personal and academic goals; and
 - (E) develop a personal organization system to monitor progress and completion of assignments and projects for all academic courses.

Methods for Academic and Personal Success (MAPS)

- (5) Study Skills. The student analyzes the characteristics of a successful student and practices effective study skills. The student is expected to:
- (A) define the characteristics of a successful student;
 - (B) analyze the benefits of good study habits and the costs of poor ones;
 - (C) describe and apply characteristics of effective study skills;
 - (D) discuss and demonstrate use of a variety of memory techniques;
 - (E) follow directions and to listen for a specific purpose;
 - (F) use reading strategies, including rereading and questioning, to increase comprehension;
 - (G) apply various study strategies such as skimming, note-taking, outlining, and using study-guide questions to determine which strategies work best for the student;
 - (H) discuss and apply test-taking strategies; and
 - (I) research and present on the use and benefits of commonly used study skills.
- (6) Leadership. The student analyzes the role and characteristics of an effective leader in order to demonstrate leadership in a group setting. The student is expected to:
- (A) define leadership;
 - (B) list and analyze the characteristics of an effective leader, including the interpersonal skills required for leadership;
 - (C) evaluate personal strengths and areas for growth to determine one's own leadership style;
 - (D) identify the purpose and benefit of delegating; and
 - (E) participate in group projects as both the leader and a supporting member.
- (7) Character. The student explores and analyzes positive character. The student is expected to:
- (A) define positive character traits that comprise the following strands: trustworthiness, responsibility, caring, and citizenship;
 - (B) define character and describe someone in history who can be considered a person of character;
 - (C) identify positive and negative strategies for dealing with failure and with success;
 - (D) evaluate personal strategies for dealing with failure and with success, identifying specific strengths and weaknesses;
 - (E) analyze positive and negative influences that others have on personal action and beliefs;
 - (F) identify areas in which personal responsibility may be exercised or improved; and
 - (G) discuss ethical behavior and integrity as a part of academic and personal success.
- (8) Academic Exploration. The student analyzes interests and goals to establish a plan for academic success in high school as well as postsecondary education. The student is expected to:
- (A) determine individual talents, abilities, skills, and interests;
 - (B) identify high school courses related to career choices in the student's interest area;
 - (C) select a university, college, community college, trade school or internship based on a college choice survey and develop a plan to enter or start selected post high school career plan;
 - (D) research postsecondary options by writing professional letters requesting information from selected programs; and

Methods for Academic and Personal Success (MAPS)

- (E) investigate and develop application materials such as an entrance essay or resume needed for postsecondary institution applications.
- (9) Career Exploration. The student researches, analyzes, and applies career readiness information. The student is expected to:
 - (A) compare interests and aptitudes identified via a career interest or aptitude assessment survey to career opportunities;
 - (B) explain the impact of career choice on lifestyle, including budget;
 - (C) create a personal career portfolio by conducting an in-depth study of the varied aspects of occupations related to the student's interest areas;
 - (D) research careers available with and without a college/university degree using print and online resources as well as personal interviews;
 - (E) analyze the personal characteristics, knowledge, and skills necessary for the workplace;
 - (F) investigate and develop employment materials such as an application, resume, or personal references in the student's area of interest;
 - (G) identify and practice the skills necessary for a job interview and participate in a mock job interview; and
 - (H) prepare and deliver presentations individually and in groups to demonstrate knowledge of career possibilities and the decision process involved in identifying career goals.

Recommended Resources and Materials:

Plano ISD MAPS course contains over 150 detailed, comprehensive lesson plans covering: learning styles, discipline, attitude, time management, study skills, resiliency, organizational skills, goal setting, leadership, careers, and character. The lesson plans have been written by master teachers in Plano ISD and revised based on student participation and feedback. The course contains more material and lessons than a teacher can use in the classroom during a one- or two-semester course. However, each campus will select the lessons and customize the course to meet the specific needs of its students. The lesson plans include specific information for teachers as to timing, materials needed, student activities, discussion questions, follow-up, and evaluation. Activity sheets, handouts, for each lesson are provided for the teacher. For more information on acquiring the Plano ISD MAPS course, please contact eschool@pisd.edu.

Among the additional resources used in the course are:

Covey, Stephen. *The 7 Habits of Highly Effective Teens*. New York: Fireside, 1998.

"Fighting Poverty in America." *NPR* online. March 27, 2006.

<https://www.npr.org/templates/story/story.php?storyId=5300726>.

Martin, Carole. "Interviewers' Pet Peeves." Accessed December 7, 2021.

<https://www.military.com/veteran-jobs/career-advice/job-interview-pet-peeves.html>.

"Prep for the Top 10 Interview Questions." Accessed December 7, 2021.

<https://www.casp.uscourts.gov/sites/casp/files/Top%2010%20Interview%20Questions.pdf>

Methods for Academic and Personal Success (MAPS)

Recommended Course Activities:

- Personality inventory
- Reflective journals
- Learning style inventory
- Attitude map
- Role playing with real-life scenarios
- Listening activities
- Study place survey
- Circle of control activity
- Relationship bank account assignment
- Presentation of leadership hat

Suggested methods for evaluating student outcomes:

Students will be evaluated on an ongoing basis through their participation in class discussion, completion of individual and group activities, daily quizzes, unit projects and/or unit tests. Students will complete long-range individual and group activities, including a career research project.

Teacher qualifications:

An assignment for Methods for Academic and Personal Success (MAPS) is allowed with a valid Texas secondary teacher certificate appropriate for grade level assignment.

Additional information:

None



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Course: Making Connections I
PEIMS Code: N1290332
Abbreviation: MAKECON1
Grade Level(s): 9-12
Number of Credits: 0.5

Course description:

The Making Connections course sequence serves students who have an autism spectrum disorder or a related disorder such as social (pragmatic) communication disorder which causes them to have difficulty with social skills. The courses also assist the students with developing and generalizing appropriate and beneficial social skills and in turn increases that student's postsecondary outcome.

Making Connections I assists the students in developing an understanding of autism and other related disorders. The course also assists the students in developing and generalizing appropriate and beneficial social skills and in turn increases that student's postsecondary outcome.

Essential knowledge and skills:

- (a) **General requirements.** Students shall be awarded one-half credit for successful completion of the course. The Making Connections courses do not have to be taken in a sequential manner, however it is recommended.
- (b) **Introduction.** The Making Connections courses serve students who have an autism spectrum disorder or a related disorder, such social (pragmatic) communication disorder, which causes them to have difficulty with social skills. These courses assist the students in developing and understanding autism spectrum disorder and other related disorders. The courses also assist students with developing and generalizing appropriate and beneficial social skills and increase student's postsecondary outcomes.

Making Connections I includes an overview of autism and other related disorders as well as the student's new school. The student identifies the areas with which autism has impacted their life. The student identifies and modifies the atypical behaviors.

- (c) **Knowledge and Skills**



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- (1) Disability Awareness. The student develops an understanding of autism and other related disorders. The student is expected to:
 - (A) use various resources to research autism and related disorders;
 - (B) identify and describe the typical deficits consistent in autism and related disabilities such as social (pragmatic) communication disorder; and
 - (C) identify and describe the atypical behaviors of autism and related disorders such as restricted, repetitive patterns of behavior, interests, or activities.
- (2) Personal Growth and Awareness. The student analyzes how autism spectrum disorder or a related disorder has impacted the student. The student is expected to:
 - (A) analyze the student's current social skills by completing a social skills inventory;
 - (B) analyze the results of the social skills inventory and observations of the student's behavior to recognize specific strengths and deficits ;
 - (C) identify the student's individual strengths;
 - (D) compare strategies and skills that will allow the student to mediate the disability;
 - (E) summarize what impact the student's social deficits may be having on academic and social success;
 - (F) identify any environments or situations in which the student's atypical behaviors, such as stemming, are useful or socially acceptable; and
 - (G) evaluate various strategies to increase the student's prosocial behaviors and decrease problematic behaviors.
- (3) Personal Growth and Awareness. The student develops a plan to eliminate or decrease the frequency and intensity of the atypical behaviors deemed inappropriate, nonfunctional, or detrimental to the student's academic and social success. The student is expected to:
 - (A) practice the formulated plan to eliminate or decrease the frequency and intensity of the atypical behaviors within the classroom;
 - (B) implement the plan across all settings for a set period of time;
 - (C) record and analyze data such as frequency of implementation of plan, antecedent of each incident, or consequence of each incident as observed during plan implementation;



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- (D) evaluate the success of the plan at decreasing the frequency and intensity of atypical behaviors; and
- (E) make any adjustments to the plan and employ the new plan for a period of time while recording the data.
- (4) Social Awareness. The student demonstrates an understanding of academic and social expectations in the student's high school. The student is expected to:
- (A) discuss, observe, and roleplay socially appropriate and expected behaviors in each school setting under various circumstances;
- (B) demonstrate socially appropriate and expected behaviors in prescribed situations across various educational settings such as initiating a conversation, ending a conversation, joining a conversation, making a phone call to a peer, making a phone call to a teacher, sending an email to a peer, sending an email to a teacher, using humor appropriately, participating in a group activity, or participating in a competitive activity; and
- (C) record and analyze data as to when the student demonstrated socially appropriate and expected behaviors and what the results of those behaviors were.
- (5) Personal Growth and Awareness. The student compares various organizational strategies and determines an organizational strategy that will best work for the student. The student is expected to:
- (A) apply organizational strategies successfully in order to meet assignment deadlines, locate needed supplies, and maintain an orderly work area;
- (B) examine the outcome of the organizational strategy by comparing previous strategies used and whether or not the current strategy was successful;
- (C) document if the student has missing assignments and zeros in grade books;
- (D) determine the effectiveness of the strategy by monitoring student success using the selected strategies; and
- (E) make adjustments to the strategy in order to increase its effectiveness such as decreasing number of missing assignments and having all needed supplies.
- (6) Social Success. The student employs and demonstrates appropriate interactions with peers, teachers, and other school personnel. The student is expected to:



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- (A) identify the steps to build positive relationships with peers, teachers, and other school personnel;
 - (B) practice skills needed to initiate, and maintain relationships with peers, teachers, and other school personnel;
 - (C) identify and describe various social organizations and clubs in the school;
 - (D) summarize the pros and cons of joining social organizations and the social expectations of those groups;
 - (E) apply social strategies in various settings;
 - (F) evaluate the strategies used and continue to refine the skills;
 - (G) demonstrate socially appropriate behaviors with increased frequency while demonstrating a reduction in frequency or intensity of socially inappropriate behaviors in various school settings during authentic situations; and
 - (H) compare the student's resulting social skills with the student's initial social skills by completing a second social skills inventory.
- (7) Social Awareness in the Community. The student demonstrates an understanding of social expectations in various community settings. The student is expected to:
- (A) observe, discuss, and roleplay socially appropriate and expected behaviors in various community settings under various circumstances;
 - (B) record and analyze data as to when the student demonstrated socially appropriate and expected behaviors and what the consequences of those behaviors were;
 - (C) develop a plan to modify appropriate social skills during the next community experience in order to build and maintain relationships as well as successfully participate in social or professional networks; and
 - (D) evaluate the employed strategies and continue to refine the skills.
- (8) Future Planning. The student investigates postsecondary options. The student is expected to:
- (A) identify postsecondary options in school, living arrangements, and community;
 - (B) discuss the pros and cons of the various postsecondary options; and



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- (C) identify the student's individual areas of strength and need for each of the various options.

Description of specific student needs this course is designed to meet:

The Making Connections courses are designed to meet the needs of students with autism spectrum disorder or other related disorders such as social (pragmatic) communication disorder, that may cause deficits in the individual's social skills. These social skill deficits are identified within the students' Functional Behavior Assessment. Despite many students on the spectrum having average to above average intelligence, research has shown that students on the autism spectrum are less successful in their postsecondary endeavors than students with intellectual disabilities in obtaining and maintaining a job (Shattuck et al., 2012). Research has also illustrated individuals with an autism spectrum disorder as having difficulty achieving postsecondary success due to their deficits in social skills (Hendricks, 2010). Students in this course require direct social skills instruction as well as assistance generalizing those skills across multiple settings. This course will increase students' postsecondary outcomes.

Major resources and materials:

autism Society: About autism
<http://www.autism-society.org/what-is/>

autism Society. Living with autism.
<http://www.autism-society.org/>

Career Interest and Aptitude Assessment

Functional Behavior Assessment (multiple sources)

Individualized Education Program

Laugeson, E.A. (2013). *The science of making friends: Helping socially challenged teens and young adults*. San Francisco, CA: Jossey-Bass.

Laugeson, E.A. (2014). *The peers curriculum for school-based professional: Social skills training for adolescents with autism spectrum disorder*. New York, NY: Routledge.

Laugeson, E.A., & Frankel, F. (2010). *Social skills for teenagers with developmental and autism spectrum disorders: The peers treatment manual*. New York, NY: Routledge.



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Social Skills Inventory (e.g., Social Responsiveness Scale, Second Edition (SRS-2; Constantino & Gruber, 2012); Social Skills Improvement System (SSIS; Gresham & Elliot, 2008)

Recommended course activities:

Making Connections I

- Orientation
- Reading and discussing multiple resources regarding autism (e.g., autism Society Webpage, DSM -5)
- Completing pre- and post- social skills inventory
- Discuss results of social skills inventory
- Goal setting
- Observing appropriate and inappropriate social behaviors in various school settings
- Observing appropriate and inappropriate social behaviors in various community settings
- Discuss community outings with family and friends
- Role-play
- Behavior rehearsal exercises
- Discuss various career aspirations and the pros and cons of each avenue
- Homework assignments – Aimed at increasing generalization. These assignments don't necessarily occur in the home. They can occur in the students' other classrooms, or settings such as in the cafeteria, or in the mall.
- Reading and discussing excerpts from the school code of conduct

Suggested methods for evaluating student outcomes:

The students participate in a class period that includes direct teaching of social skills instruction, but then is also monitored throughout the day by the Making Connections teacher and paraprofessionals. Monitoring consists of the staff consistently observing the students' other classes and providing prompting, redirection, and coaching of the learned social skills. This allows for the student to employ the learned strategies in an authentic circumstance and receive feedback from their trusted Making Connections staff. The combination of the Making Connections course and the monitoring serves to increase the students' social skills by moving them through all levels of learning (acquisition, fluency, maintenance, and generalization).

The students will be evaluated using various minor and major grades as well as their progress towards their individualized goals. The progress towards their goals will be evaluated using consistently obtained data.



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Teacher qualifications:

At least one valid Texas educator certification related to the subject area indicated on page 1 must be listed. Please consult [high school teacher assignment rules](#) for guidance.

Emotionally Disturbed
Generic Special Education
High School – Generic Special Education
Language and/or Learning Disabilities
Secondary Generic Special Education (Grades 6 – 12) (Grades 6 – 12 only)
Severely Emotionally Disturbed and Autistic
Special Education Certification Early Childhood - Grade 12

Additional information:

This course is designed for students with identified social skills deficits. These deficits should be addressed within the student’s individualized educational plan. That plan is helpful at encouraging the appropriate interventions be used by staff as well as by each student. Although the students can only work towards acquisition, fluency, and maintenance within the Making Connections classroom the individualized educational plan should also detail the manner with which the student will achieve generalization of those skills across all educational settings.

References:

- Hendricks, D. (2010). Employment and adults with autism spectrum disorders: Challenges and strategies for success. *Journal of Vocational Rehabilitation*, 32(2), 125-134. doi: 10.3233/JVR-2010-0502
- Shattuck, P. T., Narendorf, S. C., Cooper, B., Sterzing, P. R., Wagner, M., & Taylor, J. L. (2012). Postsecondary education and employment among youth with an autism spectrum disorder. *Pediatrics*, 129(6), 1042-1049. doi: 10.1542/peds.2011-2864



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Course: *Making Connections II*

PEIMS Code: N1290333

Abbreviation: MAKECON2

Grade Level(s): 9-12

Number of Credits: 0.5

Course description:

The Making Connections course sequence serves students who have an autism spectrum disorder or a related disorder such as social (pragmatic) communication disorder which causes them to have difficulty with social skills. The courses also assist the students with developing and generalizing appropriate and beneficial social skills and in turn increases that student's postsecondary outcomes.

Essential knowledge and skills:

- (a) General requirements. Students shall be awarded one-half credit for successful completion of the course. The Making Connections courses do not have to be taken in a sequential manner, however it is recommended.
- (b) Introduction. The Making Connections courses serve students who have an autism spectrum disorder or a related disorder, such social (pragmatic) communication disorder, which causes them to have difficulty with social skills. These courses assist the students in developing and understanding autism spectrum disorder and other related disorders. The courses also assist students with developing and generalizing appropriate and beneficial social skills and increase student's postsecondary outcomes. Making Connections II assists students with understanding true friendships. Their enrollment in this course assists students to develop and maintain relationships.
- (c) Knowledge and Skills.
 - (1) Disability Awareness. The student examines the impact that autism and other related disorders can have on the ability to develop, maintain, and understand relationships. The student is expected to:
 - (A) use various resources to research;
 - (B) express an understanding of explain the student's specific manifestations of autism how they impact the student's social progress;



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- (C) research the impact that deficits related to autism such as social communication deficits or adaptive skill deficits have on individuals with autism in various aspects of their lives including school, family, and postsecondary settings;
- (D) examine the number and quality of personal interactions that occur during and after school; and
- (E) determine if increased efforts toward understanding, developing, and maintaining relationships would be beneficial to the student.
- (2) Social Awareness. The student demonstrates an understanding of friendship. The student is expected to:
- (A) identify the student's interests or skills that may be of interest to peers;
- (B) identify activities in which the student is currently involved that may enable the student to develop friendships based on shared interests;
- (C) analyze aspects of the student's behavior that may solicit or prevent friendships;
- (D) identify behaviors that the student wants to change to allow the student to develop more appropriate friendships; and
- (E) identify, develop, and employ strategies to address the student's problem behaviors that prevent appropriate friendships.
- (3) Social Awareness. The student demonstrates an understanding of appropriate friendships versus inappropriate friendships. The student is expected to:
- (A) compare and contrast the qualities of appropriate and inappropriate friendships;
- (B) identify and discuss behaviors that make others appropriate friends to pursue;
- (C) identify and discuss behaviors that make others inappropriate friends;
- (D) analyze the behaviors of peers through modeling, roleplay, and natural opportunities and describe those behaviors as demonstrating social acceptance or rejection; and
- (E) roleplay and participate in natural opportunities of initiating conversation, and sharing information with a peer regarding each other, and the student's individual experiences or interests.



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- (4) **Personal Growth and Awareness.** The student demonstrates an understanding of negative attention from peers and identifies multiple ways in which to cope with that attention. The student is expected to:
- (A) identify various ways that students receive negative attention from peers such as teasing, physical bullying, cyber bullying, and rumors or gossip;
 - (B) differentiate between peer rejection and bullying;
 - (C) analyze roleplay situations involving negative attention from peers to another;
 - (D) compare and contrast possible action plans for the student to pursue when receiving negative attention such as accessing available support systems, ignoring the peer, or attempting to have a conversation with the peer;
 - (E) characterize personality traits and behaviors that inspire confidence and trust in others and identify those traits and behaviors in current personal relationships; and
 - (F) roleplay scenarios of peer interaction and discuss actions or steps the student could take in the scenarios or in previous circumstances to practice preventative as well as coping strategies.
- (5) **Social Success.** The student engages in conflict resolution. The student is expected to:
- (A) identify strategies for remaining calm in stressful situations such as deep breathing, counting backwards, or taking a break;
 - (B) discuss, observe, and roleplay the behaviors such as the appropriate use of prosody, tone, volume, and cadence a person employs when engaging in effective conflict resolution;
 - (C) discuss, observe, and roleplay the appropriate use of body language such as proximity, facial expressions, arms and hand movements, eye contact, and shoulder placement during effective conflict resolution;
 - (D) discuss, observe, and roleplay the use of appropriate conflict resolution phrases to express frustration;
 - (E) discuss, observe, and roleplay the use of statements that express an interest and empathic understanding another person's point of view to resolve conflict;
 - (F) discuss, observe, and roleplay expressing an opinion in a respectful manner;



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- (G) discuss, observe, and roleplay listening respectfully to another person's opinion;
 - (H) discuss, observe, and roleplay developing a mutually agreed upon plan of action to resolve a conflict and to prevent further conflict; and
 - (I) discuss, observe, and roleplay coping skills to employ when a conflict does not end in a resolution.
- (6) Social Awareness in the community. The student develops strategies for initiating, maintaining, and understanding relationships. The student is expected to:
- (A) describe the various settings in which the student has the opportunity to develop friendships;
 - (B) discuss strategies for developing friendships in various community settings;
 - (C) employ strategies for developing friendships in various settings; and
 - (D) examine the effectiveness of each strategy or developing friendships in natural settings.
- (7) Future Planning. The student describes the importance of developing, maintaining, and understanding relationships. The student is expected to:
- (A) identify current appropriate friendships;
 - (B) develop a plan for developing more appropriate friendships in multiple settings such as school and work; and
 - (C) develop a plan for maintaining friendships throughout high school.

Description of specific student needs this course is designed to meet:

The Making Connections courses are designed to meet the needs of students with autism spectrum disorder or other related disorders such as social (pragmatic) communication disorder, that may cause deficits in the individual's social skills. These social skill deficits are identified within the students' Functional Behavior Assessment. Despite many students on the spectrum having average to above average intelligence, research has shown that students on the autism spectrum are less successful in their postsecondary endeavors than students with intellectual disabilities in obtaining and maintaining a job (Shattuck et al., 2012). Research has also illustrated individuals with an autism spectrum disorder as having difficulty achieving postsecondary success due to their deficits in social skills (Hendricks, 2010). Students in this course require direct social skills instruction as well as assistance generalizing those skills across multiple settings. This course will increase students' postsecondary outcomes.



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Major resources and materials:

"Autism Society of America: About Autism." Autism Society of America: What Is Autism. *Autism Society of America, n.d. Web. 20 Mar. 2017.*

Autism Society of America: Living with Autism." Autism Society of America: What Is Autism. *Autism Society of America, n.d. Web. 20 Mar. 2017.*

"Disability Rights Texas." Disability Rights Texas - Advancing the Rights of Texans with Disabilities. *N.p., 2011. Web. 20 Mar. 2017.*

Career Interest and Aptitude Assessment

Functional Behavior Assessment (multiple sources)

Individualized Education Program

Buron, K.D. (2012). *The incredible 5-pointing scale; The significantly improved and expanded second edition.* Shawnee Mission, KS: AAPC Publishing

Gerhardt, P.F., & Crimmins, D. (2013). *Social skills and adaptive behavior in learners with autism spectrum disorder.* Baltimore, MD: Paul H. Brooks

Laugeson, E.A. (2013). *The science of making friends: Helping socially challenged teens and young adults.* San Francisco, CA: Jossey-Bass.

Laugeson, E.A. (2014). *The peers curriculum for school-based professional: Social Skills training for adolescents with autism spectrum disorder.* New York, NY: Routledge

Laugeson, E.A., & Frankel, F. (2010). *Social skills for teenagers with developmental and autism spectrum disorders: The peers treatment manual.* New York, NY: Routledge

Luiselli, J.K. (2014). *Children and youth with autism spectrum disorder: Recent advances and innovations in assessment, education, and intervention.* Oxford, NY: Oxford University Press

Recommended course activities:

Making Connections II

- Personal Interest Survey



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- Reinforcement Survey
- Goal Setting
- Discuss community outings with family and friends
- Role-Play with critiques
- Behavior rehearsal exercises
- Homework assignments – aimed at increasing generalization. These assignments don't necessarily occur in the home. They can occur in the students' other classrooms, or settings such as in the cafeteria or in the mall.

Suggested methods for evaluating student outcomes:

The students participate in a class period that includes direct teaching of social skills instruction, but then is also monitored throughout the day by the Making Connections teacher and paraprofessionals. Monitoring consists of the staff consistently observing the students' other classes and providing prompting, redirection, and coaching of the learned social skills. This allows for the student to employ the learned strategies in an authentic circumstance and receive feedback from their trusted Making Connections staff. The combination of the Making Connections course and the monitoring serves to increase the students' social skills by moving them through all levels of learning (acquisition, fluency, maintenance, and generalization). The students will be evaluated using various minor and major grades as well as their progress towards their individualized goals. The progress towards their goals will be evaluated using consistently obtained data.

Teacher qualifications:

An assignment for a Making Connections course is allowed with one of the following certificates:

- Emotionally Disturbed
- Generic Special Education
- High School—Generic Special Education
- Language and/or Learning Disabilities
- Secondary Generic Special Education (Grades 6 – 12) (Grades 6 – 12 only)
- Severe Emotionally Disturbed and Autistic
- Special Education: Early Childhood – Grade 12



Approved Innovative Course

- Districts must have local board approval to implement innovative courses
- Innovative courses may meet state elective credit only
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- Course requirements must be met without modification

Additional information:

This course is designed for students with identified social skills deficits. These deficits should be addressed within the student's individualized educational plan. That plan is helpful at encouraging the appropriate interventions be used by staff as well as by each student. Although the students can only work towards acquisition, fluency, and maintenance within the Making Connections Classroom the individualized educational plan should also detail the manner with which the student will achieve generalization of those skills across all educational settings.

References:

Hendricks, D. (2010). Employment and adults with autism spectrum disorders: Challenges and strategies for success. *Journal of Vocational Rehabilitation*. 32(2), 125-134. Doi: 10.3233/JVR-2010-0502

Shattuck, P.T., Narendorf, S.C., Cooper, B., Sterzing, P.R., Wagner, M., & Taylor, J.L. (2012). Postsecondary education and employment among youth with an autism spectrum disorder. *Pediatrics*, 129(6), 1042-1049. doi: 10.1542/peds.2011-2864



Approved Innovative Course

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Course: Making Connections III

PEIMS Code: N1290334

Abbreviation: MAKECON3

Grade Level(s): 9-12

Number of Credits: 0.5

Course description:

The Making Connections course sequence serves students who have an autism spectrum disorder or a related disorder such as social (pragmatic) communication disorder which causes them to have difficulty with social skills. The courses also assist the students with developing and generalizing appropriate and beneficial social skills and in turn increases that student's postsecondary outcome.

Making Connections III assists students in understanding how their specific disability impacts their learning style. Students learn to employ the proper accommodations and modifications to be more successful. Additionally, they develop the skill to effectively self-advocate for the accommodations and modifications they require.

Essential knowledge and skills:

- (a) General requirements. Students shall be awarded one-half credit for successful completion of the course. The Making Connections courses do not have to be taken in a sequential manner, however it is recommended.
- (b) Introduction. The Making Connections courses serve students who have an autism spectrum disorder or a related disorder, such social (pragmatic) communication disorder, which causes them to have difficulty with social skills. These courses assist the students in developing and understanding autism spectrum disorder and other related disorders. The courses also assist students with developing and generalizing appropriate and beneficial social skills, which may lead to increased postsecondary outcomes.

Making Connections III assists students in understanding how their specific disability impacts their learning style. Students learn to employ the proper accommodations and modifications to be more successful. Additionally, they develop skills to effectively self-advocate for the accommodations and modifications they require.

- (c) Knowledge and Skills



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- (1) Disability Awareness. The student develops an understanding of autism and specific implications concerning an individual's learning style. The student is expected to:
 - (A) identify and describe the common relative strengths and weaknesses consistent to those on the autism spectrum;
 - (B) use various resources to research the typical learning styles of individuals on the spectrum; and
 - (C) compare various effective interventions for individuals on the spectrum.
- (2) Personal Growth and Awareness. The student analyzes the learning style and study skills, and accommodations that would most benefit the student. The student is expected to:
 - (A) analyze study skill preferences by completing a learning inventory;
 - (B) identify the student's preferred learning style;
 - (C) compare learning strategies such as typing notes or listening to audio lectures and discuss how the strategies align with the student's preferred learning style; and
 - (D) identify the strategies including accommodations that will be most effective in each of the student's classes.
- (3) Social Awareness. The student demonstrates self-advocacy skills in roleplay scenarios and in authentic situations. The student is expected to:
 - (A) compare advocacy and self-advocacy;
 - (B) discuss the benefits of becoming an effective self-advocate;
 - (C) discuss, observe, and roleplay the steps of effective self-advocacy;
 - (D) demonstrate appropriate and effective self-advocacy in real situations;
 - (E) evaluate the student's effectiveness in self-advocacy; and
 - (F) develop a plan for improvement in future situations requiring self-advocacy such as developing a list of the available support systems to access in various scenarios or environments or developing a task analysis to effectively communicate frustration.
- (4) Personal Growth and Awareness. The student explains the purpose and goals of the Admission Review and Dismissal Committee (ARD-C). The student is expected to:



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- (A) identify the essential components of the student's IEP such as academic goals, behavior intervention plan, behavior and social skills goals, autism supplement, and transition plan;
 - (B) demonstrate the ability to discuss the student's disability, including identifying strengths, acknowledging needs, and participating in the development of plans to address those needs; and
 - (C) evaluate each accommodation and modification to determine the student's need for that service based on its effectiveness and appropriateness; and
 - (D) communicate effectively and respectfully the student's needs and rights according to law and the student's IEP.
- (5) Self-Advocacy. The student advocates for appropriate accommodations and modifications in the classroom. The student is expected to:
- (A) discuss various self-advocacy strategies;
 - (B) employ self-advocacy strategies to ensure all needed and agreed upon accommodations and modifications are available;
 - (C) roleplay respectful approaches in informing teachers of the appropriate accommodations or modifications the student receives; and
 - (D) review and articulate disability rights for Texas students with disabilities.
- (6) Social Awareness in the Community. The student explains that accommodations and modifications needed in the educational setting may also be needed in other community settings. The student is expected to:
- (A) compare the student's needs in community settings to the student's needs in the educational setting;
 - (B) identify how accommodations provided to the student at school can be used to mitigate demands in other settings;
 - (C) roleplay the use of accommodations and modifications in various community settings;
 - (D) practice the use of accommodations and modifications in community settings; and
 - (E) analyze the effectiveness of accommodations and modifications and make necessary changes.
- (7) Future Planning. The student discusses transition goals and adjusts goals based on various feedback. The student is expected to:



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- (A) identify the student's graduation plan;
- (B) identify all credits and assessments needed for graduation;
- (C) develop a plan for the completion of required courses;
- (D) discuss the importance of having a state identification card and develop a plan to obtain one;
- (E) discuss the components of an effective resume such as work experience, volunteer work, involvement in school organizations, and mastery of marketable skills;
- (F) practice completing a job application and developing a resume;
- (G) discuss, observe, and roleplay socially appropriate and marketable behaviors to demonstrate in an interview such as appropriate dress for various interviews, promptness, eye contact, and answering questions regarding marketable strengths and weaknesses;
- (H) practice skills in real-world situations and analyze how the interactions were successful and/or unsuccessful; and
- (I) develop a plan for how the student will engage in real-world situations in the future.

Description of specific student needs this course is designed to meet:

The Making Connections courses are designed to meet the needs of students with autism spectrum disorder or other related disorders such as social (pragmatic) communication disorder, that may cause deficits in the individual's social skills. These social skill deficits are identified within the students' Functional Behavior Assessment. Despite many students on the spectrum having average to above average intelligence, research has shown that students on the autism spectrum are less successful in their postsecondary endeavors than students with intellectual disabilities in obtaining and maintaining a job (Shattuck et al., 2012). Research has also illustrated individuals with an autism spectrum disorder as having difficulty achieving postsecondary success due to their deficits in social skills (Hendricks, 2010). Students in this course require direct social skills instruction as well as assistance generalizing those skills across multiple settings. This course will increase students' postsecondary outcomes..

Major resources and materials:

"Autism Society of America: About Autism." Autism Society of America: What Is Autism. *Autism Society of America, n.d. Web. 20 Mar. 2017.*



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Autism Society of America: Living with Autism. Autism Society of America: What Is Autism. Autism Society of America, n.d. Web. 20 Mar. 2017.

"Disability Rights Texas." Disability Rights Texas - Advancing the Rights of Texans with Disabilities. N.p., 2011. Web. 20 Mar. 2017.

Career Interest and Aptitude Assessment

Functional Behavior Assessment (multiple sources)

Individualized Education Program

Buron, K.D. (2012). *The incredible 5-pointing scale; The significantly improved and expanded, (2nd.ed.) second edition.* Shawnee Mission, KS: AAPC Publishing

Gerhardt, P.F., & Crimmins, D. (2013). *Social skills and adaptive behavior in learners with autism spectrum disorder.* Baltimore, MD: Paul H . Brooks

Laugeson, E.A. (2013). *The science of making friends: Helping socially challenged teens and young adults.* San Francisco, CA: Jossey-Bass.

Laugeson, E.A. (2014). *The peers curriculum for school-based professional: Social Skills training for adolescents with autism spectrum disorder.* New York, NY: Routledge

Laugeson, E.A., & Frankel, F. (2010). *Social skills for teenagers with developmental and autism spectrum disorders: The peers treatment manual.* New York, NY: Routledge

Luiselli, J.K. (2014). *Children and youth with autism spectrum disorder: Recent advances and innovations in assessment, education, and intervention.* Oxford, NY: Oxford University Press

Recommended course activities:

Making Connections III

- Learning Inventory
- Review of indicated learning strategies
- Review of expectations in each course
- Review of current Individualized Education Program
- Participate in ARD-C
- Review of graduation plans



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- Review of current transcript
- Meet with educational planner
- Writing resume
- Observing appropriate interview behavior
- Role-Play with critique
- Behavior rehearsal exercises
- Discuss available work / volunteer opportunities
- Review how to obtain state identification (e.g., Driver's License, Identification Cards,

Suggested methods for evaluating student outcomes:

The students participate in a class period that includes direct teaching of social skills instruction, but then is also monitored throughout the day by the Making Connections teacher and paraprofessionals. Monitoring consists of the staff consistently observing the students' other classes and providing prompting, redirection, and coaching of the learned social skills. This allows for the student to employ the learned strategies in an authentic circumstance and receive feedback from their trusted Making Connections staff. The combination of the Making Connections course and the monitoring serves to increase the students' social skills by moving them through all levels of learning (acquisition, fluency, maintenance, and generalization).

The students will be evaluated using various minor and major grades as well as their progress towards their individualized goals. The progress towards their goals will be evaluated using consistently obtained data.

Teacher qualifications:

An assignment for a Making Connections course is allowed with one of the following certificates:

- Emotionally Disturbed
- Generic Special Education
- High School—Generic Special Education
- Language and/or Learning Disabilities
- Secondary Generic Special Education (Grades 6 – 12) (Grades 6 – 12 only)
- Severe Emotionally Disturbed and Autistic
- Special Education: Early Childhood – Grade 12

Additional information:



Approved Innovative Course

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Course: *Making Connections IV*

PEIMS Code: N1290335

Abbreviation: MAKECON4

Grade Level(s): 9-12

Number of Credits: 0.5

Course description:

The Making Connections course sequence serves students who have an autism spectrum disorder or a related disorder such as social (pragmatic) communication disorder which causes them to have difficulty with social skills. The courses also assist the students with developing and generalizing appropriate and beneficial social skills and in turn increases that student's postsecondary outcome.

Making Connections IV assists students with developing skills to employ collaborative problem solving.

Essential knowledge and skills:

- (a) General requirements. Students shall be awarded one-half credit for successful completion of the course. The Making Connections courses do not have to be taken in a sequential manner, however it is recommended. Enrollment in Making Connections IV is recommended for students grades 11-12.
- (b) Introduction. The Making Connections courses serve students who have an autism spectrum disorder or a related disorder such as social (pragmatic) communication disorder which causes them to have difficulty with social skills. These courses assist the students in developing and understanding autism spectrum disorder and other related disorders. The courses also assist the students with developing and generalizing appropriate and beneficial social skills and in turn increases that student's postsecondary outcome.

Making Connections IV assists students with developing skills to effectively employ collaborative problem solving.



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(c) Knowledge and Skills

- (1) **Disability Awareness.** The student develops an understanding of how autism may impact a person's ability to engage in collaborative problem solving. The student is expected to:
 - (A) research repetitive patterns of behavior, interests, or activities and how these factors may impact an individual with autism's ability to use collaborative problem solving skills; and
 - (B) explain how collaborative problem solving skills may impact an individual with autism's education and employment success.
- (2) **Personal Growth and Awareness.** The student identifies personal abilities and weaknesses related to collaborative problem solving. The student is expected to:
 - (A) evaluate statements regarding an individual with Autism's ability to engage in collaborative problem solving and compare to the student's experience;
 - (B) identify aspects of the student's behavior and belief system which may need to be modified to successfully engage in collaborative problem solving; and
 - (C) develop a plan to effectively employ collaborative problem solving strategies in various circumstances.
- (3) **Social Success.** The student engages in collaborative problem solving techniques. The student is expected to:
 - (A) identify multiple facets of an identified problem;
 - (B) generate multiple possible strategies to solve an identified problem;
 - (C) identify and discuss the pros and cons of each generated strategy;
 - (D) determine a strategy to employ;
 - (E) delineate the roles of each member in a collaborative group;
 - (F) employ the agreed upon strategy and record observations or resulting data;
 - (G) discuss the results and effectiveness of the selected strategy in solving an identified problem;
 - (H) evaluate the outcomes and effectiveness of different collaborative problem solving strategies; and
 - (I) determine what strategy may be most effective in the future; and



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- (J) assist other students with identifying and developing skills to employ collaborative problem solving.
- (4) Social Awareness. The student engages in social, or group, problem solving. The student is expected to:
- (A) identify the who, what, when, where, and why of a given social situation;
 - (B) document the student's behavior in response to a social situation;
 - (C) compare the outcome of a social situation with the student's intended outcome;
 - (D) analyze the perspective of other individuals involved in the social situation;
 - (E) analyze the cause-and-effect relationship between one's behaviors and the student's relationships with others;
 - (F) identify potential solutions to a problem in a social situation;
 - (G) describe the pros and cons of various solutions, including analyzing the perspective of others and predicting the likelihood that the student can effectively employ the solution;
 - (H) analyze past social interaction by employing strategies such as social autopsies for real-world situations and roleplays of interactions that are not successful;
 - (I) roleplay the solution in which the student should have engaged in; and
 - (J) determine the student's course of action for potential problems that may occur in upcoming social settings.
- (5) Social Awareness in the Community. The student assists a peer in a mentor-mentee relationship in the school environment. The student is expected to:
- (A) demonstrate empathy and use knowledge of the school, and understanding of the student's disability to build a mentor relationship with a student mentee;
 - (B) assist the student mentee with navigating the school, including highlighting routines, expectations, and social skills of each setting;
 - (C) use conversation strategies to learn about and build rapport with the student's mentee;
 - (D) assist the student mentee in identifying the mentee's area of needs and what available support systems such as teachers and counselors are available in the school to address those needs; and



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- (E) identify and discuss the student's personal experience with having a disability and how that recognition and understanding has positively impacted the student's success in school and community such as enabling the student and teachers to ensure the adequate and effective implementation of accommodations and modifications and promoting the student's ability to self-advocate.
- (6) Future Planning. The student identifies a post-secondary plan and takes steps to succeed in that plan. The student is expected to:
- (A) identify and discuss the student's post-secondary plan;
- (B) identify the steps necessary to successfully initiate the post-secondary plan;
- (C) identify steps that can be taken prior to graduation such as completing a Free Application for Federal Student Aid (FAFSA) application, meeting with a transition specialist, comparing colleges with the student's desired degree, scheduling and completing college entrance exams, completing job applicants, and comparing available living arrangements in the college or work area;
- (D) participate in mock interviews and utilize critiques appropriately to increase the student's employment opportunities;
- (E) research available accommodations at the post-secondary institution or work place; and
- compare the student's current accommodations and/or modifications with the available accommodations at the post-secondary institution or work place the student is interested in.

Description of specific student needs this course is designed to meet:

The Making Connections courses are designed to meet the needs of students with autism spectrum disorder or other related disorders such as social (pragmatic) communication disorder, that may cause deficits in the individual's social skills. These social skill deficits are identified within the students' Functional Behavior Assessment. Despite many students on the spectrum having average to above average intelligence, research has shown that students on the autism spectrum are less successful in their postsecondary endeavors than students with intellectual disabilities in obtaining and maintaining a job (Shattuck et al., 2012). Research has also illustrated individuals with an autism spectrum disorder as having difficulty achieving postsecondary success due to their deficits in social skills (Hendricks, 2010). Students in this



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course require direct social skills instruction as well as assistance generalizing those skills across multiple settings. This course will increase students' postsecondary outcomes.

Major resources and materials:

"Autism Society of America: About Autism." Autism Society of America: What Is Autism. *Autism Society of America, n.d. Web. 20 Mar. 2017.*

Autism Society of America: Living with Autism." Autism Society of America: What Is Autism. *Autism Society of America, n.d. Web. 20 Mar. 2017.*

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Career Interest and Aptitude Assessment

Functional Behavior Assessment (multiple sources)

Individualized Education Program

Buron, K.D. (2012). *The incredible 5-pointing scale; The significantly improved and expanded, (2nd.ed.) second edition.* Shawnee Mission, KS: AAPC Publishing

Gerhardt, P.F., & Crimmins, D. (2013). *Social skills and adaptive behavior in learners with autism spectrum disorder.* Baltimore, MD: Paul H . Brooks

Laugeson, E.A. (2013). *The science of making friends: Helping socially challenged teens and young adults.* San Francisco, CA: Jossey-Bass.

Laugeson, E.A. (2014). *The peers curriculum for school-based professional: Social Skills training for adolescents with autism spectrum disorder.* New York, NY Routledge

Laugeson, E.A., & Frankel, F. (2010). *Social skills for teenagers with developmental and autism spectrum disorders: The peers treatment manual.* New York, NY: Routledge

Luiselli, J.K. (2014). *Children and youth with autism spectrum disorder: Recent advances and innovations in assessment, education, and intervention.* Oxford, NY: Oxford University Press



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Recommended course activities:

Making Connections IV

- Review of strategies for working in a team
- Review of student's strengths and weaknesses in each team activity
- Discussion of pros and cons of multiple problem solving techniques in each team activity
- Discussion of the benefits of flexible thinking vs rigid thinking
- Multiple team problem solving scenarios / activities
- Role-play with critiques
- Behavior rehearsal exercises
- Social Autopsies
- SOCCSS
- Perspective Taking Practices
- Review of Community Resources (e.g., Police, DARS)
- Multiple social exchanges with mentee
- Provide model for mentee
- Assisting mentee in navigating the school and getting to know the available support systems.
- Role-play with Critique
- Reviews of paraverbal communication
- Reviews of nonverbal communication
- Complete FAFSA
- Schedule and complete College Entrance Exams
- Meet with transition specialist
- Compare Colleges
- Compare current accommodations / modifications with what would be available in college
- Compare IDEIA and ADA

Suggested methods for evaluating student outcomes:

The students participate in a class period that includes direct teaching of social skills instruction, but then is also monitored throughout the day by the Making Connections teacher and paraprofessionals. Monitoring consists of the staff consistently observing the students' other classes and providing prompting, redirection, and coaching of the learned social skills. This allows for the student to employ the learned strategies in an authentic circumstance and receive feedback from their trusted Making Connections staff. The combination of the Making Connections course and the monitoring serves to increase the students' social skills by moving them through all levels of learning (acquisition, fluency, maintenance, and generalization).



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- *Course requirements must be met without modification*

The students will be evaluated using various minor and major grades as well as their progress towards their individualized goals. The progress towards their goals will be evaluated using consistently obtained data.

Teacher qualifications:

An assignment for a Making Connections course is allowed with one of the following certificates:

- Emotionally Disturbed
- Generic Special Education
- High School—Generic Special Education
- Language and/or Learning Disabilities
- Secondary Generic Special Education (Grades 6 – 12) (Grades 6 – 12 only)
- Severe Emotionally Disturbed and Autistic
- Special Education: Early Childhood – Grade 12

Additional information:



General Employability Skills

PEIMS Code: N1270153

Abbreviation: GEMPLS

Grade Level(s): 9-12

Award of Credit: 1.0

Approved Innovative Course

- Districts must have local board approval to implement innovative courses.
- In accordance with Texas Administrative Code (TAC) §74.27, school districts must provide instruction in all essential knowledge and skills identified in this innovative course.
- Innovative courses may only satisfy elective credit toward graduation requirements.
- Please refer to [TAC §74.13](#) for guidance on endorsements.

Course Description:

This course provides students with knowledge of the prerequisite skills for general employment as well as the means of obtaining those skills. Employability skills include fundamentals of maintenance of personal appearance and grooming. The course also includes the knowledge, skills, and attitudes that allow employees to get along with their co-workers, make important work-related decisions, and become strong members of the work team. Discovering job possibilities that link skills, abilities, interests, values, needs, and work environment preferences is a part of the process of obtaining employability skills and abilities and is experiential learning that takes place over time.

This course is designed to guide students in obtaining the knowledge and the needed employability skills that are transferable among a variety of jobs and careers and are considered essential in any employment situation. Students will learn and apply basic knowledge of what is expected in the workplace.

Essential Knowledge and Skills:

- (a) Introduction
- (b) It is crucial for students to acquire general employability skills as a part of their educational foundation before they can be successful in career development and CTE courses that have been designed to prepare high school students for the workplace. This course is designed to educate students on the skills that are considered essential in any employment situation, including personal appearance, job-related social skills, working as a member of a team, organization, and work ethic. Students learn and apply basic knowledge of what is expected in the workplace to prepare for future career success.
- (c) Knowledge and skills

General Employability Skills

- (1) The student demonstrates general employability skills by maintaining basic requirements of personal health, hygiene, and grooming. The student is expected to:
 - (A) evaluate the importance of grooming, hygiene, and appearance in personal and professional settings;
 - (B) select and maintain clothing to maximize appearance for a variety of possible employment experiences; and
 - (C) evaluate the effects of a balanced diet on health, appearance, and effective job performance.

- (2) The student demonstrates social interaction skills necessary for personal and career success. The student is expected to:
 - (A) demonstrate conventional social behaviors when interacting with peers and adults in work-based scenarios by:
 - (i) using appropriate greetings;
 - (ii) saying please and thank you;
 - (iii) giving and receiving compliments;
 - (iv) giving and receiving apologies;
 - (v) accepting consequences for actions and learning from mistakes;
 - (vi) differentiating between interactions at work and outside of work;
 - (vii) accepting feedback concerning various job behaviors; and
 - (B) practice social skills in work-based scenarios by:
 - (i) working effectively under different styles of supervision;
 - (ii) working cooperatively as a member of a team;
 - (iii) working effectively with people who have different personalities;
 - (iv) helping others when asked or without being asked; and
 - (v) demonstrating appropriate interactions with authority figures.

- (3) The student demonstrates personal characteristics that will result in success in the workplace. The student is expected to:
 - (A) apply effective management skills, such as time management and organization, to facilitate task completion;
 - (B) use specific verbal and written language to communicate needs and ideas;
 - (C) apply problem-solving strategies for effective decision making;

General Employability Skills

- (D) practice strategies for negotiation and conflict resolution;
 - (E) demonstrate effective communication skills including verbal, non-verbal, written, and electronic;
 - (F) set long-term goals and short-term objectives for personal growth; and
 - (G) apply stress management techniques.
- (4) The student demonstrates employability skills for success in a variety of job settings. The student is expected to:
- (A) evaluate interests, abilities, values, and work environment preferences related to career choices;
 - (B) identify expectations of employers such as having a positive attitude, self-reliance, staying on task, being punctual, and displaying initiative;
 - (C) set long-term goals, short-term objectives, and develop action plans related to professional growth;
 - (D) exhibit general employability skills such as regular attendance, team member contributions, and timely task completion;
 - (E) practice the development of positive interpersonal skills in the workplace through role-play; and
 - (F) demonstrate appropriate self-advocacy skills.
- (5) The student explores the Career Clusters as defined by the U.S. Department of Education. The student is expected to:
- (A) identify at least two Career Clusters that correlate to the results of career interest and aptitude assessments;
 - (B) conduct in-depth studies of one or more Career Clusters of interest to determine career opportunities in that cluster;
 - (C) analyze employability skills found in employment advertisements and databases such as Help Wanted Online in the individual career areas of interest;
 - (D) present an analysis of employability skill findings related to personal career interests;
 - (E) research and present on current topics in employability skills using human resources publications and other sources of scholarly and professional material;
 - (F) identify academic and technical high school courses related to career choices of interest to the student;
 - (G) compare the educational requirements for careers of personal interest; and

General Employability Skills

- (H) create and present an individualized plan of study for at least one career, including the results of personal, financial, and career planning resources, such as Reality Check.
- (6) The student explores topics related to job searches and interviews. The student is expected to:
- (A) experiment with the various modes by which a thorough job search can be conducted;
 - (B) identify the different types of employment interviews that are possible;
 - (C) practice possible answers to anticipated questions asked at interviews;
 - (D) demonstrate understanding of the components of interviews including before, during, and after the interview, such as preparation/research, initial interview questions, employers' expectations, and listening and responding; and
 - (E) engage in successful interview strategies through various activities, such as role playing, practice interviews, demonstrations, and evaluations of sample interview case studies.
- (7) The student demonstrates an understanding of the transition to new employment. The student is expected to:
- (A) describe the purpose and importance of new employee orientation;
 - (B) describe how group initiation may occur in the workplace;
 - (C) discuss employee benefits, such as pay and health insurance;
 - (D) explain the purpose of a new employee introductory period;
 - (E) describe the need to understand jargon, language, and vocabulary particular to a position;
 - (F) research the kinds of policies and procedures typically found in a workplace;
 - (G) interpret organizational charts;
 - (H) compare various work styles and settings such as working alone versus working collaboratively; working indoors versus working outdoors; or being a team lead versus a team member;
 - (I) define and explain the various emotions that may accompany new or initial employment, such as feeling overwhelmed, lonely, anxious, dependent, excited, and/or motivated; and
 - (J) research and present on various topics related to work/life balance.

Recommended Resources and Materials:

Teaching Social Skills to Youth: A Step-by-Step Guide to 182 Basic to Complex Skills Plus Helpful Teaching Techniques, 2nd Edition.

This guide features step-by-step component behaviors for 182 social skills – from basic to complex. Each skill has been task analyzed into its essential behavioral elements. Most of the steps in these skills will require additional discussion led by the teacher.

Dowd, T., & Tierney, J. (2005). *Teaching social skills to youth: A step-by-step guide to 182 basic to complex skills plus helpful teaching techniques*, (2nd Edition). Boys Town, Nebraska: Boys Town Press.

Top Ten Tips for Work Readiness

This resource for teaching soft, employability skills provides 210, 10-15 minute, easy-to-read lessons that cover attributes and skills identified by employers as essential for career success. The content is organized into five categories of work readiness: Work Habits, Workplace Effectiveness, Business Skills, Communicating Effectively and The Job Search. Both the online version and CD version contain an assessment and activity after every lesson. The online version contains two videos and motivational trophies for students, plus The Teacher's Desktop that enables the teacher to set required and optional lessons, establish a minimum score that is reported to students and teachers via the class roster, and create a pre- and post-test from provided questions. The online version is updated with new features annually.

Career Solutions Publishing (2014) *Job Ready Career Skills* (4th edition online, 2nd edition CD). Berwyn, PA: Career Solutions Publishing.

Life Skills Health – Pearson/AGS Globe

This textbook addresses the health issues and related decisions encountered by teenagers. Short, concise lessons hold students' interest. This resource allows students who read below grade level access to grade-level information by providing simple sentence structure and assistance with difficult vocabulary.

Pearson Education, (2007). *Life skills health, (Chapter 6)*. Shoreview, MN: Pearson Education, Inc. publishing as Pearson AGS Globe.

Job-Related Social Skills

The purpose of this curriculum is to teach social skills that will increase the opportunity for job success by providing instruction for 18 job-related social skills. The skill sequence is ordered from simple to complex, and the resource provides systematic instruction and repeated practice and feedback to the learner. Job Related Social Skills contains scripted lessons for the facilitation of group or individual lessons.

Lund, K. A. and Montague, M. (2009). *Job-related social skills: a curriculum for adolescents with special needs*. Reston, VA: Exceptional Innovations, Inc.

The Transitions Curriculum

This curriculum is written in three volumes: Personal Management, Career Management, and Life Management. It was created for at risk students, and contains approximately

General Employability Skills

300 lessons with topics that will motivate students. The resource also has a number of hands-on activities. Each volume comes with a CD that contains a complete set of student handouts.

Fulton, L. and Silva, R. (2013). *The transitions curriculum*, (3rd Edition). Santa Barbara, CA: James Stanfield Co.

Social Skills Lessons and Activities for Grades 7-12

This curriculum is designed to teach crucial social skills by presenting them in a structured format and reinforcing them through role-play (rehearsal), practice, and independent use. Fifty-one lessons are included, addressing a variety of social skills, based on the belief that learning should be sequential and linked to community goals.

Began, R. W. (Ed.) (1996). *Social skills & activities for grades 7-12: A ready-to-use curriculum based on real-life situations to help you build children's self-esteem, self-control, respect for the rights of others, and a sense of responsibility for one's own actions*. San Francisco, CA: Jossey-Bass Publishers.

"Texas Reality Check." *Texas Reality Check | Home*. N.p., n.d. Web. 03 Jan. 2017.

"The Conference Board Help Wanted OnLine®." *The Conference Board Help Wanted OnLine®*. N.p., n.d. Web. 03 Jan. 2017.

Recommended Course Activities:

Activities – Sample lesson topics for each of the following skills:

1. General employability prerequisite skills
 - Appropriate hygiene and grooming
 - Appropriate clothing selection for the job
2. Social interaction skills
 - With peers
 - With adults
3. Skills for personal success
 - Personal management skills
 - Problem-solving skills
 - Conflict resolution and negotiation
 - Effective communication
 - Stress management
 - Setting goals and objectives
4. Employability skills
 - Self-reliance
 - Flexibility
 - Honesty
 - Dependability
 - Punctuality
 - Attendance
 - Safety
 - Teamwork

General Employability Skills

- Leadership
- Continued learning
- Task completion

Sample activities:

1. Organizational skills and practices
2. Choosing appropriate clothing for work and interviews

Suggested methods for evaluating student outcomes:

- Teacher observations and data collection to determine knowledge and skills acquisition through summative and formative evaluations, such as classroom discussions, presentations, quizzes, and exams
- Lesson evaluations - student demonstrates and practices:
 - appropriate social interaction skills;
 - work-related social skills;
 - personal skills for success in the workplace; and
 - employability skills in a variety of job settings.

Teacher qualifications:

An assignment for General Employability Skills, Grades 9-12, is allowed with any vocational or career and technical education (CTE) classroom teaching certificate or one of the following certificates:

- Teacher of Students with Visual Impairments, Grades EC-12
- Special Education, Grades EC-12.

Additional information:

High School

Career Preparation I

PEIMS NUMBER: 12701300*

(CAREERPI)

GRADE Placement: 11-12

Credit: 2 -3

Prerequisite: None.

Career Preparation I provides opportunities for students to participate in a learning experience that combines classroom instruction with paid business and industry employment experiences and supports strong partnerships among school, business, and community stakeholders. The goal is to prepare students with a variety of skills for a fast-changing workplace. This instructional arrangement should be an advanced component of a student's individual program of study. Students are taught employability skills, which include job-specific skills applicable to their training station, job interview techniques, communication skills, financial and budget activities, human relations, and portfolio development. Career preparation is relevant, rigorous, supports student attainment of academic standards, and effectively prepares students for college and career success.

Career Preparation II

PEIMS NUMBER: 12701400*

(CAREERP2)

GRADE Placement: 12

Credit: 2 -3

Prerequisite: Career Preparation I.

Career Preparation II develops essential knowledge and skills through classroom technical instruction and on-the-job training in an approved business and industry training area. Students will develop skills for lifelong learning, employability, leadership, management, work ethics, safety, and communication as a group; however, each student will have an individual training plan that will address job-specific knowledge and skills. Approved training sponsors will provide paid occupational training for a student. The training sponsor will assist the teacher in providing the necessary knowledge and skills for the student's specific career preparation.



Community Transportation

PEIMS Code: N1304660

Abbreviation: COMTRNS

Grade Level(s): 9-12

Award of Credit: 0.5

Approved Innovative Course

- Districts must have local board approval to implement innovative courses.
- In accordance with Texas Administrative Code (TAC) §74.27, school districts must provide instruction in all essential knowledge and skills identified in this innovative course.
- Innovative courses may only satisfy elective credit toward graduation requirements.
- Please refer to [TAC §74.13](#) for guidance on endorsements.

Course Description:

The purpose of this course is to introduce knowledge and skills to empower students to research and access public transportation options in their respective communities. Areas to be addressed include pedestrian and rider safety, navigating public transportation systems, use of technology, and general social skills, including self-advocacy, self-assertiveness, and transportation etiquette. This course provides necessary transportation information, resources, and opportunities that will benefit students in secondary and postsecondary environments as they follow their chosen education or career path.

Essential Knowledge and Skills:

- (a) General Requirements. This course is recommended for students in grades 9-12. Students shall be awarded one-half credit for successful completion of this course.
- (b) Introduction.
 - (1) Instruction provides relevant technical knowledge and skills for students to increase knowledge, skills, and competence with accessing various forms of travel within the community setting while exercising safety standards.
 - (2) Instruction focuses on applying skills acquired with authentic community-based experiences in ways that prepare students for post-secondary employment, education, and training.
- (c) Knowledge and Skills.
 - (1) Introduction to Public Transportation. The student applies knowledge of public transportation systems to explain the need for and how to access public transportation, including bike share, personal transporters, demand response, fixed route, and ride hailing services. The student is expected to:
 - (A) describe the components of and the need for public transportation;

Community Transportation

- (B) outline the relationship between the advances in transit technology changes in transportation enterprises, and U.S. urban development;
 - (C) describe the positive and negative impacts of the changes in urban travel methods and patterns during the past 90 years;
 - (D) investigate the historic and current trends impacting public transportation including safety concerns, environmental concerns, customer convenience, and cost-effectiveness;
 - (E) categorize the types of public transportation available in communities, including bike share, personal transporters, demand response, fixed route, and ride hailing;
 - (F) compare public transportation needs and public transportation services in urban, suburban, and rural communities;
 - (G) research public transportation options for a given route; and
 - (H) research and demonstrate the use of technology options available that aid in public transportation.
- (2) Technology Applications. The student investigates and evaluates technology applications that aid in transportation planning. The student is expected to:
- (A) investigate websites related to local transportation options;
 - (B) compare and contrast websites for accessibility, ease of use, and level of information;
 - (C) propose the most efficient mode of transportation for need based on transportation websites;
 - (D) evaluate transportation and mapping apps for navigation planning;
 - (E) rate various mobile applications based on accessibility, ease of use, and level of information; and
 - (F) design a navigation plan using local transportation websites or transportation and mapping applications.
- (3) Navigational Strategies. The student examines navigational strategies to plan and execute cost- and time-efficient trips within the community. The student is expected to:
- (A) compare and evaluate the advantages and disadvantages of various modes of public transportation;
 - (B) interpret public transportation maps and schedules to determine the cost and time to reach various destinations;
 - (C) calculate transit vehicle and passenger capacity;
 - (D) create a navigation plan comparing cost of transportation options and time allotment to determine the most efficient mode of transportation; and
 - (E) use directional skills, transportation applications, and mapping tools to plan and follow best route to destination.
- (4) Community Awareness. The student will apply travel skills to access points of interest. The student is expected to:

Community Transportation

- (A) identify and explain the function for various community offices and agencies that are needed in employment or personal pursuits;
 - (B) research the location of and create a navigation plan to relevant community offices and agencies such as Department of Motor Vehicles (DMV), Social Security Administration, Texas Workforce Commission (TWC), and Mental Health/Mental Retardation (MH/MR); and
 - (C) research the location of and create a navigation plan to employment opportunities, education and training locations, and recreational and social activities.
- (5) Pedestrian Safety. The student applies pedestrian safety awareness for independent travel within the community. The student is expected to:
- (A) research the purpose and availability of sidewalks;
 - (B) investigate sidewalk design and Americans with Disabilities Acts (ADA) guidelines;
 - (C) explain the various sidewalk zones and the functions of each;
 - (D) identify various types of intersections being crossed and various types of traffic control at intersections;
 - (E) explain the meaning of street safety signage;
 - (F) judge the distance and speed of moving vehicles;
 - (G) predict needed adaptations to safety precautions during adverse weather and various times of day;
 - (H) compare needed adaptations to safety precautions when traveling in urban, suburban, and rural areas; and
 - (I) compare mapping applications to plan a walking route.
- (6) Rider Safety. The student demonstrates skills for safely riding public transportation. The student is expected to:
- (A) wait for passengers to exit before boarding;
 - (B) stand behind white line at the front of the bus or light rail;
 - (C) hold onto the handrail when standing;
 - (D) leave front seats available for elderly and disabled passengers;
 - (E) keep noise level at a minimum;
 - (F) pay attention to surroundings; and
 - (G) keep hands and feet to self.
- (7) Bike Share. The student evaluates bike share as an option for public transportation. The student is expected to:
- (A) define bike share and the need for it as a public transportation option;
 - (B) investigate bicycle safety regulations, including right of way and bike lanes;

Community Transportation

- (C) calculate the cost and time efficiency of using bike share as a transportation option;
 - (D) evaluate applications related to bike share use;
 - (E) demonstrate how to locate and access bike share locations using technology applications;
 - (F) compare mapping applications to plan a route using bike share; and
 - (G) demonstrate use of bike share following safety protocols and regulations.
- (8) Personal Transporters. The student analyzes personal transporters as an option for public transportation. The student is expected to:
- (A) define personal transporter, such as a scooter or Segway, and the need for it as a public transportation option;
 - (B) categorize types of personal transporters and the functions for each;
 - (C) explain safety requirements and sidewalk regulations for personal transporter use;
 - (D) evaluate applications related to personal transporter use;
 - (E) demonstrate how to locate and access personal transporter stations using applications;
 - (F) calculate cost and time efficiency of using a personal transporter as a transportation option;
 - (G) compare mapping applications to plan a route using a personal transporter; and
 - (I) demonstrate use of personal transporters following safety protocols and regulations.
- (9) Demand-Response. The student investigates and evaluate demand-response and paratransit transportation as options for public transportation. The student is expected to:
- (A) define demand-response transportation and the need for it as a public transportation option;
 - (B) explain the types of demand-response transportation, including shuttles, vanpools, and Dial-a-Ride and the functions for each;
 - (C) define paratransit and the need for it as a public transportation option;
 - (D) explain ADA guidelines for paratransit eligibility;
 - (E) calculate cost and time efficiency of using demand-response transportation;
 - (F) compare and contrast demand-response and fixed route transportation;
 - (G) determine and apply communication skills needed to access demand-response transportation; and
 - (H) develop environmental awareness to assess for safety, including personal space and boundaries.
- (10) Fixed Route. The student researches and assesses fixed route transportation as an option for public transportation. The student is expected to:

Community Transportation

- (A) define fixed route transportation and the need for it as a public transportation option;
 - (B) compare fixed route and flex route transportation;
 - (C) describe the types of fixed route transportation, including buses, vans, and light rail and the functions for each;
 - (D) explain ADA guidelines for fixed route accessibility;
 - (E) calculate cost and time efficiency of using fixed route transportation;
 - (F) evaluate applications related to fixed route use;
 - (G) demonstrate how to locate and access fixed route stops and stations using applications; and
 - (H) compare mapping applications to plan a route using fixed route transportation.
- (11) Ride Hailing. The student investigates and assess ride hailing as an option for transportation. The student is expected to:
- (A) define ride hailing and the need for it as a transportation option;
 - (B) analyze the types of ride hailing services such as Uber and LYFT and the functions for each;
 - (C) assess cost and time efficiency for using a ride hailing service;
 - (D) compare and contrast applications related to ride hailing services; and
 - (E) demonstrate effective use of applications for accessing a ride hailing service.
- (12) Communication. The student demonstrates appropriate social and communication skills in relationship to safe travel skills. The student is expected to:
- (A) ask the driver or operator for help as needed;
 - (B) communicate appropriately with fellow riders;
 - (C) describe how the physical environment can affect communication;
 - (D) identify and apply appropriate communication techniques for specific relationships such as using slang with peers and words that are more formal with adults; and
 - (E) demonstrate safety procedures and communication skills needed while using various types of public transportation.
- (13) Self-Advocacy. The student demonstrates self-advocacy skills necessary when using public transportation. The student is expected to:
- (A) role play effective safety procedures if lost including asking for help;
 - (B) create a resource list of phone numbers, websites, and applications and justify the need for each;
 - (C) identify the procedures for filing positive feedback or a complaint if needed; and
 - (D) explain personal rights and responsibilities.

Community Transportation

Recommended Resources and Materials:

- The public transportation department may provide guest speakers relating to specific course topics and continuous overview of changes that may occur through their department.
- Community based transportation resources will be used to enhance the learning experience for all students.
- Online resources will be used to support the curriculum in area of safety, social skills, advocacy, verbiage, and terminology.

The League of American Bicyclists. “Find and Take a Class.” Bikeleague.org, Accessed January 7, 2021. <https://www.bikeleague.org/content/find-take-class>.

American Public Transportation Association. “Research and Technical Resources.” Apta.com, Accessed January 7, 2021. <https://www.apta.com/research-technical-resources/>.

National Association of City Transportation Officials. “Programs and Initiatives.” Nacto.org, Accessed January 7, 2021. <https://www.nacto.org/programs/#designing-better-streets>.

National Transit Institute. “Educational Resources.” Ntionline.com, Accessed January 7, 2021. <https://www.ntionline.com/educational-resources/>.

National Highway Traffic Safety Administration. “Road Safety.” Nhtsa.gov, Accessed January 7, 2021. <https://www.nhtsa.gov/road-safety>.

Mid-Atlantic ADA Center. “Resources.” Adainfo.org, Accessed January 7, 2021. <https://www.adainfo.org/resources>.

Easter Seals Project Action Consulting. “Our Services.” Projectaction.com, Accessed January 7, 2021. <https://www.projectaction.com/our-services-2/>.

- Transportation and mapping applications may be used for scheduling, navigating, and determining fare such as Uber, Lyft, Google Maps, City Mapper, Transit, Next Bus and Moovit.
- City maps and fixed route schedules will be used by students to enhance navigational strategies.

Recommended Course Activities:

Activities – Sample lesson topics for each of the following skills:

- Use transportation applications to identify best mode of transportation.
- Calculate cost and time efficiency of different modes of transportation.
- Create a navigation plan using various applications.
- Role play appropriate safety procedures for waiting at the stop or station.
- Demonstrate safe boarding procedures observing appropriate wait time for passengers to depart.
- Execute payment of fare.
- Demonstrate safe riding/operating skills.
- Identifies landmarks.
- Shows how to signal for a stop.
- Demonstrates how to safely de-board.
- Demonstrates safety procedures when lost including asking the operator or agent for help.
- Demonstrates skills and procedures for utilizing inner city rail systems.

Community Transportation

- Demonstrates skills and procedures for utilizing public transportation between cities.
- Utilize appropriate social skills with peers and adults.

Suggested methods for evaluating student outcomes:

- Observation of student safety, travel, and social skills in the community
- Classroom role play (social skills, self-advocacy)
- Student verbal debriefing
- Written reports to include observation of student safety and procedures, self-advocacy, and time-management
- Pre-course and post-course assessments

Teacher qualifications:

An assignment for Community Transportation is allowed with a secondary teacher certificate appropriate for the grade-level assignment.

Additional information:

Order calling Bonds for Redemption and Other Matters Relating to Red Oak Independent School District Unlimited Tax Refunding Bonds, Series 2015

Presented for:

Board Action X Report/Review Only

Supporting documents:

None Attached X Provided Later

Contact Person:

Dr. Bill Johnston, CPA, Chief Financial Officer

Background Information:

On February 13, 2015, the District did an advance refunding for a portion of outstanding debt obligations from bonds issued in 2007. The principal amount of the Series 2015 bond was \$8,770,000. The payoff of the Series 2015 bonds is scheduled to be paid off in August 2033.

Most bonds have an optional redemption feature that allows the bonds to be paid off prior to the actual maturity of the bonds. Another term that is often used is callable bonds. Most municipal bonds can be redeemed 10 years after the bonds were first issued. At the time of redemption, only the outstanding principal amount and any interest accrued up to that date will be paid. For the Series 2015 bonds, the first date these bonds can be redeemed is February 15, 2025.

In order to redeem the bonds prior to maturity, the School Board must approve the redemption of the bonds and then not less than 30 days prior to the redemption date, the District shall send a notice of redemption to each registered owner of the Bonds to be redeemed.

The current outstanding principal for the Series 2015 bonds is \$5,525,000. Future interest payments are \$999,300 that will not need to be paid if the bonds are redeemed in February 2025. As part of the 2024-2025 budget development, it was determined that there would be sufficient fund balance to pay off the outstanding principal of the Series 2015 bonds and this amount was included in the 2024-2025 Budget approved by the Board in June.

Fiscal Implications:

The District has budgeted for this payment in the 2024-2025 Debt Service budget.

Administrative Recommendation:

Administration recommends the Board approve the Order calling Bonds for Redemption and Other Matters relating to Red Oak Independent School District Unlimited Tax Refunding Bonds, Series 2015.

ORDER CALLING BONDS FOR REDEMPTION AND OTHER
MATTERS RELATING TO RED OAK INDEPENDENT SCHOOL
DISTRICT UNLIMITED TAX REFUNDING BONDS, SERIES 2015

THE STATE OF TEXAS :
COUNTY OF ELLIS :
RED OAK INDEPENDENT SCHOOL DISTRICT :

WHEREAS, the Board of Trustees of the Red Oak Independent School District (the “District”) heretofore authorized the issuance of, and sold, the Red Oak Independent School District Unlimited Tax Refunding Bonds, Series 2015 (the “Bonds”); and

WHEREAS, the District is authorized by law to redeem all or part of said outstanding Bonds; and

WHEREAS, the Board of Trustees of the District has determined to call for redemption prior to maturity on February 15, 2025, the following maturities of the Bonds (the “Redeemed Principal”), at a price of par, plus accrued interest:

<u>Maturity (August 15)</u>	<u>Principal Amount Outstanding (\$)</u>	<u>Principal Amount Redeemed (\$)</u>	<u>Principal Amount Remaining After Redemption (\$)</u>	<u>Interest Rate (%)</u>
2025	560,000	560,000	0	4.00
2026	580,000	580,000	0	4.00
2027	600,000	600,000	0	4.00
2028	620,000	620,000	0	4.00
2029	650,000	650,000	0	4.00
2030	675,000	675,000	0	4.00
2031	695,000	695,000	0	4.00
2032	725,000	725,000	0	4.00
2033	420,000	420,000	0	4.00
Total	5,525,000	5,525,000	0	

; and

WHEREAS, the District will, on or prior to February 15, 2025, deposit cash or defeasance securities with the paying agent/registrar for the Redeemed Principal in an amount sufficient to pay such redemption price for the Redeemed Principal.

THEREFORE, BE IT ORDERED BY THE BOARD OF TRUSTEES OF RED OAK INDEPENDENT SCHOOL DISTRICT:

Section 1. RECITALS. The Board of Trustees of the District hereby incorporates the recitals set forth in the preamble hereto as if set forth in full at this place and further finds and determines that said recitals are true and correct.

Section 2. AUTHORIZED OFFICER. The Superintendent and Chief Financial Officer of the District are hereby designated as the “Authorized Officers” of the District, and are hereby authorized, appointed, and designated as the officers or employees of the District authorized to act on behalf of the District in carrying out the procedures specified in this Order. Furthermore, any actions heretofore taken by any officer(s) of the District as a condition precedent to, or in furtherance of, the defeasance and redemption of the Bonds is hereby ratified, approved and confirmed.

Section 3. REDEMPTION AND NOTICE OF REDEMPTION. (i) The District hereby directs the Redeemed Principal to be called for early redemption on February 15, 2025, at the redemption price of par, plus accrued interest.

(ii) The paying agent/registrars for the Redeemed Principal is hereby directed to publish, mail and disseminate the appropriate notices of redemption and defeasance as required by the order authorizing the Bonds.

Section 4. NOTICE TO PAYING AGENT. Said Redeemed Principal is so called for redemption and BOKF, NA as the paying agent/registrars for the Redeemed Principal, is hereby directed to make appropriate arrangements so that the Redeemed Principal may be redeemed on the redemption date as set forth herein.

Resolution and Ballot for Election for the Ellis Appraisal District Board of Directors for 2025

Presented for:

Board Action X Report/Review Only

Supporting documents:

None Attached X Provided Later

Contact Person:

Brenda Sanford, Superintendent

Background Information:

Every other year each taxing units within Ellis Appraisal District cast votes for the Board of Directors of the Ellis Appraisal District. There are seven (7) candidates nominated for 5 positions. Red Oak I.S.D. Board Members may choose to cast all of the District’s 369 votes for 1 candidate or distribute the votes among any number of candidates listed on the ballot.

This election is for 2025, where two members will serve a one-year term and three members will serve a three-year term. SB2 became effective 7/1/2024 and Section 6.0301 requires another election to take place prior to December 31, 2025 to appoint two directors who will begin serving a four-year term January 1, 2026.

Fiscal Implications:

None.

Administrative Recommendation:

The Administration recommends consensus of the Board and approval of the Resolution of votes cast.

2025 Ellis Appraisal District Board of Directors' Candidate Information

Please find information for the nominated candidates:

Rusty Ballard, Travis Bruton, Walter Erwin, David Hurst, Rick Keeler, Dani Muckleroy and Manchanta Newson

Rusty Ballard – Mr. Ballard was nominated by **Ellis County, Midlothian ISD and the City of Midlothian**. He served on the Ellis Appraisal District Board of Directors in 2024. Mr. Ballard is a long-time resident of Ellis County and has lived primarily in the Forreton area for the past 40 years. Over the years Mr. Ballard has served the community in public office and city commissions for Ellis County and the City of Waxahachie. He received his Bachelor of Science degree in Criminal Justice from the University of Texas at Arlington and his Master of Science degree in Forensic Studies from Stevenson University. Mr. Ballard works as a claims investigator for CoventBridge Group LLC focusing on the insurance industry.

Travis Bruton - Mr. Bruton was nominated by the **City of Glenn Heights**. Mr. Bruton earned his Bachelor of Business Administration in Finance at the University of Memphis and his Master of Business Administration at American Intercontinental University in Florida. His career started as an Accountant working with The ADT Corporation in Security Services in Florida. In 2013 Mr. Bruton moved to Texas to work with the Westwood Holding Group, followed by McKesson and Trinity Industries, Inc. as a Senior Accountant. In 2020, Mr. Bruton became the Principal Owner of Total Mortgage and Lending Solutions. He has served the City of Glenn Heights creating the first Youth Advisory Council and was elected in 2017 and 2021 as a City Councilman. He also served as the Vice Chair of the Small Cities Council with the National League of Cities.

Walter Erwin - Mr. Erwin was nominated by the **Midlothian ISD, City of Ennis and City of Midlothian**. Mr. Erwin has served on the Ellis Appraisal District Board of Directors as the Chairman of the Board of Directors from 2022-2024 and as a Member for a part of 2021. He was in the US Army Reserve from 1964-1971 while simultaneously earning his BBA from the University of Texas. From 1973-2018, he was the President and CEO of Erwin Distributing Co, Inc. DBA Wally's Party Factory while also founding Party Club of America and was co-owner/founder of Halloween and Party Expo, selling these businesses by 2018. Mr. Erwin remains the Managing Member of Erwin Properties, LP (I & II) and remains on the Ennis State Bank Board of Directors since 1985. He volunteered as the Vice-President of the Ennis Industrial Foundation in the 1970-80's and the Trinity River Authority of Texas from 1982-1993, serving as the President of their Board of Directors from 1991-1993.

David Hurst - Mr. Hurst was nominated by **Midlothian ISD and City of Midlothian**. Mr. Hurst has served on the Ellis Appraisal District Board of Directors as a Member for 2023 and 2024. He has been a resident of Ellis County since 1994. Mr. Hurst has been a licensed Texas Architect since September 1988 after graduating from the School of Architecture at the University of Texas. Professionally he has served as CEO for Integrated Builders from 2000-2008, Vice President of Southern Cross from 2009-2011 and is currently President of Falcon Construction Advisors. Mr. Hurst is the Former President and Chairman of the Board for Midlothian Economic Development Corporation.

Richard (Rick) Keeler - Mr. Keeler was nominated by **Midlothian ISD and City of Midlothian**. Mr. Keeler has served on the Ellis Appraisal District Board of Directors as a Member for 2022-2024. He has been a resident of Waxahachie since 1985, serving on the Waxahachie Planning and Zoning Commission as Chairman, on the City of Waxahachie Economic Development Commission and on the Steering Committee for the Waxahachie Economic Development Plan. He attended De Soto High School, received a BBA in Finance from Sam Houston State University and attended the School of Banking of the South at Louisiana State University. Professionally, Mr. Keeler has been with Options Real Estate Investments, Inc. since 1996, from 1981-1996 worked with Community and Commercial Banking and is a member of the Congress for the New Urbanism. He volunteers with Waxahachie Youth Baseball and the Waxahachie YMCA.

Dani Muckleroy - Ms. Muckleroy was nominated by **Midlothian ISD and City of Midlothian**. Ms. Muckleroy has served on the Ellis Appraisal District Board of Directors as the Secretary for 2022-2024 and as a Member for a part of 2021. Ms. Muckleroy has been a resident of Ovilla for 28 years. She owned a retail gift shop in Duncanville for 14 years. She is a volunteer and supporter of several non-profit groups that meet the needs of marginal families with an emphasis on children. She has served on the Advisory Council of the Ellis County Salvation Army for 13 years and on the Board at Daniel's Den for one term. She presently serves, using her many years in accounting, on the Finance Committee of First United Methodist Church of Red Oak, understanding budgets and the reason for them. Ms. Muckleroy is a CASA volunteer and a mentor at Red Oak High School.

Manchanta Newson - Ms. Newson was nominated by the **City of Glenn Heights**. Ms. Newson earned her Bachelor of Social Work at Mississippi State University in 2003 and her Master of Science in Social Work in 2006 from the University of Tennessee. She started her career in 2006 as a Clinical Therapist and in 2007 moved into working in many different roles with the Department of Veterans Affairs, continuing currently as a Medical Foster Home Coordinator/Social Work Supervisor with the VA. Ms. Newson also is the Executive Director of Kennedy Kares in Glenn Heights and a Psychotherapist/Owner of Village Counseling & Consulting PLLC in Ovilla. She is a Licensed Clinical Social Worker in Texas and Tennessee and a Texas Board Approved Clinical Supervisor. Ms. Newson is a member of the Academy of Clinical Social Workers and an Active Member of the National Association of Social Workers. Ms. Newson has served as a City Councilmember for the City of Glenn Heights since 2017.

OFFICIAL BALLOT
TO
ELECT THE 2025 BOARD OF DIRECTORS
FOR THE ELLIS APPRAISAL DISTRICT


Issued to: RED OAK ISD

Number of Votes: **369**

Directions: Please enter the number of votes cast on the blank space opposite the name of the candidate. You may cast all of your votes for one candidate or divide your votes among any number of the candidates.

<u>CANDIDATES</u>	(listed alphabetically)
RUSTY BALLARD	_____
TRAVIS BRUTON	_____
WALTER ERWIN	_____
DAVID HURST	_____
RICK KEELER	_____
DANI MUCKLEROY	_____
MACHANTA NEWSON	_____

Issued under my hand this 31st day of October, 2024.



Kathy A. Rodrigue, RPA
Chief Appraiser
Ellis Appraisal District

Texas Property Tax Code Sec. 6.0301. Board of Directors.

(c) The appraisal district is governed by a board of nine directors. Five directors are appointed by the taxing units that participate in the district in a manner prescribed by Section 6.03. Three directors are elected by majority vote at the general election for state and county officers by the voters of the county in which the district is established. The county assessor-collector serves as an ex officio director.

TAXING UNIT: _____

Resolution No. _____

RESOLUTION OF **VOTES CAST** TO ELECT DIRECTORS FOR THE ELLIS APPRAISAL DISTRICT FOR THE YEARS 2025*

WHEREAS, Section 6.03 (k) of the Texas Property Tax Code, requires that each taxing unit entitled to vote cast their vote by Resolution and submit results of that vote to the Chief Appraiser of the Ellis Appraisal District before December 15, 2024.

THEREFORE, the _____ submits the attached Official Ballot, as issued by the Chief Appraiser, stating the votes cast for candidates in the 2025 Board of Directors' Election for the Ellis Appraisal District.

ACTION TAKEN this _____ day of _____, 2024, in _____ Session of the governing body of the above mentioned taxing unit; as authorized under Section 6.03 of the Texas Property Tax Code, for the purpose of casting votes to elect the Board of Directors of the Ellis Appraisal District.

Presiding Officer

ATTEST:

*This election is for 2025, where two members will serve a one-year term and three members will serve a three-year term. SB2 became effective 7/1/2024 and Section 6.0301 requires another election to take place prior to December 31, 2025 to appoint two directors who will begin serving a four-year term January 1, 2026.

School Health Advisory Council (SHAC)

Presented for:

Board Action X Report/Review Only _____

Supporting documents:

None X Attached _____ Provided Later _____

Contact Person:

Susan Brown, BSN, RN, Director of Health Services

Background Information:

The goal of the Red Oak ISD SHAC is to advise Red Oak ISD decision-makers regarding students’ needs and assets related to health knowledge and skills, regarding policies and procedures that impact student health, and regarding health of the school environment. *TAC Education Code 28.004*

2024-2025 SHAC Committee Members:

Sue Brown	(Student Health)
Deb Harner	(District Representative)
Michael Brice	(Parent/RPS)
Kendra Morris	(Parent/DTS)
Michelle Bluitt	(Parent/DTS)
Shelsey Wood	(Parent/EES)
Sicily Cooper	(Parent/ ROE)
Britnany Wright	(Community)
Erica Edwards	(Parent/HAW)
Cassie Street	(Parent HS/ Community)
Audrey Taylor	(Parent ROMS)
Dr. Piantini	(Community/ Medical)
Victoria Ybarra	(ROISD Nutrition & Food Services)
Angelia Fitzgerald	(ROISD)
Melody Hawkins	(ROISD)
Johnny Knight	(ROISD/ Board Member)
Donna Knight	(ROISD Board Member)

Fiscal Implications:

None.

Administrative Recommendation:

Administration recommends the approval of the Committee members.

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

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

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CERTIFICATE OF BOARD

Red Oak Independent School District
Name of School District

Ellis
County

070-911
Co. - Dist. Number

We, the undersigned, certify that the attached annual financial reports of the above-named school district were reviewed and (check one) _____ approved _____ disapproved for the year ended June 30, 2023, at a meeting of the Board of Trustees of such school district on the 18th day of November, 2024.

Signature of Board Secretary

Signature of Board President

Members:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC
ACCOUNTANTS
TEXAS SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

**HANKINS, EASTUP, DEATON,
TONN, SEAY & SCARBOROUGH**
A Limited Liability Company

CERTIFIED PUBLIC ACCOUNTANTS

902 NORTH LOCUST
P.O. BOX 977
DENTON, TX 76202-0977

TEL. (940) 387-8563
FAX (940) 383-4746

Independent Auditors' Report

Red Oak Independent School District
Red Oak, Texas

Opinion

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

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 Red Oak Independent School District as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 11 and the Teacher Retirement System schedules on page 54 through 62 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Red Oak Independent School District's basic financial statements. The combining and individual nonmajor fund financial statements, the required TEA schedules listed in the table of contents, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the required TEA schedules, and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2024 on our consideration of Red Oak Independent School District's internal control over financial reporting and on our tests of the compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Red Oak Independent School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Red Oak Independent School District's internal control over financial reporting and compliance.



Hankins, Eastup, Deaton, Tonn, Seay & Scarborough, LLC
 Denton, Texas
 November 15, 2024

**RED OAK INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024
(UNAUDITED)**

This section of Red Oak Independent School District's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year ended June 30, 2024. Please read it in conjunction with the District's financial statements which follow this section.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources of the District at the close of the most recent fiscal year by \$20,513,949 (*net position*).
- The District's total net position increased by \$8,733,203 during the current fiscal year from the result of current year operations.
- The General Fund reported an ending fund balance of \$21,769,064, an increase of \$316,821 from the prior year.
- The unassigned fund balance in the General Fund as of June 30, 2024 was \$21,750,985, which is 30.4% of the total general fund expenditures for the fiscal year.
- The District reported total ending Governmental Funds fund balances of \$109,155,872, an increase of \$72,475,443. The amount available for spending at the government's discretion is \$21,750,985 (19.9%).

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of six parts – *management's discussion and analysis* (this section), the *basic financial statements*, *required supplementary information*, an optional section that presents *combining statements* for nonmajor governmental funds, a section containing required TEA schedules, and information regarding federal awards.

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.

Proprietary fund statements offer *short-* and *long-term* financial information about the activities the government operates *like businesses*. The District had no proprietary funds in the fiscal year ended June 30, 2024.

Fiduciary fund statements provide information about the financial relationships in which the District acts solely as a *trustee or custodian* 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.

Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

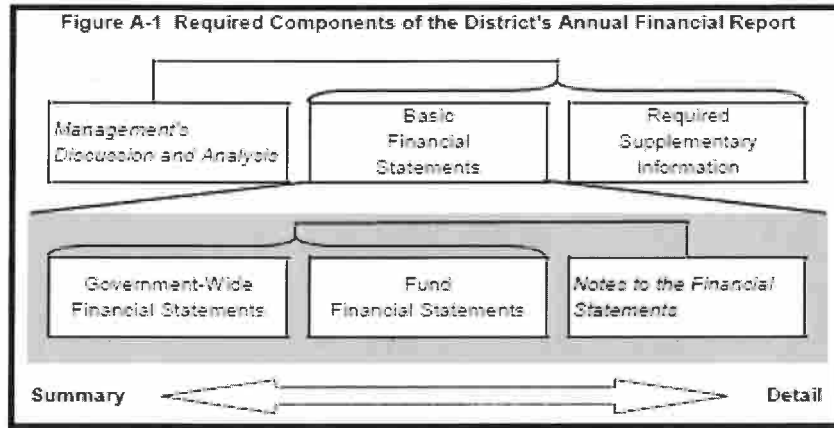


Figure A-2 summarizes the major features of the District's financial statements, including the portion of the District government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Type of Statements	Government-wide	Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire District's government (Except fiduciary funds)	The activities of the District that are not proprietary or fiduciary	Activities the District operates similar to private businesses: self insurance	Instances in which the District is the trustee or custodian for someone else's resources
Required financial statements	*Statement of net position	*Balance Sheet	*Statement of net position	*Statement of fiduciary net position
	*Statement of activities	*Statement of revenues, expenditures & changes in fund balances	*Statement of revenues, expenses and changes in fund net position *Statement of cash flows	*Statement of changes in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resource focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets included Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All assets and liabilities, both financial and capital and short-term and long-term	All assets and liabilities, both short-term and long-term, the District's funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenue and expenses during the year, regardless of when cash is received or paid		All revenues and expenses during the year, regardless of when cash is received or paid	All revenues and expenses during the year, regardless of when cash is received or paid

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, deferred inflows of resources, liabilities, and deferred outflows of resources. 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 it has changed. Net position, the difference between the District's assets and deferred inflows of resources and the District's liabilities and deferred outflows of resources, is one way to measure the District's financial health or *position*.

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

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.

Business-type activities – Account for funds where the District charges fees to customers to help it cover the costs of certain services it provides. The District has no business-type activities.

Component units – These funds would include other entities related to the District. Although legally separate, these component units would be classified as important because of material relationships with the District. The District has no *component units* for which it is financially accountable.

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 the government-wide statements, we provide additional information on the subsequent page that explains the relationship (or differences) between them.

Fiduciary funds - The District is the trustee, or *fiduciary*, for money raised by student activities. The District's custodial activity is reported in a separate Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position on pages 24 and 25. We exclude these resources from the District's other financial statements because the District cannot use these assets to finance its operations. The District is only responsible for ensuring that the assets reported in this fund are used for their intended purposes.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

Net position of the District's governmental activities increased from \$11,780,746 to \$20,513,949. Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – was (\$9,623,808) at June 30, 2024. See Table I and Table II for more detail.

Table I
NET POSITION

	Governmental Activities	
	June 30, 2024	June 30, 2023
Current and other assets	\$118,336,608	\$45,228,085
Capital assets, net	109,507,171	99,985,817
Total assets	<u>227,843,779</u>	<u>145,213,902</u>
Deferred outflows of resources	19,496,477	15,652,589
Total assets and deferred outflows of resources	<u>247,340,256</u>	<u>160,866,491</u>
Long-term liabilities	198,430,380	121,777,403
Other liabilities	10,292,990	8,081,108
Total liabilities	<u>208,723,370</u>	<u>129,858,511</u>
Deferred inflows of resources	18,102,937	19,227,234
Total liabilities and deferred inflows of resources	<u>226,826,307</u>	<u>149,085,745</u>
Net Position:		
Net investments in capital assets	20,828,520	10,805,788
Restricted	9,309,237	9,993,701
Unrestricted	<u>(9,623,808)</u>	<u>(9,018,743)</u>
Total Net Position	<u><u>\$20,513,949</u></u>	<u><u>\$11,780,746</u></u>

Table II
CHANGES IN NET POSITION

	Governmental Activities	
	Year Ended	
	June 30, 2024	June 30, 2023
Revenues:		
Program Revenues:		
Charges for services	\$ 1,966,914	\$ 2,706,554
Operating grants and contributions	17,076,521	15,714,733
General Revenues:		
Maintenance and operations taxes	26,913,844	30,938,775
Debt service taxes	12,534,144	11,413,403
State aid - formula grants	37,555,013	29,063,927
Grants and contributions not restricted	-	7,990
Investment earnings	5,289,144	1,211,889
Miscellaneous	18,451	438,355
Transfers In (Out)	1	-
Total Revenue	<u>101,354,032</u>	<u>91,495,626</u>
Expenses:		
Instruction, curriculum and media services	47,023,994	41,549,022
Instructional and school leadership	5,951,538	5,145,386
Student support services	8,183,042	7,311,742
Food services	4,264,021	3,919,360
Extracurricular activities	3,360,103	3,221,938
General administration	3,155,121	3,024,801
Plant maintenance, security and data processing	12,648,322	11,215,703
Community services	1,690,132	1,748,970
Debt service	5,921,573	3,024,643
Facilities acquisition, construction	55,336	15,565
Payments to Juvenile Justice Alt. Ed. Program	-	-
Other intergovernmental charges	367,647	334,545
Total Expenses	<u>92,620,829</u>	<u>80,511,675</u>
Increase (decrease) in net position	8,733,203	10,983,951
Net position at beginning of year	11,780,746	796,795
Net position at end of year	<u>\$ 20,513,949</u>	<u>\$ 11,780,746</u>

At the end of the current fiscal year, the District reports a deficit balance in unrestricted net position, while reporting a positive balance in restricted net position and net investment in capital assets. The District's net position increased by \$8,733,203 during the current fiscal year.

Changes in Net Position

Some of the factors affecting the change in the District's net position can be identified as follows:

- State funding for the 2023-24 fiscal year increased approximately \$8.5 million due to a decrease in the M&O tax rate of \$0.1854 offset by an increase in average daily attendance.
- Attendance numbers increased 1.38% from the prior year.
- General Fund expenditures increased 9.6% primarily due to increased salaries and an increase in instructional expenditures.
- Local property tax values increased 15.4%. Tax collections decreased due to the maintenance and operations tax rate being decreased by \$0.1854 because of tax rate compression required by state funding legislation.

The total cost of all governmental activities for the current fiscal year was \$92,620,829. Of this, \$37,555,013 was provided by the state funding formula. Other governments and organizations contributed \$17,076,521. The amount financed by taxpayers was \$39,447,988. The balance of \$7,274,510 relates to charges for services, investment earnings and miscellaneous revenues.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Fund Balance

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements, bond covenants, and segregation for particular purposes.

The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements.

In particular, *unassigned fund balance* may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year. As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$109.2 million.

Approximately \$21.8 million of this total amount constitutes unassigned fund balance. The remainder of fund balance is *nonspendable* (inventories - \$13,552, prepaids - \$4,527), *restricted* (grant restrictions and retirement of long term debt - \$73,185,295) and *committed* (miscellaneous purposes - \$4,428,464).

General Fund Budgetary Highlights

Over the course of the year, the District recommended and the Board approved several revisions to the budgeted revenues and appropriations. The amendments fall into the following categories:

- Amendments throughout the year for unexpected occurrences.
- Amendments to revise estimates for state program revenues.

After revenues and appropriations were amended as described above, the actual revenues in the General Fund were \$0.6 million less than budgeted revenues. Expenditures for the General Fund were \$2.2 million less than budgeted amounts. This was primarily due to cost savings achieved across all functions during the year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2024, the District had \$109,507,171 (net of accumulated depreciation) invested in a broad range of capital assets, including facilities and equipment for instruction, transportation equipment, athletics, administration, and maintenance. The amount represents a net increase of \$9,521,354 (9.5%) from last year.

More detailed information about the District's capital assets is presented in Note 4 to the financial statements.

Debt Administration

The District had \$162,551,225 in bonds and notes outstanding as of June 30, 2024. This was an increase of \$62,565,408 from the prior year. The District's 2009 Bond Series was rated AA+ by Fitch as a result of the purchase of a municipal bond insurance policy. The District's other outstanding bonds are rated AAA by Fitch based upon the guarantee of the Texas Permanent School Fund. Additional information on the District's long-term liabilities can be found in Note 5 to the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGETS, AND TAX RATES

- The District's certified property values for 2024 increased approximately 11.9%.
- The District's Maintenance and Operations tax rate will be reduced to \$0.7552 per \$100 valuation from \$0.7575 per \$100 valuation. The Debt Service tax rate remained \$0.3481 per \$100 valuation from the prior year.
- The adopted 2024-2025 general fund budget has budgeted revenues of \$76.7 million and budgeted expenditures of \$76.7 million.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, 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 Chief Financial Officer of the District at Red Oak Independent School District, 109 W. Red Oak Road, Red Oak, TX 75154, 972-617-2941.

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BASIC FINANCIAL STATEMENTS

RED OAK INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2024

EXHIBIT A-1

Data Control Codes	Primary Government
	Governmental Activities
ASSETS	
1110 Cash and Cash Equivalents	\$ 34,388,180
1120 Current Investments	65,585,664
1220 Property Taxes - Delinquent	1,349,941
1230 Allowance for Uncollectible Taxes	(67,497)
1240 Due from Other Governments	16,101,469
1250 Accrued Interest	476,497
1290 Other Receivables, Net	384,506
1300 Inventories	13,552
1410 Prepayments	104,296
Capital Assets:	
1510 Land	5,967,901
1520 Buildings, Net	84,572,669
1530 Furniture and Equipment, Net	4,751,257
1580 Construction in Progress	14,215,344
1000 Total Assets	227,843,779
DEFERRED OUTFLOWS OF RESOURCES	
1701 Deferred Charge for Refunding	2,256,148
1705 Deferred Outflow Related to TRS Pension	10,963,513
1706 Deferred Outflow Related to TRS OPEB	6,276,816
1700 Total Deferred Outflows of Resources	19,496,477
LIABILITIES	
2110 Accounts Payable	890,867
2120 Short Term Debt Payable	74
2140 Interest Payable	2,394,698
2150 Payroll Deductions and Withholdings	16,386
2160 Accrued Wages Payable	6,581,360
2180 Due to Other Governments	780
2200 Accrued Expenses	375,196
2300 Unearned Revenue	33,629
Noncurrent Liabilities:	
2501 Due Within One Year: Loans, Note, Leases, etc.	4,865,000
Due in More than One Year:	
2502 Bonds, Notes, Loans, Leases, etc.	157,686,225
2540 Net Pension Liability (District's Share)	24,828,565
2545 Net OPEB Liability (District's Share)	11,050,590
2000 Total Liabilities	208,723,370
DEFERRED INFLOWS OF RESOURCES	
2605 Deferred Inflow Related to TRS Pension	1,415,432
2606 Deferred Inflow Related to TRS OPEB	16,687,505
2600 Total Deferred Inflows of Resources	18,102,937
NET POSITION	
3200 Net Investment in Capital Assets and Right-to-Use Lease Assets	20,828,520
Restricted:	
3820 Restricted for Federal and State Programs	1,568,869
3850 Restricted for Debt Service	7,740,368
3900 Unrestricted	(9,623,808)
3000 Total Net Position	\$ 20,513,949

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

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

Data Control Codes	1	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		3	4	6	
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Gov. Governmental Activities	
Primary Government:					
GOVERNMENTAL ACTIVITIES:					
11	Instruction	\$ 43,276,779	\$ 377,439	\$ 7,760,200	\$ (35,139,140)
12	Instructional Resources and Media Services	804,859	35,707	34,267	(734,885)
13	Curriculum and Instructional Staff Development	2,942,356	806	1,163,473	(1,778,077)
21	Instructional Leadership	1,156,953	-	57,679	(1,099,274)
23	School Leadership	4,794,585	105,630	253,972	(4,434,983)
31	Guidance, Counseling, and Evaluation Services	3,783,867	25,965	509,211	(3,248,691)
32	Social Work Services	123,398	-	7,116	(116,282)
33	Health Services	963,498	-	131,978	(831,520)
34	Student (Pupil) Transportation	3,312,279	-	697,489	(2,614,790)
35	Food Services	4,264,021	1,049,486	2,915,156	(299,379)
36	Extracurricular Activities	3,360,103	305,244	88,042	(2,966,817)
41	General Administration	3,155,121	360	583,749	(2,571,012)
51	Facilities Maintenance and Operations	8,406,157	65,369	608,918	(7,731,870)
52	Security and Monitoring Services	1,753,783	908	57,345	(1,695,530)
53	Data Processing Services	2,388,382	-	286,733	(2,101,649)
61	Community Services	1,690,132	-	537,532	(1,152,600)
72	Debt Service - Interest on Long-Term Debt	5,592,840	-	1,383,661	(4,209,179)
73	Debt Service - Bond Issuance Cost and Fees	628,733	-	-	(628,733)
81	Capital Outlay	(144,664)	-	-	144,664
99	Other Intergovernmental Charges	367,647	-	-	(367,647)
	[TP] TOTAL PRIMARY GOVERNMENT:	\$ 92,620,829	\$ 1,966,914	\$ 17,076,521	(73,577,394)

Data Control Codes	General Revenues:	
	Taxes:	
MT	Property Taxes, Levied for General Purposes	26,913,844
DT	Property Taxes, Levied for Debt Service	12,534,144
SF	State Aid - Formula Grants	37,555,013
IE	Investment Earnings	5,289,144
MI	Miscellaneous Local and Intermediate Revenue	18,452
TR	Total General Revenues	82,310,597
CN	Change in Net Position	8,733,203
NB	Net Position - Beginning	36,680,429
NE	Net Position - Ending	\$ 45,413,632

RED OAK INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024

Data Control Codes	10 General Fund	50 Debt Service Fund	60 Capital Projects
ASSETS			
1110 Cash and Cash Equivalents	\$ 16,042,718	\$ 9,284,482	\$ 8,719,808
1120 Investments - Current	-	-	65,585,664
1220 Property Taxes - Delinquent	968,871	381,070	-
1230 Allowance for Uncollectible Taxes	(48,444)	(19,053)	-
1240 Due from Other Governments	12,980,770	488,567	-
1250 Accrued Interest	-	-	476,497
1260 Due from Other Funds	4,352,423	-	5,040,232
1290 Other Receivables	298,241	-	-
1300 Inventories	13,552	-	-
1410 Prepayments	4,527	-	99,769
1000 Total Assets	<u>\$ 34,612,658</u>	<u>\$ 10,135,066</u>	<u>\$ 79,921,970</u>
LIABILITIES			
2110 Accounts Payable	\$ 359,192	\$ -	\$ 278,782
2120 Short Term Debt Payable - Current	74	-	-
2150 Payroll Deductions and Withholdings Payable	15,518	-	-
2160 Accrued Wages Payable	6,055,292	-	-
2170 Due to Other Funds	5,117,895	-	4,040,232
2180 Due to Other Governments	-	-	-
2200 Accrued Expenditures	375,196	-	-
2300 Unearned Revenue	-	-	-
2000 Total Liabilities	<u>11,923,167</u>	<u>-</u>	<u>4,319,014</u>
DEFERRED INFLOWS OF RESOURCES			
2601 Unavailable Revenue - Property Taxes	920,427	362,017	-
2600 Total Deferred Inflows of Resources	<u>920,427</u>	<u>362,017</u>	<u>-</u>
FUND BALANCES			
Nonspendable Fund Balance:			
3410 Inventories	13,552	-	-
3430 Prepaid Items	4,527	-	-
Restricted Fund Balance:			
3450 Federal or State Funds Grant Restriction	-	-	-
3470 Capital Acquisition and Contractual Obligation	-	-	71,616,426
3480 Retirement of Long-Term Debt	-	9,773,049	-
Committed Fund Balance:			
3510 Construction	-	-	3,986,530
3545 Other Committed Fund Balance	-	-	-
3600 Unassigned Fund Balance	21,750,985	-	-
3000 Total Fund Balances	<u>21,769,064</u>	<u>9,773,049</u>	<u>75,602,956</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 34,612,658</u>	<u>\$ 10,135,066</u>	<u>\$ 79,921,970</u>

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

Other Funds	Total Governmental Funds
\$ 341,172	\$ 34,388,180
-	65,585,664
-	1,349,941
-	(67,497)
2,632,132	16,101,469
-	476,497
77,663	9,470,318
86,265	384,506
-	13,552
-	104,296
<u>\$ 3,137,232</u>	<u>\$ 127,806,926</u>
\$ 252,893	\$ 890,867
-	74
868	16,386
526,068	6,581,360
312,191	9,470,318
780	780
-	375,196
33,629	33,629
<u>1,126,429</u>	<u>17,368,610</u>
-	1,282,444
-	1,282,444
-	13,552
-	4,527
1,568,869	1,568,869
-	71,616,426
-	9,773,049
-	3,986,530
441,934	441,934
-	21,750,985
<u>2,010,803</u>	<u>109,155,872</u>
<u>\$ 3,137,232</u>	<u>\$ 127,806,926</u>

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

EXHIBIT C-2

Total Fund Balances - Governmental Funds	\$ 109,155,872
1 Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund financial statements.	184,266,775
2 Accumulated depreciation is not reported in the fund financial statements.	(74,759,604)
3 Bonds payable and maintenance tax notes payable are not reported in the fund financial statements.	(151,300,000)
4 Property tax revenue reported as unavailable revenue in the fund financial statements is recognized as revenue in the government-wide financial statements.	1,282,444
5 Interest on outstanding debt is accrued in the government-wide financial statements, whereas in the fund financial statements interest expenditures are reported when due.	(2,394,698)
6 Bond and note premiums are not recognized in the fund financial statements.	(11,251,225)
7 The deferred charge on bond refundings is not recognized in the fund financial statements.	2,256,148
8 Included in the items related to government-wide long-term debt is the recognition of the District's proportionate share of the net pension liability required by GASB 68 in the amount of \$24,828,565, Deferred Inflows of Resources related to TRS Pensions in the amount of \$5,560,449, and Deferred Outflows of Resources related to TRS Pensions in the amount of \$15,108,530. This results in a decrease in Net Position in the amount of \$15,280,484.	(15,280,484)
9 Included in the items related to government-wide long-term debt is the recognition of the District's proportionate share of the net Other Post-Employment Benefit (OPEB) liability required by GASB 75 in the amount of \$11,050,590, a Deferred Resource Inflow related to TRS OPEB in the amount of \$16,707,861 and a Deferred Resource Outflow related to TRS OPEB in the amount of \$6,297,172. This amounted to a net decrease in Net Position in the amount of \$21,461,279.	(21,461,279)
29 Net Position of Governmental Activities	\$ 20,513,949

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

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

Data Control Codes	10 General Fund	50 Debt Service Fund	60 Capital Projects
REVENUES:			
5700 Total Local and Intermediate Sources	\$ 29,637,798	\$ 12,917,727	\$ 3,917,933
5800 State Program Revenues	41,880,445	1,383,661	-
5900 Federal Program Revenues	1,261,020	-	-
5020 Total Revenues	<u>72,779,263</u>	<u>14,301,388</u>	<u>3,917,933</u>
EXPENDITURES:			
Current:			
0011 Instruction	36,269,418	-	-
0012 Instructional Resources and Media Services	745,124	-	-
0013 Curriculum and Instructional Staff Development	1,788,166	-	-
0021 Instructional Leadership	1,088,788	-	-
0023 School Leadership	4,480,978	-	-
0031 Guidance, Counseling, and Evaluation Services	3,254,237	-	-
0032 Social Work Services	127,781	-	-
0033 Health Services	911,215	-	-
0034 Student (Pupil) Transportation	3,518,221	-	-
0035 Food Services	-	-	-
0036 Extracurricular Activities	2,596,547	-	-
0041 General Administration	3,102,536	-	-
0051 Facilities Maintenance and Operations	7,661,503	-	1,701,814
0052 Security and Monitoring Services	1,582,682	-	-
0053 Data Processing Services	1,828,836	-	286,425
0061 Community Services	1,690,013	-	-
Debt Service:			
0071 Principal on Long-Term Liabilities	300,000	8,570,000	-
0072 Interest on Long-Term Liabilities	148,250	4,864,067	-
0073 Bond Issuance Cost and Fees	500	3,300	624,933
Capital Outlay:			
0081 Facilities Acquisition and Construction	-	-	11,428,467
Intergovernmental:			
0099 Other Intergovernmental Charges	367,647	-	-
6030 Total Expenditures	<u>71,462,442</u>	<u>13,437,367</u>	<u>14,041,639</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,316,821</u>	<u>864,021</u>	<u>(10,123,706)</u>
OTHER FINANCING SOURCES (USES):			
7911 Capital Related Debt Issued	-	-	76,335,000
7915 Transfers In	-	-	1,000,000
7916 Premium or Discount on Issuance of Bonds	-	47,955	4,289,933
8911 Transfers Out (Use)	(1,000,000)	-	-
7080 Total Other Financing Sources (Uses)	<u>(1,000,000)</u>	<u>47,955</u>	<u>81,624,933</u>
1200 Net Change in Fund Balances	316,821	911,976	71,501,227
0100 Fund Balance - July 1 (Beginning)	<u>21,452,243</u>	<u>8,861,073</u>	<u>4,101,729</u>
3000 Fund Balance - June 30 (Ending)	<u>\$ 21,769,064</u>	<u>\$ 9,773,049</u>	<u>\$ 75,602,956</u>

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

	Other Funds	Total Governmental Funds
\$	1,847,057	\$ 48,320,515
	1,951,371	45,215,477
	7,562,095	8,823,115
	11,360,523	102,359,107
	4,706,210	40,975,628
	37,415	782,539
	1,071,437	2,859,603
	5,000	1,093,788
	129,630	4,610,608
	386,935	3,641,172
	500	128,281
	24,531	935,746
	27,500	3,545,721
	4,340,659	4,340,659
	222,744	2,819,291
	32,027	3,134,563
	393,575	9,756,892
	(23,059)	1,559,623
	230,500	2,345,761
	29,500	1,719,513
	-	8,870,000
	-	5,012,317
	-	628,733
	-	11,428,467
	-	367,647
	11,615,104	110,556,552
	(254,581)	(8,197,445)
	-	76,335,000
	-	1,000,000
	-	4,337,888
	-	(1,000,000)
	-	80,672,888
	(254,581)	72,475,443
	2,265,384	36,680,429
\$	2,010,803	\$ 109,155,872

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

EXHIBIT C-4

Total Net Change in Fund Balances - Governmental Funds	\$ 72,475,443
Current year capital asset additions are expenditures in the fund financial statements, but they are shown as increases in capital assets in the government-wide financial statements. The net effect of reclassifying the current year asset additions is to increase net position.	14,481,912
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 in the government-wide financial statements.	(4,960,558)
Current year issuances of capital related bonds are shown as other financing sources in the fund financial statements, but are shown as increases in long-term debt in the government-wide financial statements. The district issued bonds of \$76,335,000 with related bond premiums of \$4,337,887.	(80,672,887)
Current year long-term debt principal payments on notes payable and bonds payable are expenditures in the fund financial statements, but are shown as reductions in long-term debt in the government-wide financial statements.	8,870,000
Interest on outstanding debt is accrued in the government-wide financial statements, whereas in the fund financial statements interest expenditures are reported when due. The current year increase in accrued interest payable decreases the change in net position in the government-wide financial statements.	(1,268,362)
Revenues from property taxes are shown as unavailable in the fund financial statements until they are considered available to finance current expenditures, but such revenues are recognized when assessed net of an allowance for uncollectible accounts in the government-wide financial statements.	(310,440)
Bond and note premiums are not amortized in the fund financial statements, but are reported net of amortization in the government-wide financial statements.	890,790
Current year amortization of the deferred charge on bond refundings is not reported in the fund financial statements, but is shown as a reduction of the deferred charge in the government-wide financial statements.	(202,951)
The implementation of GASB 68 required that certain expenditures be de-expended and recorded as deferred resource outflows. TRS contributions made after the measurement date of 8/31/2023 caused the change in the ending net position to increase \$216,812. These contributions were replaced with the District's pension expense for the year of \$82,931,148, which caused a decrease in the change in net position. The net effect of both of these is to decrease the change in net position by \$2,714,336.	(2,714,336)
The implementation of GASB 75 required that certain expenditures be de-expended and recorded as deferred resource outflows. TRS OPEB contributions made after the measurement date of 8/31/2023 but during the current fiscal year caused the ending net position to increase in the amount of \$2,031. These contributions were replaced with the District's OPEB negative expense for the year of \$2,109,561, which caused an increase in the change in net position. The net effect of both of these is to increase the change in net position by \$2,144,592.	2,144,592
Change in Net Position of Governmental Activities	\$ 8,733,203

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

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

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 36,344,288	\$ 31,879,883	\$ 29,637,798	\$ (2,242,085)
5800 State Program Revenues	35,308,424	40,239,748	41,880,445	1,640,697
5900 Federal Program Revenues	1,250,000	1,250,000	1,261,020	11,020
5020 Total Revenues	72,902,712	73,369,631	72,779,263	(590,368)
EXPENDITURES:				
Current:				
0011 Instruction	37,117,651	36,849,589	36,269,418	580,171
0012 Instructional Resources and Media Services	920,129	780,129	745,124	35,005
0013 Curriculum and Instructional Staff Development	2,182,763	1,848,442	1,788,166	60,276
0021 Instructional Leadership	1,088,919	1,090,394	1,088,788	1,606
0023 School Leadership	4,340,225	4,535,965	4,480,978	54,987
0031 Guidance, Counseling, and Evaluation Services	3,216,135	3,408,989	3,254,237	154,752
0032 Social Work Services	226,142	169,778	127,781	41,997
0033 Health Services	980,432	980,432	911,215	69,217
0034 Student (Pupil) Transportation	3,497,449	3,615,154	3,518,221	96,933
0036 Extracurricular Activities	2,495,249	2,731,165	2,596,547	134,618
0041 General Administration	2,982,675	3,113,065	3,102,536	10,529
0051 Facilities Maintenance and Operations	7,723,735	7,907,073	7,661,503	245,570
0052 Security and Monitoring Services	1,592,541	1,733,041	1,582,682	150,359
0053 Data Processing Services	1,748,753	2,011,501	1,828,836	182,665
0061 Community Services	1,826,414	1,701,414	1,690,013	11,401
Debt Service:				
0071 Principal on Long-Term Liabilities	285,000	535,000	300,000	235,000
0072 Interest on Long-Term Liabilities	190,000	190,000	148,250	41,750
0073 Bond Issuance Cost and Fees	500	500	500	-
Capital Outlay:				
0081 Facilities Acquisition and Construction	53,000	53,000	-	53,000
Intergovernmental:				
0095 Payments to Juvenile Justice Alternative Ed. Prg.	45,000	45,000	-	45,000
0099 Other Intergovernmental Charges	390,000	390,000	367,647	22,353
6030 Total Expenditures	72,902,712	73,689,631	71,462,442	2,227,189
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(320,000)	1,316,821	1,636,821
OTHER FINANCING SOURCES (USES):				
7913 Right-to-Use Lease and SBITA Proceeds	-	320,000	-	(320,000)
8911 Transfers Out (Use)	-	-	(1,000,000)	(1,000,000)
7080 Total Other Financing Sources (Uses)	-	320,000	(1,000,000)	(1,320,000)
1200 Net Change in Fund Balances	-	-	316,821	316,821
0100 Fund Balance - July 1 (Beginning)	21,452,243	21,452,243	21,452,243	-
3000 Fund Balance - June 30 (Ending)	\$ 21,452,243	\$ 21,452,243	\$ 21,769,064	\$ 316,821

RED OAK INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2024

	Total Custodial Funds
<hr/>	
ASSETS	
Cash and Cash Equivalents	\$ 65,686
Total Assets	65,686
NET POSITION	
Unrestricted Net Position	65,686
Total Net Position	\$ 65,686

RED OAK INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	Total Custodial Funds
ADDITIONS:	
Contributions to Student Groups	\$ 204,137
Total Additions	204,137
DEDUCTIONS:	
Supplies and Materials	278,969
Total Deductions	278,969
Change in Fiduciary Net Position	(74,832)
Total Net Position - July 1 (Beginning)	140,518
Total Net Position - June 30 (Ending)	\$ 65,686

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

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RED OAK INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Red Oak Independent School District's (the "District") is a public educational agency operating under the applicable rules and regulations of the State of Texas. The District's combined financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units in conjunction with the Texas Education Agency's Financial Accountability System Resource Guide (FAR). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the District are described below.

A. REPORTING ENTITY

The Board of Trustees, a seven member group elected by registered voters of the District, has fiscal accountability over all activities related to public elementary and secondary education within the jurisdiction of the District. The Board of Trustees is elected by the public. The Trustees as a body corporate have the exclusive power and duty to govern and oversee the management of the public schools of the District. All powers and duties not specifically delegated by statute to the Texas Education Agency (Agency) or to the State Board of Education are reserved for the trustees, and the Agency may not substitute its judgment for the lawful exercise of those powers and duties by the trustees. The District is not included in any other governmental "reporting entity" as defined in Section 2100, Codification of Governmental Accounting and Financial Reporting Standards.

The District's basic financial statements include the accounts of all District operations. The criteria for including organizations as component units within the District's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the District holds the corporate powers of the organization
- the District appoints a voting majority of the organization's board
- the District is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the District
- there is fiscal dependency by the organization on the District

Based on the aforementioned criteria, Red Oak Independent School District has no component units.

B. BASIS OF PRESENTATION

The government-wide financial statements (the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. The effect of interfund activity, within the governmental and business-type activities columns, has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given program and 2) operating or capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as general revenues.

RED OAK INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

Fund Financial Statements:

The District segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. These statements present each major fund as a separate column on the fund financial statements; all non-major funds are aggregated and presented in a single column.

Governmental funds are those funds through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources. The District has presented the following major governmental funds:

1. **General Fund** - This fund is established to account for resources financing the fundamental operations of the District, in partnership with the community, in enabling and motivating students to reach their full potential. All revenues and expenditures not required to be accounted for in other funds are included here. This is a budgeted fund and any fund balances are considered resources available for current operations. Fund balances may be appropriated by the Board of Trustees to implement its responsibilities.
2. **Debt Service Fund** – This governmental fund is established to account for payment of principal and interest on long-term general obligation debt and other long-term debts for which a tax has been dedicated. This is a budgeted fund. Any unused debt service fund balances are transferred to the General Fund after all of the related debt obligations have been met.
3. **Capital Projects Fund** - This governmental fund was established to account for local funds and proceeds of the 2019 Maintenance Tax Notes to be used for various construction and renovation projects and equipment acquisitions.

Additionally, the District reports the following fund types:

1. **Special Revenue Funds** - These funds are established to account for federally financed or expenditures legally restricted for specified purposes. In many special revenue funds, any unused balances are returned to the grantor at the close of specified project periods. For funds in this fund type, project accounting is employed to maintain integrity for the various sources of funds.
2. **Fiduciary Funds** - These funds are used to account for activities of student groups and other organizational activities on a fiduciary basis. If any unused resources are declared surplus by the student groups, they are transferred to the General Fund with a recommendation to the Board for an appropriate utilization through a budgeted program. No resources were declared surplus in the current fiscal year.

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

RED OAK INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and deferred outflows of resources; and liabilities (whether current or non-current) and deferred inflows of resources are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total position. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers property taxes as available if they are collected within 60 days after year-end. A one-year availability period is used for recognition of all other Governmental Fund revenues. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

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.

The fiduciary net position of the Teacher Retirement System of Texas (TRS) TRS-Care Plan has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense, and information about assets, liabilities and additions to/deductions from TRS-Care's fiduciary net position. Benefit payments are recognized when due and payable in accordance with the benefit terms. There are no investments as this is a pay-as-you-go plan and all cash is held in a cash account.

The revenues susceptible to accrual are property taxes, charges for services, interest income and intergovernmental revenues. All other Governmental Fund Type revenues are recognized when received.

Revenues from state and federal grants are recognized as earned when the related program expenditures are incurred. Funds received but unearned are reflected as unearned revenues, and funds expended but not yet received are shown as receivables.

Revenue from investments, including governmental external investment pool, is based upon fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. Most investments are reported at amortized cost when the investments have remaining maturities of one year or less at time of purchase. External investment pools are permitted to report short-term debt investments at amortized cost, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing of the issuer, or other factors. For that purpose, a pool's short-term investments are those with remaining maturities of up to ninety days.

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In accordance with the FAR, the District has adopted and installed an accounting system which exceeds the minimum requirements prescribed by the State Board of Education and approved by the State Auditor. Specifically, the District's accounting system uses codes and the code structure presented in the Accounting Code Section of the FAR.

D. BUDGETARY CONTROL

Formal budgetary accounting is employed for all required Governmental Fund Types, as outlined in TEA's FAR module, and is presented on the modified accrual basis of accounting consistent with generally accepted accounting principles. The budget is prepared and controlled at the function level within each organization to which responsibility for controlling operations is assigned.

The official school budget was prepared for adoption for required Governmental Fund Types prior to June 20 of the preceding fiscal year for the subsequent fiscal period beginning July 1. The budget is formally adopted by the Board of Trustees at a public meeting held at least ten days after public notice has been given. The budget is prepared by fund, function, object, and organization. The budget is controlled at the organizational level by the appropriate department head or campus principal within Board allocations. Therefore, organizations may transfer appropriations as necessary without the approval of the board unless the intent is to cross fund, function or increase the overall budget allocations. Control of appropriations by the Board of Trustees is maintained within Fund Groups at the function code level and revenue object code level.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund, the Debt Service Fund and the Food Service Fund. The other special revenue funds adopt project-length budgets. Each annual budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles. The budget is amended throughout the year by the Board of Trustees. Such amendments are reflected in the official minutes of the Board.

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

June 30, 2024	<u>Fund Balance</u>
Appropriated Budget Funds – Food Service Special Revenue Fund	\$1,487,279
Nonappropriated Budget Funds	<u>523,524</u>
All Special Revenue Funds	<u>\$2,010,803</u>

E. ENCUMBRANCE ACCOUNTING

The District employs encumbrance accounting, whereby encumbrances for goods or purchased services are documented by purchase orders and contracts. An encumbrance represents a commitment of Board appropriation related to unperformed contracts for goods and services. The issuance of a purchase order or the signing of a contract creates an encumbrance but does not represent an expenditure for the period, only a commitment to expend resources. Appropriations lapse at June 30 and encumbrances outstanding at that time are either canceled or appropriately provided for in the subsequent year's budget.

RED OAK INDEPENDENT SCHOOL DISTRICT
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F. INVENTORIES

The consumption method is used to account for inventories of paper. Under this method, paper is carried in an inventory account of the respective fund at average cost and is subsequently charged to expenditures when consumed. Other supplies are recorded as expenditures when purchased. In the governmental funds, a nonspendable category of fund balance indicates that inventories are unavailable as current expendable financial resources.

G. INTERFUND RECEIVABLES AND PAYABLES

Short-term amounts owed between funds are classified as “Due to/from other funds”. Interfund loans are classified as “Advances to/from other funds” and are offset by a fund balance reserve account.

H. CAPITAL ASSETS

Capital assets, which includes property, plant, equipment, and infrastructure assets, are reported in the governmental activities columns in the government-wide financial statements. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their fair market value on the date donated. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized. Interest has not been capitalized during the construction period on property, plant and equipment.

Assets capitalized have an original cost of \$5,000 or more and over one-year of useful life. Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

Buildings	25-40 Years
Furniture and Equipment	10-24 Years

I. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows and inflows of resources are reported in the statement of financial position as described below:

A deferred outflow of resources is a consumption of a government’s net position (a decrease in assets in excess of any related decrease in liabilities or an increase in liabilities in excess of any related increase in assets) by the government that is applicable to a future reporting period. The District has three items that qualify for reporting in this category:

Deferred outflows of resources for refunding - Reported in the government-wide statement of net position, the deferred charge on bond refundings results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The amount of deferred outflows reported in the governmental activities for the deferred charge on bond refundings at June 30, 2024 was \$2,256,148.

Deferred outflows of resources for pension - Reported in the government-wide financial statement of net position, this deferred outflow results from pension plan contributions made after the measurement date of the net pension liability and the results of differences between expected and actual actuarial experiences. The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the next fiscal year. The other pension related deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan which is currently approximately 5.6705 years.

RED OAK INDEPENDENT SCHOOL DISTRICT
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A deferred outflow for pension expense also results from payments made to the TRS pension plan by the District after the plan's measurement date. The total amount of deferred outflows reported in the governmental activities for deferred pension expenses at June 30, 2024 was \$15,108,530.

Deferred outflows of resources for OPEB - Reported in the government-wide financial statement of net position, this deferred outflow results from OPEB plan contributions made after the measurement date of the net OPEB liability and the results of differences between expected and actual investment earnings and changes in proportionate share. The deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the next fiscal year. The other OPEB related deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with OPEB through the OPEB plan which is currently approximately 9.2215 years. The total amount of deferred outflows reported in the governmental activities for deferred OPEB expenses at June 30, 2024 was \$6,297,172.

A deferred inflow of resources is an acquisition of a government's net position (an increase in assets in excess of any related increase in liabilities or a decrease in liabilities in excess of any related decrease in assets) by the government that is applicable to a future reporting period. The District has three items that qualify for reporting in this category:

Deferred inflows of resources for unavailable revenues - Reported only in the governmental funds balance sheet, unavailable revenues from property taxes arise under the modified accrual basis of accounting. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The District reported property taxes that are unavailable as deferred inflows of resources in the fund financial statements. The amount of deferred inflows of resources reported in the governmental funds at June 30, 2024 was \$1,282,444.

Deferred inflows of resources for pension - Reported in the government-wide financial statement of net position, these deferred inflows result primarily from differences between projected and actual earnings on pension plan investments. These amounts will be amortized over a closed five year period. In fiscal year 2024, the District reported deferred inflows of resources for pensions in the governmental activities in the amount of \$5,560,449.

Deferred inflows of resources for OPEB - Reported in the government-wide financial statement of net position, these deferred inflows result primarily from differences between expected and actual experience and from changes in assumptions. These amounts will be amortized over the average expected remaining service life (AERSL) of all members (9.2215 years for the 2023 measurement year). In fiscal year 2024, the District reported deferred inflows of resources for OPEB in the governmental activities in the amount of \$16,707,861.

J. COMPENSATED ABSENCES

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. 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 District. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

RED OAK INDEPENDENT SCHOOL DISTRICT
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K. NET POSITION

Net position represents the difference between assets and deferred outflows of resources; and liabilities and deferred inflows of resources in the government-wide statement of net position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation's adopted by the District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

When both restricted and unrestricted net position is available, restricted net position is expended before unrestricted net position if such use is consistent with the restricted purpose.

L. LONG-TERM OBLIGATIONS

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize 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.

M. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During fiscal 2024, the district purchased commercial insurance to cover general liabilities. There were no significant reductions in coverage in the past fiscal year, and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

N. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2. FUND BALANCES

The District has implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent.

Fund Balance Classification: The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

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- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The District has classified inventories as being nonspendable as these items are not expected to be converted to cash.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Debt service resources are to be used for future servicing of the District's bonded debt and are restricted through debt covenants. Food Service and other federal and state grant resources are restricted because their use is restricted pursuant to the mandates of the National School Lunch and Breakfast Program or other grant requirements.
- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the District's Board of Trustees. The Board of Trustees establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This can also be done through adoption and amendment of the budget. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Board of Trustees have committed resources as of June 30, 2024 for campus activities, local grants, and future construction.
- Assigned: This classification includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Trustees or through the Board of Trustees delegating this responsibility to other individuals in the District. Under the District's adopted policy, the Board of Trustees or the Superintendent may assign amounts for specific purposes. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.
- Unassigned: This classification includes all amounts not included in other spendable classifications, including the residual fund balance of the General Fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Trustees has provided otherwise in its commitment or assignment actions.

General Fund

The General Fund has unassigned fund balance of \$21,750,985 at June 30, 2024. Inventories of \$13,552 and Prepaid Items of \$4,527 are considered nonspendable fund balances.

Other Major Funds

The Debt Service Fund has restricted funds of \$9,773,049 at June 30, 2024 consisting primarily of property tax collections that are restricted for debt service payments on bonded debt.

The local Capital Projects Fund has \$3,986,530 committed for future construction and \$71,616,426 of restricted funds for Capital Acquisition.

RED OAK INDEPENDENT SCHOOL DISTRICT
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Other Funds

The fund balance of \$407,357 of the Campus Activity Fund, \$31,573 of the Education Foundation Grants Fund, and \$3,004 of other local grant funds (all special revenue funds) are shown as committed due to Board policy committing those funds to campus activities and grant activities. The following special revenue funds fund balances are restricted by federal or state grant restrictions:

National Breakfast & Lunch Program	\$1,487,279
Summer Feeding Program	57,431
Advanced Placement Incentives	20,313
Other State Programs	<u>3,846</u>
Total	<u>\$1,568,869</u>

NOTE 3. DEPOSITS AND INVESTMENTS

The District’s funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust, with the District’s agent bank, approved pledged securities in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank’s dollar amount of Federal Deposit Insurance Corporation (“FDIC”) insurance.

1. Cash Deposits:

At June 30, 2024, the carrying amount of the District’s deposits (checking accounts and interest-bearing demand accounts) and petty cash was \$2,045,526 and the bank balance was \$5,000,803. The District’s cash deposits at June 30, 2024 were entirely covered by FDIC insurance or by pledged collateral held by the District’s agent bank in the District’s name.

2. Investments:

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 the District 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 District to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) Mutual Funds, (8) Investment pools, (9) guaranteed investment contracts, (10) and common trust funds. The Act also requires the District to have independent auditors perform test procedures related to investment practices as provided by the Act. The District is in substantial compliance with the requirements of the Act and with local policies.

RED OAK INDEPENDENT SCHOOL DISTRICT
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In compliance with the Public Funds Investment Act, the District has adopted a deposit and investment policy. That policy addresses the following risks:

- a. Custodial Credit Risk – Deposits: In the case of deposits, this is the risk that, in the event of a bank failure, the District’s deposits may not be returned to it. As of June 30, 2024, the District’s cash deposits totaled \$5,000,803. This entire amount was either collateralized with securities held by the District’s agent or covered by FDIC insurance. Thus, the District’s deposits are not exposed to custodial credit risk.
- b. Custodial Credit Risk - Investments: For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At June 30, 2024, the District held investments in three public funds investment pools. Investments in external investment pools are considered unclassified as to custodial credit risk because they are not evidenced by securities that exist in physical or book entry form.
- c. Credit Risk: This is the risk that an issuer or other counterparty to an investment will be unable to fulfill its obligations. The rating of securities by nationally recognized rating agencies is designed to give an indication of credit risk. The credit quality rating for Lone Star Investment Pool, TexPool Investment Pool, and TexSTAR Investment Pool at year-end was AAAM (Standard & Poor’s).
- d. Interest Rate Risk: This is the risk that changes in interest rates will adversely affect the fair value of an investment. The District manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to less than one year from the time of purchase. The weighted average maturity for the District’s investments in external investment pools is less than 90 days.
- e. Foreign Currency Risk: This is the risk that exchange rates will adversely affect the fair value of an investment. At June 30, 2024, the District was not exposed to foreign currency risk.
- f. Concentration of Credit Risk: This is the risk of loss attributed to the magnitude of the District’s investment in a single issuer (i.e., lack of diversification). Concentration risk is defined as positions of 5 percent or more in the securities of a single issuer. Investment pools are excluded from the 5 percent disclosure requirement.

Public funds investment pools in Texas (“Pools”) are established under the authority of the Interlocal Cooperation Act, Chapter 79 of the Texas Government Code, and are subject to the provisions of the Public Funds Investment Act (the “Act”), Chapter 2256 of the Texas Government Code. In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires Pools to: 1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; 2) maintain a continuous rating of no lower than AAA or AAA-m or an equivalent rating by at least one nationally recognized rating service; and 3) maintain the fair value of its underlying investment portfolio within one half of one percent of the value of its shares.

The District’s investments in Pools are reported at an amount determined by the fair value per share of the pool’s underlying portfolio, unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission (“SEC”) as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC’s Rule 2a7 of the Investment Company Act of 1940.

RED OAK INDEPENDENT SCHOOL DISTRICT
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The District's investments at June 30, 2024, are shown below:

Name	Carrying Amount	Fair Value
UMB Investment Pool	\$65,585,322	\$65,585,322
Lone Star Investment Pool	32,150,976	32,150,976
TexPool Investment Pool	4,257	4,257
TexSTAR Investment Pool	<u>252,908</u>	<u>252,908</u>
	<u>\$97,993,463</u>	<u>\$97,993,463</u>

Fair Value Measurements

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 hierarchy, 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 judgement and considers factors specific to each asset or liability.

The District's investments in public funds investment pools are not required to be measured at fair value but are measured at amortized cost.

NOTE 4. CAPITAL ASSETS

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

	Balance July 1, 2023	Additions/ Completions	Retirement/ Adjustments	Balance June 30, 2024
Governmental Activities:				
Capital assets not being depreciated				
Land	\$ 5,967,901	\$ -	\$ -	\$ 5,967,901
Construction in Progress	1,620,806	12,594,538	-	14,215,344
Total Capital assets not being depreciated	<u>7,588,707</u>	<u>12,594,538</u>	<u>-</u>	<u>20,183,245</u>
Capital assets, being depreciated				
Buildings and Improvements	152,077,381	281,730	-	152,359,111
Furniture and Equipment	10,333,899	1,605,644	(215,124)	11,724,419
Total capital assets being depreciated	<u>162,411,280</u>	<u>1,887,374</u>	<u>(215,124)</u>	<u>164,083,530</u>
Less accumulated depreciation for:				
Buildings and Improvements	(63,616,140)	(4,170,302)	-	(67,786,442)
Furniture and Equipment	(6,398,030)	(790,256)	215,124	(6,973,162)
Total accumulated depreciation	<u>(70,014,170)</u>	<u>(4,960,558)</u>	<u>215,124</u>	<u>(74,759,604)</u>
Total capital assets, being depreciated, net	<u>92,397,110</u>	<u>(3,073,184)</u>	<u>-</u>	<u>89,323,926</u>
Governmental activities capital assets, net	<u>\$99,985,817</u>	<u>\$9,521,354</u>	<u>\$ -</u>	<u>\$ 109,507,171</u>

RED OAK INDEPENDENT SCHOOL DISTRICT
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Depreciation expense was charged as direct expense to programs of the District as follows:

Governmental activities:	
Instruction	\$2,251,690
Instructional Resources & Media Services	31,136
Curriculum & Staff Development	31,090
Instructional Leadership	63,613
School Leadership	220,245
Guidance, Counseling & Evaluation Services	157,184
Health Services	30,964
Transportation	595,045
Food Services	142,148
Extracurricular Activities	553,209
General Administration	38,215
Plant Maintenance and Operations	468,076
Security & Monitoring Services	231,640
Data Processing Services	115,635
Community Services	<u>30,668</u>
Total depreciation expense-Governmental activities	<u>\$4,960,558</u>

NOTE 5. LONG-TERM DEBT

Long-term debt includes par bonds and capital appreciation (deep discount) serial bonds. All long-term debt represents transactions in the District's governmental activities.

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

The following is a summary of the changes in the District's Long-term Debt for the year ended June 30, 2024:

Description	Interest Rate Payable	Original Issue Amount	Amounts Outstanding 7/1/23	Additions	Retired	Amounts Outstanding 6/30/24	Due Within One Year
Bonded Indebtedness:							
2013 School Refunding	2.00-4.00%	6,910,000	\$ -	\$ -	\$ -	\$ -	\$ -
2014 School Refunding	2.00-4.00%	8,610,000	6,450,000	-	6,450,000	-	-
2015 School Refunding	1.30-3.75%	8,770,000	6,575,000	-	515,000	6,060,000	535,000
2016 School Refunding	2.00-4.00%	8,780,000	8,575,000	-	25,000	8,550,000	30,000
2017 School Refunding	3.25-5.00%	45,775,000	42,520,000	-	1,035,000	41,485,000	1,065,000
2019 School Refunding	3.00-4.00%	8,225,000	7,495,000	-	270,000	7,225,000	275,000
2019A School Refunding	3.00-5.00%	8,900,000	8,155,000	-	275,000	7,880,000	285,000
2023 School Building	4.00-5.00%	76,335,000		76,335,000		76,355,000	2,360,000
Total Bonded Indebtedness			79,770,000	76,335,000	8,570,000	147,535,000	4,550,000
Premiums on Bonds			7,407,868	4,337,887	861,546	10,884,209	-
Premium on Maintenance Tax Notes			396,260	-	29,244	367,016	-
Maintenance Tax Notes - 2019	3.00-5.00%		4,065,000	-	300,000	3,765,000	315,000
Total Obligations of District			<u>\$ 91,639,128</u>	<u>\$ -</u>	<u>\$ 9,760,790</u>	<u>\$ 162,551,225</u>	<u>\$ 4,865,000</u>

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General Obligation Bonds are direct obligations issued on a pledge of the general taxing power for the payment of the debt obligations of the District. General Obligation Bonds require the District to compute, at the time taxes are levied, the rate of tax required to provide (in each year bonds are outstanding) a fund to pay interest and principal at maturity. The District is in compliance with this requirement.

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

Presented below is a summary of general obligation bond requirements to maturity:

Year Ended June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2025	\$ 4,550,000	\$6,214,988	\$ 10,764,988
2026	4,790,000	5,994,737	10,784,737
2027	4,260,000	5,763,187	10,023,187
2028	5,205,000	5,539,413	10,744,413
2029	4,790,000	5,285,837	10,075,837
2030-2034	32,080,000	22,378,463	54,458,463
2035-2039	44,730,000	14,799,881	59,529,881
2040-2044	13,750,000	8,654,500	22,404,500
2045-2049	17,055,000	5,366,200	22,421,200
2050-2054	<u>16,325,000</u>	<u>1,665,200</u>	<u>17,990,200</u>
	<u>\$147,535,000</u>	<u>\$81,662,406</u>	<u>\$229,197,406</u>

NOTE 6. DEFERRED CHARGE ON BOND REFUNDINGS

The District's deferred charge on bond refundings as of June 30, 2024 is as follows:

Balance – June 30, 2023	\$2,459,099
Current year amortization	<u>(202,951)</u>
Balance – June 30, 2024	<u>\$2,256,148</u>

NOTE 7. NOTES PAYABLE

The District issued \$5,225,000 of Maintenance Tax Notes on August 20, 2019. The notes were issued with interest rates from 3.0% to 5.0%. The net proceeds of \$5,650,000 (\$5,225,000 par amount of notes plus \$509,338 of net premium received on the notes, less \$84,338 of underwriting fees and other issuance costs) were to be used for construction, renovations, and equipment acquisition.

Future maintenance tax notes debt service requirements to maturity are as follows:

Year Ended June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2025	315,000	133,250	448,250
2026	330,000	117,500	447,500
2027	345,000	104,300	449,300
2028	355,000	90,500	445,500
2029	370,000	76,300	446,300
2030-2034	<u>2,050,000</u>	<u>188,100</u>	<u>2,238,100</u>
	<u>\$3,765,000</u>	<u>\$ 709,950</u>	<u>\$4,474,950</u>

RED OAK INDEPENDENT SCHOOL DISTRICT
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FOR THE YEAR ENDED JUNE 30, 2024

NOTE 8. PROPERTY TAXES

Property taxes are considered available when collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The District levies its taxes on October 1 on the assessed (appraised) 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 upon receipt of the tax bill and are past due and subject to interest if not paid by February 1 of the year following the October 1 levy date. The assessed value of the property tax roll upon which the levy for the 2023-24 fiscal period was based on was \$3,762,120,416. Taxes are delinquent if not paid by June 30. Delinquent taxes are subject to both penalty and interest charges plus 15 % delinquent collection fees for attorney costs.

The tax rates assessed for the year ended June 30, 2024, to finance General Fund operations and the payment of principal and interest on general obligation long-term debt were \$0.7575 and \$0.3481 per \$100 valuation, respectively, for a total of \$1.1056 per \$ 100 valuation.

Current tax collections for the year ended June 30, 2024 were 97.93% of the June 30, 2024 adjusted tax levy. Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy. Allowances for uncollectible taxes within the General and Debt Service Funds are based on historical experience in collecting 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. As of June 30, 2024, property taxes receivable, net of estimated uncollectible taxes, totaled \$968,871 and \$381,070 for the General and Debt Service Funds, respectively.

Property taxes are recorded as receivables and unavailable revenue at the time the taxes are assessed. Revenues are recognized as the related ad valorem taxes are collected.

NOTE 9. PROPERTY TAX ABATEMENT AGREEMENT

The District entered into an agreement with Triumph Aerostructures, LLC in 2013 to assist in the development of their new facilities and the economic development of the region. The Agreement limits the appraised value on their property for the maintenance and operations (M&O) taxes on their property and started in the 2016 tax year.

Starting with the 2020 tax year, the taxable assessed value of Triumph was below the limitation thresholds so there was no variance between the M&O taxable value and the I&S taxable value. The same is true for the 2023-2024 tax year. In the spring of 2021, Triumph sold the Red Oak facility to Arlington Capital and the facility was renamed Qarbon Aerospace.

NOTE 10. DEFINED BENEFIT PENSION PLAN

Plan Description. Red Oak 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, Section 67 and Texas Government Code, Title 8, Subtitle C. The pension trust fund is a qualified pension trust under Section 401(a) of the Internal Revenue Code. The Texas Legislature establishes benefits and contribution rates within the guidelines of the Texas Constitution. The pension's Board of Trustees does not have the authority to establish or amend benefit terms.

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

RED OAK INDEPENDENT SCHOOL DISTRICT
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Pension Plan Fiduciary Net Position. Detailed information about the Teacher Retirement System's fiduciary net position is available in a separately-issued Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information. That report may be obtained on the Internet at <https://trs.texas.gov/pages/aboutpublications.aspx>, by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698, or by calling (512)542-6592.

Benefits Provided. TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3 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.

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. Actuarial implications of the funding provided in this manner are determined by the System's actuary.

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.

Employee contribution rates are set in state statute, Texas Government Code 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2020 thru 2025.

	<u>Contribution Rates</u>	
	<u>2023</u>	<u>2024</u>
Member	8.00%	8.25%
Non-Employer Contributing Entity (State)	8.00%	8.25%
Employers	8.00%	8.25%
Red Oak ISD FY2024 Employer Contributions		\$ 2,076,556
Red Oak ISD FY2024 Member Contributions		\$ 4,175,464
Red Oak ISD FY2024 NECE On-Behalf Contributions		\$ 2,942,065

Contributors to the plan include members, employers and the State of Texas as the only non-employer contributing entity. The State is the employer for senior colleges, medical schools and state agencies including the TRS. In each respective role, 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:

RED OAK INDEPENDENT SCHOOL DISTRICT
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- 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 source or a privately sponsored source, from non-educational and general, or local funds.
- All public schools must contribute 1.7 percent of the member's salary beginning in fiscal year 2022, gradually increasing to 2 percent in fiscal year 2025.

In addition to the employer contributions listed above, there are 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.

Actuarial Assumptions. The total pension liability in the August 31, 2023 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	August 31, 2022 rolled forward to August 31, 2023
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Fair Value
Single Discount Rate	7.00%
Long-term expected Investment Rate of Return	7.00%
Municipal Bond Rate as of August 2023	4.13%
Inflation	2.30%
Salary Increases Including Inflation	2.95% to 8.95%
Benefit Changes During the Year	None
Ad hoc Post Employment Benefit Changes	None

The actuarial methods and assumptions are used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2022. For a full description of these assumptions please see the actuarial valuation report dated November 12, 2022.

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

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

The long-term rate of return on pension plan investments is 7.00%.

RED OAK INDEPENDENT SCHOOL DISTRICT
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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, 2023 are summarized below:

Asset Class	Target Allocation ¹	Long-Term Expected Arithmetic Real Rate of Return ²	Expected Contribution To Long-Term Portfolio Returns
Global Equity			
U.S.	18%	4.0%	1.00%
Non-U.S. Developed	13%	4.5%	0.90%
Emerging Markets	9%	4.8%	0.70%
Private Equity	14%	7.0%	1.50%
Stable Value			
Government Bonds	16%	2.5%	0.50%
Absolute Return ⁴	0%	3.6%	0.00%
Stable Value Hedge Funds	5%	4.1%	0.20%
Real Return			
Real Estate	15%	4.9%	1.10%
Energy, Natural Resources	6%	4.8%	0.40%
Commodities	0%	4.4%	0.00%
Risk Parity			
Risk Parity	8%	4.5%	0.40%
Leverage			
Cash	2%	3.7%	0.00%
Asset Allocation Leverage	-6%	4.4%	-0.10%
Inflation Expectation	-		2.30%
Volatility Drag ³	-		-0.90%
Total	100%		8.00%

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

	1% Decrease in Discount Rate (6.00%)	Discount Rate (7.00%)	1% Increase in Discount Rate (8.00%)
Red Oak ISD's proportionate share of the net pension liability:	\$37,120,047	\$24,828,565	\$14,608,162

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2024, Red Oak Independent School District reported a liability of \$24,828,565 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to Red Oak Independent School District. The amount recognized by Red Oak 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 Red Oak Independent School District were as follows:

¹ Target allocations are based on the FY23 policy model.

² Capital Market Assumptions come from Aon Hewitt (as of 06/30/2023).

³ The volatility drag results from the conversion between arithmetic and geometric mean returns.

⁴ Absolute Return includes credit sensitive investments.

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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District's Proportionate share of the collective net pension liability	\$ 24,828,565
State's proportionate share that is associated with the District	<u>35,650,619</u>
Total	<u>\$60,479,184</u>

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

At August 31, 2023 the employer's proportion of the collective net pension liability was 0.0361456372%, an increase of 10.52% from its proportionate share of 0.0327052220% at August 31, 2022.

Changes in Assumptions and Benefits Since the Prior Actuarial Valuation.

The actuarial assumptions and methods are the same as used in the determination of the prior year's net pension liability.

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

The amount of pension expense recognized by Red Oak Independent School District in the reporting period was \$4,789,120.

For the year ended June 30, 2024 Red Oak Independent School District recognized pension expense of \$5,382,935 and revenue of \$5,382,935 for support by the State.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 884,650	\$ 300,647
Changes in actuarial assumptions	2,348,296	574,682
Difference between projected and actual investment earnings	3,613,159	-
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	2,354,951	540,103
Contributions paid to TRS subsequent to the measurement date	1,762,457	-
Total	\$10,963,513	\$1,415,432

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

RED OAK INDEPENDENT SCHOOL DISTRICT
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Year ended June 30:	Pension Expense Amount	Balance of Deferred Outflows (Deferred Inflows)
2025	\$ 1,638,631	6,146,994
2026	1,089,207	5,057,787
2027	3,488,132	1,569,655
2028	1,292,158	277,496
2029	277,496	-
Thereafter	-	-

NOTE 11. DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS

Plan Description. The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS- Care). It is a multiple-employer, cost-sharing defined Other Post-Employment Benefit (OPEB) plan with a special funding situation. The TRS-Care program was established in 1986 by the Texas Legislature.

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

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

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

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

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

	TRS-Care Monthly for Retirees	
	<u>Medicare</u>	<u>Non-Medicare</u>
Retiree*	\$ 135	\$ 200
Retiree and Spouse	529	689
Retiree* and Children	468	408
Retiree and Family	1,020	999

* or surviving spouse

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

Texas Insurance Code, section 1575.202 establishes the state’s contribution rate which is 1.25% of the employee’s salary. Section 1575.203 establishes the active employee’s rate which is .65% of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25 percent or not more than 0.75 percent of the salary of each active employee of the public school. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act. The following table shows contributions to the TRS-Care plan by type of contributor.

	<u>Contribution Rates</u>	
	<u>2023</u>	<u>2024</u>
Active Employee	0.65%	0.65%
Non-Employer Contributing Entity (State)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/private Funding remitted by Employers	1.25%	1.25%
Red Oak ISD FY23 Employer Contributions	\$468,644	
Red Oak ISD FY23 Member Contributions	\$330,608	
Red Oak ISD FY23 NECE On-behalf Contributions	\$580,163	

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

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

Actuarial Assumptions. The actuarial valuation was performed as of August 31, 2022. Update procedures were used to roll forward the Total OPEB Liability to August 31, 2023.

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. The demographic assumptions were developed in the experience study performed for TRS for the period ending August 31, 2021.

The following assumptions and other inputs used for members of TRS-Care are based on an established pattern of practice and are identical to the assumptions used in the August 31, 2022 TRS pension actuarial valuation that was rolled forward to August 31, 2023:

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

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

Additional Actuarial Methods and Assumptions:

Valuation Date	August 31, 2022 rolled forward to August 31, 2023
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate	4.13%
Aging Factors	Based on specific plan experience
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claim costs
Projected Salary Increases	2.95% to 8.95%, including inflation
Election Rates	Normal Retirement: 62% participation prior to age 65 and 25% participation after age 65
Ad hoc post-employment benefit changes	None

Discount Rate. A single discount rate of 4.13% was used to measure the total OPEB liability. There was an increase of 0.22 percent in the discount rate since the previous year. Because the investments are held in cash and there is no intentional objective to advance fund the benefits, the single discount rate is equal to the prevailing municipal bond rate.

The source of the municipal bond rate is the Fidelity “20-year Municipal GO AA Index” as of August 31, 2023 using the fixed-income market data/yield curve/data municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds.

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

	1% Decrease in Discount Rate (3.13%)	Current Single Discount Rate (4.13%)	1% Increase in Discount Rate (5.13%)
District’s proportionate share of the Net OPEB Liability:	\$13,015,294	\$11,050,590	\$9,447,345

Healthcare Cost Trend Rates Sensitivity Analysis - The following schedule shows the impact of the net OPEB liability if a healthcare trend rate that is one-percentage less than or one-percentage point greater than the health trend rates is assumed.

	1% Decrease in Healthcare Trend Rate	Current Single Healthcare Trend Rate	1% Increase in Healthcare Trend Rate
District’s proportionate share of the Net OPEB Liability:	\$9,099,608	\$11,050,590	\$13,650,535

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OPEB Liabilities, OPEB Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs. At June 30, 2024, the District reported a liability of \$11,050,590 for its proportionate share of the TRS's Net OPEB Liability. This liability reflects a reduction for State OPEB support provided to the District.

The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's Proportionate share of the collective Net OPEB Liability	\$ 11,050,590
State's proportionate share that is associated with the District	<u>\$ 13,334,235</u>
Total	<u>\$ 24,384,825</u>

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

At August 31, 2023 the employer's proportion of the collective Net OPEB Liability was 0.0499161506%, an increase of 11.47% compared to the August 31, 2022 proportionate share of 0.0447795830%.

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

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

Changes of Benefit Terms Since the Prior Measurement Date – There were no changes in benefit terms since the prior measurement date.

The amount of OPEB expense recognized by the District in the reporting period was \$(1,676,551).

For the year ended August 31, 2023, the District recognized OPEB expense of \$(2,850,578) and revenue of \$(2,850,578) for support provided by the State.

At June 30, 2024, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits related to OPEB from the following sources (the amounts shown below will be the cumulative layers for the current and prior years combined.):

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 499,955	\$9,296,978
Changes in actuarial assumptions	1,508,325	6,766,569
Difference between projected and actual investment earnings	4,775	-
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	3,866,645	623,958
Contributions paid to TRS subsequent to the measurement date	397,116	-
Total	\$6,276,816	\$16,687,505

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

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Year ended June 30:	OPEB Expense Amount	Balance of Deferred Outflows (Deferred Inflows)
2025	\$ (2,596,335)	(8,211,471)
2026	(2,089,499)	(6,121,972)
2027	(1,403,321)	(4,718,651)
2028	(1,739,907)	(2,978,744)
2029	(1,515,022)	(1,463,721)
Thereafter	(1,463,721)	-

NOTE 12. MEDICARE PART D

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003 established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. Under Medicare Part D, TRS-Care receives drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. For the years ended June 30, 2024, 2023 and 2022, the subsidy payments received by TRS-Care on behalf of the District were \$276,795, \$244,355 and \$140,639, respectively. These payments are recorded as equal revenues and expenditures in the governmental funds financial statement of the District.

NOTE 13. INTERFUND PAYABLES, RECEIVABLES AND TRANSFERS

Interfund receivables and payables at June 30, 2024 represented short-term advances between funds. These amounts are expected to be repaid in less than one year from June 30, 2024.

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
Major Governmental Funds:		
General Fund:		
Special Revenue Funds	\$ 312,192	\$ 202,176
Fiduciary Fund	-	-
Total Major Governmental Funds	<u>312,192</u>	<u>202,176</u>
Nonmajor Governmental Funds:		
Special Revenue Funds:		
General Fund	\$ 202,176	\$ 312,192
Fiduciary Fund:		
General Fund	-	-
Total Nonmajor Governmental Funds	<u>202,176</u>	<u>312,192</u>
Total	<u>\$ 514,368</u>	<u>\$ 514,368</u>

During the year ended June 30, 2024, the District transferred \$1,000,000 from the General Fund to the local Capital Projects Fund to provide funds for construction projects.

NOTE 14. HEALTH CARE

During the year ended June 30, 2024, employees of Red Oak Independent School District were covered by a health insurance plan (the Plan). The District contributed \$325 per month per employee to the Plan and employees, at their option, authorized payroll withholdings to pay any additional contribution and contributions for dependents. All contributions were paid to a fully insured plan.

RED OAK INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 15. WORKERS COMPENSATION

The District participates in the Texas Educational Insurance Association Workers Compensation Self-Insurance Joint Fund. The District is partially self-funded to a loss fund maximum of \$344,843 for the 23-24 fiscal year. Additionally, the District incurred fixed costs of \$77,368 for their share of claims administration, loss control, record keeping, and cost of excess insurance.

Claims Administrative Services, Inc provides claims administration. Reinsurance is provided for aggregate claim losses exceeding \$500,000. The fixed cost charge is based on total payroll paid by the District. Increases or decreases in the fixed costs will adjust subsequent year charges.

The accrued liability for workers compensation self-insurance of \$375,190 includes incurred but not reported claims. This liability is based on the requirements of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues," which require that a liability for claims be reported if information indicates that it is probable that a liability has been incurred and the amount of loss can be reasonably estimated. The liability recorded is an undiscounted actuarial calculation.

Changes in the workers compensation claims liability amount for fiscal years 2024 and 2023 are shown below:

Fiscal Period	Beginning Claims Liability	Claims and Changes in Estimates	Claims Payments	Ending Claims Liability
2024	\$401,233	\$192,921	\$218,964	\$375,190
2023	\$383,810	\$320,651	\$302,309	\$402,152

NOTE 16. DUE FROM OTHER GOVERNMENTS

The District participates in a variety of federal and state programs from which it receives grants to partially or fully finance certain activities. In addition, the District receives entitlements from the state through the School Foundation and Per Capita Programs. Amounts due from federal and state governments as of June 30, 2024, are summarized below. All federal grants shown below are passed through the TEA and are reported on the financial statements as Due from Other Governments.

Fund	State Grants	Federal Grants	Local Governments	Total
General Fund	\$12,980,770	\$ -	\$ -	\$ 12,980,770
Special Revenue Funds	1,032,937	1,599,195	-	2,632,132
Debt Service Fund	-	-	488,567	488,567
Total	<u>\$14,013,707</u>	<u>\$1,599,195</u>	<u>\$ 488,567</u>	<u>\$16,101,469</u>

NOTE 17. LITIGATION 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 June 30, 2024 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.

RED OAK INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 18. REVENUES FROM LOCAL AND INTERMEDIATE SOURCES

During the year ended June 30, 2023, revenues from local and intermediate sources in the fund financial statements consisted of the following:

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Total
Property Taxes	\$ 27,058,333	\$ -	\$ 12,389,943	\$ -	\$ 39,448,276
Food Sales	-	1,221,296	-	-	1,221,296
Investment Income	857,483	74,578	439,151	3,917,931	5,289,143
Penalties, interest and other tax related income	221,518	-	88,634	-	310,152
Co-curricular student activities	100,131	640,852	-	-	740,983
Other	1,234,428	76,237	-	-	1,310,665
Total	\$ 29,471,893	\$ 2,012,963	\$ 12,917,728	\$ 3,917,931	\$ 48,320,515

NOTE 19. UNEARNED REVENUE

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

	General Fund	Special Revenue Fund	Debt Service Fund	Total
Child nutrition program	\$ -	\$33,629	\$ -	\$33,629
Grant funds	-	-	-	-
Other	-	-	-	-
	<u>\$ -</u>	<u>\$33,629</u>	<u>\$ -</u>	<u>\$33,629</u>

NOTE 20. CONSTRUCTION COMMITMENTS

As of June 30, 2024, the District had entered into a \$4.44 million contract for architectural services on a new middle school. At June 30, 2024, there was \$688k remaining costs under this contract. This project is to be paid from Capital Projects Fund fund balance.

NOTE 21. EXCESS OF EXPENDITURES OVER APPROPRIATIONS BY FUNCTION

The Texas Education Agency requires the budgets for the Governmental fund types to be filed with the TEA. The budget should not be exceeded in any functional category under TEA requirements. Expenditures exceeded appropriations in one functional category in the Child Nutrition Fund for the year ended June 30, 2024.

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REQUIRED SUPPLEMENTARY INFORMATION

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

	FY 2024 Plan Year 2023	FY 2023 Plan Year 2022	FY 2022 Plan Year 2021
District's Proportion of the Net Pension Liability (Asset)	0.03614564%	0.032705222%	0.031340646%
District's Proportionate Share of Net Pension Liability (Asset)	\$ 24,828,565	\$ 19,416,249	\$ 7,981,353
State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District	35,650,619	32,134,649	14,462,630
Total	<u>\$ 60,479,184</u>	<u>\$ 51,550,898</u>	<u>\$ 22,443,983</u>
District's Covered Payroll	\$ 48,360,462	\$ 45,057,084	\$ 43,084,258
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	51.30%	43.09%	18.52%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	73.15%	75.62%	88.79%

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

<u>FY 2021</u> <u>Plan Year 2020</u>	<u>FY 2020</u> <u>Plan Year 2019</u>	<u>FY 2019</u> <u>Plan Year 2018</u>	<u>FY 2018</u> <u>Plan Year 2017</u>	<u>FY 2017</u> <u>Plan Year 2016</u>	<u>FY 2016</u> <u>Plan Year 2015</u>	<u>FY 2015</u> <u>Plan Year 2014</u>
0.0289716%	0.0323693%	0.0313381%	0.0310394%	0.0266819%	0.0326901%	0.0190656%
\$ 15,516,609	\$ 16,826,596	\$ 17,249,246	\$ 9,924,734	\$ 10,082,687	\$ 11,555,515	\$ 5,092,685
31,194,241	29,619,459	31,457,583	18,692,496	24,696,717	22,028,279	18,492,251
<u>\$ 46,710,850</u>	<u>\$ 46,446,055</u>	<u>\$ 48,706,829</u>	<u>\$ 28,617,230</u>	<u>\$ 34,779,404</u>	<u>\$ 33,583,794</u>	<u>\$ 23,584,936</u>
\$ 41,236,006	\$ 39,609,164	\$ 37,473,564	\$ 36,130,933	\$ 35,316,762	\$ 34,890,278	\$ 32,591,686
37.63%	42.48%	46.03%	27.47%	28.55%	33.12%	15.63%
75.54%	75.24%	73.74%	82.17%	78.00%	78.43%	83.25%

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

	2024	2023	2022
Contractually Required Contribution	\$ 2,076,556	\$ 1,809,539	\$ 1,411,773
Contribution in Relation to the Contractually Required Contribution	(2,076,556)	(1,809,539)	(1,411,773)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 50,861,419	\$ 47,948,806	\$ 44,830,408
Contributions as a Percentage of Covered Payroll	4.08%	3.77%	3.15%

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

	2021	2020	2019	2018	2017	2016	2015
\$	1,305,132	\$ 1,179,164	\$ 1,132,623	\$ 1,039,028	\$ 991,363	\$ 971,446	888,902
	(1,305,132)	(1,179,164)	(1,132,623)	(1,039,028)	(991,363)	(971,446)	(888,902)
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
\$	42,387,934	\$ 40,977,144	\$ 39,427,555	\$ 37,140,348	\$ 36,081,222	\$ 35,196,159	34,491,916
	3.08%	2.88%	2.87%	2.80%	2.75%	2.76%	2.58%

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

	FY 2024 <u>Plan Year 2023</u>	FY 2023 <u>Plan Year 2022</u>	FY 2022 <u>Plan Year 2021</u>
District's Proportion of the Net Liability (Asset) for Other Postemployment Benefits	0.049916%	0.044779583%	0.043461241%
District's Proportionate Share of Net OPEB Liability (Asset)	\$ 11,050,590	\$ 10,722,026	\$ 16,764,943
State's Proportionate Share of the Net OPEB Liability (Asset) Associated with the District	13,334,235	13,079,187	22,461,287
Total	<u>\$ 24,384,825</u>	<u>\$ 23,801,213</u>	<u>\$ 39,226,230</u>
District's Covered Payroll	\$ 48,360,462	\$ 45,057,084	\$ 43,084,258
District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	22.85%	23.80%	38.91%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	14.94%	11.52%	6.18%

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

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

	FY 2021 Plan Year 2020	FY 2020 Plan Year 2019	FY 2019 Plan Year 2018	FY 2018 Plan Year 2017
	0.0434976%	0.0452261%	0.0440646%	0.0421796%
\$	16,535,394	\$ 21,387,970	\$ 22,001,876	\$ 18,342,308
	22,219,606	28,419,826	32,634,849	28,878,835
\$	38,755,000	\$ 49,807,796	\$ 54,636,725	\$ 47,221,143
\$	41,236,006	\$ 39,609,164	\$ 37,473,564	\$ 36,130,933
	40.10%	54.00%	58.56%	50.77%
	4.99%	2.66%	1.57%	0.91%

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

	2024	2023	2022
Contractually Required Contribution	\$ 468,644	\$ 425,859	\$ 362,961
Contribution in Relation to the Contractually Required Contribution	(468,644)	(425,859)	(362,961)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 50,861,419	\$ 47,948,806	\$ 44,830,408
Contributions as a Percentage of Covered Payroll	0.92%	0.89%	0.81%

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

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

	2021	2020	2019	2018
\$	336,462	\$ 329,016	\$ 310,971	\$ 284,109
	(336,462)	(329,016)	(310,971)	(284,109)
\$	-	\$ -	\$ -	\$ -
\$	42,387,934	\$ 40,977,144	\$ 39,427,555	\$ 37,140,348
	0.79%	0.80%	0.79%	0.76%

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

PENSION LIABILITY:

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:

There were no changes to the actuarial assumptions or other inputs that affected measurement of the total pension liability since the prior measurement period:

OPEB LIABILITY:

Changes of benefit terms:

There were no changes in benefit terms since the prior measurement date.

Changes of assumptions:

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

- The discount rate changed from 3.91 percent as of August 31, 2022 to 4.13 percent as of August 31, 2023. This change decreased the Total OPEB Liability.

COMBINING SCHEDULES

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

Data Control Codes	211 ESEA I, A Improving Basic Program	224 IDEA - Part B Formula	225 IDEA - Part B Preschool	240 National Breakfast and Lunch Program	
ASSETS					
1110	Cash and Cash Equivalents	\$ (174,335)	\$ (440,462)	\$ (6,469)	\$ 1,705,540
1240	Due from Other Governments	318,815	632,293	11,176	-
1260	Due from Other Funds	4,158	5,660	160	60,788
1290	Other Receivables	-	-	-	86,265
1000	Total Assets	<u>\$ 148,638</u>	<u>\$ 197,491</u>	<u>\$ 4,867</u>	<u>\$ 1,852,593</u>
LIABILITIES					
2110	Accounts Payable	\$ -	\$ -	\$ -	\$ 116,555
2150	Payroll Deductions and Withholdings Payable	-	-	-	-
2160	Accrued Wages Payable	97,594	128,016	3,837	138,754
2170	Due to Other Funds	51,044	69,475	1,030	76,376
2180	Due to Other Governments	-	-	-	-
2300	Unearned Revenue	-	-	-	33,629
2000	Total Liabilities	<u>148,638</u>	<u>197,491</u>	<u>4,867</u>	<u>365,314</u>
FUND BALANCES					
Restricted Fund Balance:					
3450	Federal or State Funds Grant Restriction	-	-	-	1,487,279
Committed Fund Balance:					
3545	Other Committed Fund Balance	-	-	-	-
3000	Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,487,279</u>
4000	Total Liabilities and Fund Balances	<u>\$ 148,638</u>	<u>\$ 197,491</u>	<u>\$ 4,867</u>	<u>\$ 1,852,593</u>

242 Summer Feeding Program	244 Career and Technical - Basic Grant	255 ESEA II,A Training and Recruiting	263 Title III, A English Lang. Acquisition	281 ESSER II CRRSA Act Supplemental	282 ESSER III ARP Act	283 ESSER-SUPP	284 IDEA B Formula ARP Act
\$ 51,887	\$ (11,656)	\$ (64,648)	\$ (12,156)	-	\$ (311,476)	-	\$ -
20,405	11,656	97,055	14,869	-	469,340	-	-
7	-	873	80	-	5,802	-	-
-	-	-	-	-	-	-	-
<u>\$ 72,299</u>	<u>\$ -</u>	<u>\$ 33,280</u>	<u>\$ 2,793</u>	<u>\$ -</u>	<u>\$ 163,666</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	868	-	-	-	-	-
14,868	-	21,603	2,199	-	97,972	-	-
-	-	10,809	594	-	65,694	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>14,868</u>	<u>-</u>	<u>33,280</u>	<u>2,793</u>	<u>-</u>	<u>163,666</u>	<u>-</u>	<u>-</u>
57,431	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>57,431</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 72,299</u>	<u>\$ -</u>	<u>\$ 33,280</u>	<u>\$ 2,793</u>	<u>\$ -</u>	<u>\$ 163,666</u>	<u>\$ -</u>	<u>\$ -</u>

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

Data Control Codes	285 IDEA B Preschool ARP Act	289 Other Federal Special Revenue Funds	385 Visually Impaired SSVI	397 Advanced Placement Incentives	
ASSETS					
1110	Cash and Cash Equivalents	\$ -	\$ (563)	\$ -	\$ 20,313
1240	Due from Other Governments	-	23,586	-	-
1260	Due from Other Funds	-	-	-	-
1290	Other Receivables	-	-	-	-
1000	Total Assets	<u>\$ -</u>	<u>\$ 23,023</u>	<u>\$ -</u>	<u>\$ 20,313</u>
LIABILITIES					
2110	Accounts Payable	\$ -	\$ -	\$ -	\$ -
2150	Payroll Deductions and Withholdings Payable	-	-	-	-
2160	Accrued Wages Payable	-	-	-	-
2170	Due to Other Funds	-	23,023	-	-
2180	Due to Other Governments	-	-	-	-
2300	Unearned Revenue	-	-	-	-
2000	Total Liabilities	<u>-</u>	<u>23,023</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted Fund Balance:					
3450	Federal or State Funds Grant Restriction	-	-	-	20,313
Committed Fund Balance:					
3545	Other Committed Fund Balance	-	-	-	-
3000	Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,313</u>
4000	Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ 23,023</u>	<u>\$ -</u>	<u>\$ 20,313</u>

410 State Instructional Materials	429 Other State Special Revenue Funds	461 Campus Activity Funds	481 Education Foundation Grants	483 Project Lead the Way	484 STEM Lab Grant	Total Nonmajor Governmental Funds
\$ (827,134)	\$ (64,628)	\$ 442,382	\$ 31,573	\$ 3,002	\$ 2	\$ 341,172
959,788	73,149	-	-	-	-	2,632,132
-	8	127	-	-	-	77,663
-	-	-	-	-	-	86,265
<u>\$ 132,654</u>	<u>\$ 8,529</u>	<u>\$ 442,509</u>	<u>\$ 31,573</u>	<u>\$ 3,002</u>	<u>\$ 2</u>	<u>\$ 3,137,232</u>
\$ 132,654	\$ -	\$ 3,684	\$ -	\$ -	\$ -	\$ 252,893
-	-	-	-	-	-	868
-	-	21,225	-	-	-	526,068
-	3,903	10,243	-	-	-	312,191
-	780	-	-	-	-	780
-	-	-	-	-	-	33,629
<u>132,654</u>	<u>4,683</u>	<u>35,152</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,126,429</u>
-	3,846	-	-	-	-	1,568,869
-	-	407,357	31,573	3,002	2	441,934
-	3,846	407,357	31,573	3,002	2	2,010,803
<u>\$ 132,654</u>	<u>\$ 8,529</u>	<u>\$ 442,509</u>	<u>\$ 31,573</u>	<u>\$ 3,002</u>	<u>\$ 2</u>	<u>\$ 3,137,232</u>

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

Data Control Codes	211 ESEA I, A Improving Basic Program	224 IDEA - Part B Formula	225 IDEA - Part B Preschool	240 National Breakfast and Lunch Program
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ 1,049,486
5800 State Program Revenues	-	-	-	59,479
5900 Federal Program Revenues	831,574	1,197,732	23,840	2,910,891
5020 Total Revenues	831,574	1,197,732	23,840	4,019,856
EXPENDITURES:				
Current:				
0011 Instruction	407,574	947,188	23,840	-
0012 Instructional Resources and Media Services	-	-	-	-
0013 Curriculum and Instructional Staff Development	403,333	79,488	-	-
0021 Instructional Leadership	-	-	-	-
0023 School Leadership	-	-	-	-
0031 Guidance, Counseling, and Evaluation Services	-	171,056	-	-
0032 Social Work Services	-	-	-	-
0033 Health Services	-	-	-	-
0034 Student (Pupil) Transportation	-	-	-	-
0035 Food Services	-	-	-	4,286,061
0036 Extracurricular Activities	-	-	-	-
0041 General Administration	20,667	-	-	-
0051 Facilities Maintenance and Operations	-	-	-	-
0052 Security and Monitoring Services	-	-	-	-
0053 Data Processing Services	-	-	-	-
0061 Community Services	-	-	-	-
6030 Total Expenditures	831,574	1,197,732	23,840	4,286,061
1200 Net Change in Fund Balance	-	-	-	(266,205)
0100 Fund Balance - July 1 (Beginning)	-	-	-	1,753,484
3000 Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ 1,487,279

	242	244	255	263	281	282	283	284
	Summer Feeding Program	Career and Technical - Basic Grant	ESEA II,A Training and Recruiting	Title III, A English Lang. Acquisition	ESSER II CRRSA Act Supplemental	ESSER III ARP Act	ESSER-SUPP	IDEA B Formula ARP Act
\$	24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	27	-	-	-	-	-	-	-
	20,405	67,326	160,097	82,678	470,283	1,199,458	419,534	96,980
	20,456	67,326	160,097	82,678	470,283	1,199,458	419,534	96,980
	-	67,326	94,108	80,203	281,500	744,967	374,534	93,145
	-	-	-	-	2,000	-	-	-
	-	-	65,989	2,475	10,000	305,435	45,000	-
	-	-	-	-	5,000	-	-	-
	-	-	-	-	24,000	-	-	-
	-	-	-	-	14,000	149,056	-	3,835
	-	-	-	-	500	-	-	-
	-	-	-	-	5,000	-	-	-
	-	-	-	-	27,500	-	-	-
	21,848	-	-	-	32,750	-	-	-
	-	-	-	-	2,500	-	-	-
	-	-	-	-	11,000	-	-	-
	-	-	-	-	43,500	-	-	-
	-	-	-	-	(23,967)	-	-	-
	-	-	-	-	5,500	-	-	-
	-	-	-	-	29,500	-	-	-
	21,848	67,326	160,097	82,678	470,283	1,199,458	419,534	96,980
	(1,392)	-	-	-	-	-	-	-
	58,823	-	-	-	-	-	-	-
\$	57,431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

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

Data Control Codes	285 IDEA B Preschool ARP Act	289 Other Federal Special Revenue Funds	385 Visually Impaired SSVI	397 Advanced Placement Incentives
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	1,072	79,140	1,085	-
5020 Total Revenues	1,072	79,140	1,085	-
EXPENDITURES:				
Current:				
0011 Instruction	1,072	36,586	1,085	-
0012 Instructional Resources and Media Services	-	-	-	-
0013 Curriculum and Instructional Staff Development	-	-	-	-
0021 Instructional Leadership	-	-	-	-
0023 School Leadership	-	-	-	-
0031 Guidance, Counseling, and Evaluation Services	-	23,023	-	-
0032 Social Work Services	-	-	-	-
0033 Health Services	-	19,531	-	-
0034 Student (Pupil) Transportation	-	-	-	-
0035 Food Services	-	-	-	-
0036 Extracurricular Activities	-	-	-	-
0041 General Administration	-	-	-	-
0051 Facilities Maintenance and Operations	-	-	-	-
0052 Security and Monitoring Services	-	-	-	-
0053 Data Processing Services	-	-	-	-
0061 Community Services	-	-	-	-
6030 Total Expenditures	1,072	79,140	1,085	-
1200 Net Change in Fund Balance	-	-	-	-
0100 Fund Balance - July 1 (Beginning)	-	-	-	20,313
3000 Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ 20,313

410 State Instructional Materials	429 Other State Special Revenue Funds	461 Campus Activity Funds	481 Education Foundation Grants	483 Project Lead the Way	484 STEM Lab Grant	Total Nonmajor Governmental Funds
\$ 292	\$ -	\$ 704,972	\$ 82,283	\$ 10,000	\$ -	\$ 1,847,057
1,159,339	731,949	577	-	-	-	1,951,371
-	-	-	-	-	-	7,562,095
1,159,631	731,949	705,549	82,283	10,000	-	11,360,523
1,164,545	-	295,156	86,382	6,999	-	4,706,210
-	-	35,415	-	-	-	37,415
-	158,911	806	-	-	-	1,071,437
-	-	-	-	-	-	5,000
-	-	105,630	-	-	-	129,630
-	-	25,965	-	-	-	386,935
-	-	-	-	-	-	500
-	-	-	-	-	-	24,531
-	-	-	-	-	-	27,500
-	-	-	-	-	-	4,340,659
-	-	220,244	-	-	-	222,744
-	-	360	-	-	-	32,027
-	348,038	2,037	-	-	-	393,575
-	-	908	-	-	-	(23,059)
-	225,000	-	-	-	-	230,500
-	-	-	-	-	-	29,500
1,164,545	731,949	686,521	86,382	6,999	-	11,615,104
(4,914)	-	19,028	(4,099)	3,001	-	(254,581)
4,914	3,846	388,329	35,672	1	2	2,265,384
\$ -	\$ 3,846	\$ 407,357	\$ 31,573	\$ 3,002	2 \$	\$ 2,010,803

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REQUIRED T.E.A. SCHEDULES

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

Last 10 Years Ended	(1)	(2)	(3)
	Tax Rates		Assessed/Appraised Value for School Tax Purposes
	Maintenance	Debt Service	
2015 and prior years	Various	Various	\$ Various
2016	1.170000	0.370000	1,463,857,755
2017	1.170000	0.370000	1,595,173,935
2018	1.170000	0.370000	1,747,735,130
2019	1.170000	0.370000	1,921,143,807
2020	1.068400	0.370000	2,192,586,347
2021	0.993900	0.365300	2,399,823,473
2022	0.960300	0.365300	2,762,907,727
2023	0.942900	0.348100	3,327,988,150
2024 (School year under audit)	0.757500	0.348100	3,762,120,416
1000 TOTALS			
8000 Total Taxes Refunded Under Section 26.1115, Tax Code			

(10) Beginning Balance 7/1/2023	(20) Current Year's Total Levy	(31) Maintenance Collections	(32) Debt Service Collections	(40) Entire Year's Adjustments	(50) Ending Balance 6/30/2024	(99) Taxes Refunded Under Section 26.1115c
\$ 120,039	\$ -	\$ 20,346	\$ 6,167	\$ 3,699	\$ 97,225	
25,063	-	4,054	1,282	1,099	20,826	
33,003	-	5,401	1,708	1,029	26,923	
40,987	-	5,971	1,888	978	34,106	
53,179	-	20,445	6,466	16,498	42,766	
71,957	-	24,208	8,384	18,862	58,227	
102,901	-	44,515	16,361	34,882	76,907	
168,113	-	26,608	10,122	(14,601)	116,782	
1,061,477	-	300,128	110,801	(379,210)	271,338	
-	40,283,551	26,606,657	12,226,763	(845,290)	604,841	
<u>\$ 1,676,719</u>	<u>\$ 40,283,551</u>	<u>\$ 27,058,333</u>	<u>\$ 12,389,942</u>	<u>\$ (1,162,054)</u>	<u>\$ 1,349,941</u>	

\$ 57,093

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

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 872,572	\$ 872,572	\$ 1,049,486	\$ 176,914
5800 State Program Revenues	60,000	60,000	59,479	(521)
5900 Federal Program Revenues	2,038,000	2,038,000	2,910,891	872,891
5020 Total Revenues	2,970,572	2,970,572	4,019,856	1,049,284
EXPENDITURES:				
Current:				
0035 Food Services	3,970,572	3,970,572	4,286,061	(315,489)
6030 Total Expenditures	3,970,572	3,970,572	4,286,061	(315,489)
1200 Net Change in Fund Balances	(1,000,000)	(1,000,000)	(266,205)	733,795
0100 Fund Balance - July 1 (Beginning)	1,753,484	1,753,484	1,753,484	-
3000 Fund Balance - June 30 (Ending)	\$ 753,484	\$ 753,484	\$ 1,487,279	\$ 733,795

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

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
	REVENUES:			
5700 Total Local and Intermediate Sources	\$ 14,125,798	\$ 14,125,798	\$ 12,917,727	\$ (1,208,071)
5800 State Program Revenues	400,000	400,000	1,383,661	983,661
5020 Total Revenues	14,525,798	14,525,798	14,301,388	(224,410)
EXPENDITURES:				
Debt Service:				
0071 Principal on Long-Term Liabilities	10,500,000	10,500,000	8,570,000	1,930,000
0072 Interest on Long-Term Liabilities	5,489,688	5,489,688	4,864,067	625,621
0073 Bond Issuance Cost and Fees	200,000	200,000	3,300	196,700
6030 Total Expenditures	16,189,688	16,189,688	13,437,367	2,752,321
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,663,890)	(1,663,890)	864,021	2,527,911
OTHER FINANCING SOURCES (USES):				
7916 Premium or Discount on Issuance of Bonds	-	-	47,955	47,955
1200 Net Change in Fund Balances	(1,663,890)	(1,663,890)	911,976	2,575,866
0100 Fund Balance - July 1 (Beginning)	8,861,073	8,861,073	8,861,073	-
3000 Fund Balance - June 30 (Ending)	\$ 7,197,183	\$ 7,197,183	\$ 9,773,049	\$ 2,575,866

RED OAK INDEPENDENT SCHOOL DISTRICT
STATE COMPENSATORY EDUCATION AND BILINGUAL EDUCATION PROGRAM EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2024

Section A: Compensatory Education Programs

AP1	Did your district expend any state compensatory education program state allotment funds during the district's fiscal year?	Yes
AP2	Does the district have written policies and procedures for its state compensatory education program?	Yes
AP3	Total state allotment funds received for state compensatory education programs during the district's fiscal year.	\$5,979,822
AP4	Actual direct program expenditures for state compensatory education programs during the district's fiscal year. (PICs 24,26,28,29,30)	\$2,801,424

Section B: Bilingual Education Programs

AP5	Did your district expend any bilingual education program state allotment funds during the district's fiscal year?	Yes
AP6	Does the district have written policies and procedures for its bilingual education program?	Yes
AP7	Total state allotment funds received for bilingual education programs during the district's fiscal year.	\$584,331
AP8	Actual direct program expenditures for bilingual education programs during the district's fiscal year. (PIC 25)	\$328,294

FEDERAL AWARDS SECTION

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**HANKINS, EASTUP, DEATON,
TONN, SEAY & SCARBOROUGH**

A Limited Liability Company

CERTIFIED PUBLIC ACCOUNTANTS

902 NORTH LOCUST
P.O. BOX 977
DENTON, TX 76202-0977

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Trustees
Red Oak Independent School District
Red Oak, 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 Red Oak Independent School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Red Oak Independent School District's basic financial statements, and have issued our report dated November 18, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "Hankins Eastup Deaton Tonn Seay & Scarborough". The signature is written in a cursive, flowing style.

Hankins, Eastup, Deaton, Tonn, Seay & Scarborough, LLC
Denton, Texas

November 15, 2024

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Trustees
Red Oak Independent School District
Red Oak, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Red Oak Independent School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Red Oak Independent School District's major federal programs for the year ended June 30, 2024. Red Oak 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.

In our opinion, Red Oak 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 June 30, 2024.

Basis for Opinion on Each Major Federal Program

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) Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Red Oak Independent School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Red Oak Independent School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Red Oak Independent School District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Red Oak Independent School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Red Oak Independent School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

Report on Internal Control over Compliance

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

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

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

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



Hankins, Eastup, Deaton, Tonn, Seay & Scarborough, LLC

Denton, Texas

November 15, 2024

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

I. Summary of Auditor's Results

1. Type of auditor's report issued on the financial statements: Unmodified
2. Internal control over financial reporting:
Material weakness(es) identified: None
Significant deficiency(ies) identified that are not considered to be material weaknesses: None reported
3. Noncompliance which is material to the financial statements: None
4. Internal controls over major federal programs:
Material weakness(es) identified: None
Significant deficiency(ies) identified that are not considered to be material weaknesses: None reported
5. Type of auditor's report on compliance for major federal programs: Unmodified
6. Did the audit disclose findings which are required to be reported in accordance with 2 CFR 200.516(a)?: No
7. Major programs include:

FALN 84.010A ESEA Title I Part A - Improving Basic Programs

Special Education Cluster:
FALN 10.553 School Breakfast Program
FALN 10.555 National School Lunch Program
8. Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.
9. Low risk auditee: Yes

II. Findings Related to the Financial Statements

None

III. Other Findings

None

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

FINDING/NONCOMPLIANCE

No Prior Year Findings

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

CORRECTIVE ACTION PLAN

N/A

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

(1)	(2)	(3)	(4)
FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	Federal Assistance Listing No.	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
<u>Passed Through Region 10 Service Center</u>			
Title III, Part A - English Language Acquisition	84.365 A	24671001057950	\$ 82,678
ESEA, Title II, Part A, Teacher Principal Training	84.367 A	24694501057950	194,049
Total Passed Through Region 10 Service Center			276,727
<u>Passed Through Texas Education Agency</u>			
ESEA, Title I, Part A - Improving Basic Programs	84.010 A	23610101070911	91,443
ESEA, Title I, Part A - Improving Basic Programs	84.010 A	24610101070911	740,131
Total Assistance Listing Number 84.010			831,574
*IDEA - Part B, Formula	84.027 A	236600010709116600	56,315
	84.027 A	246600010709116600	1,197,551
*COVID 19 - IDEA, Part B, Formula - (ARP)	84.027 X	225350020709115350	110,068
Total Assistance Listing Number 84.027			1,363,934
*IDEA - Part B, Preschool	84.173 A	246610010709116610	24,995
*COVID 19 - IDEA, Part B, Preschool- (ARP)	84.173 X	225360020709115360	1,256
Total Assistance Listing Number 84.173			26,251
Total Special Education Cluster (IDEA)			1,390,185
Career and Technical - Basic Grant	84.048 A	23420006070911	4,816
Career and Technical - Basic Grant	84.048 A	24420006070911	65,270
Total Assistance Listing Number 84.048			70,086
ESEA, Title IV, Part A - Student Groups	84.424 A	24680101070911	35,125
COVID 19 - ESSER II - School Emergency Relief	84.425 D	21521001070911	693,919
COVID 19 - ESSER III - School Emergency Relief	84.425 U	21521001070911	1,199,458
COVID 19 - Supplemental ESSER Fund	84.425 U	21528043070911	517,463
Total Assistance Listing Number 84.425			2,410,840
Total Passed Through Texas Education Agency			4,737,810
TOTAL U.S. DEPARTMENT OF EDUCATION			5,014,537
 U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<u>Passed Through Texas Health and Human Services Commission</u>			
CCDF - Child Care Stabilization Funds	93.575	1-89161	424,317
Total Passed Through Texas Health and Human Services Commission			424,317
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			424,317

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

(1)	(2)	(3)	(4)
FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	Federal Assistance Listing No.	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
<u>Passed Through the Texas Department of Agriculture</u>			
*School Breakfast Program	10.553	NT4XL1YGLGC5	600,408
*National School Lunch Program - Cash Assistance	10.555	NT4XL1YGLGC5	2,140,347
*National School Lunch Prog. - Non-Cash Assistance	10.555	NT4XL1YGLGC5	152,907
*USDA Supply Chain Grant	10.555	NT4XL1YGLGC5	84,394
Total Assistance Listing Number 10.555			2,377,648
Total Child Nutrition Cluster			2,978,056
Total Passed Through the Texas Department of Agriculture			2,978,056
TOTAL U.S. DEPARTMENT OF AGRICULTURE			2,978,056
 TOTAL EXPENDITURES OF FEDERAL AWARDS			 <u><u>\$ 8,416,910</u></u>
*Clustered Programs			

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

- For all Federal programs, the District uses the fund types specified in Texas Education Agency's *Financial Accountability System Resource Guide*.
 - **General Fund** - is used to account for among other things, resources related to the United States Department of Defense ROTC program and the United States Department of Education's Impact Aid.
 - **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. Generally, unused balances are returned to the grantor at the close of specified project periods.
- The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Governmental Fund types are accounted for using a current financial resources measurement focus. All Federal grant funds were accounted for in a Special Revenue Fund or, in some instances, in the General Fund which are Governmental Fund type funds.

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

- The period of performance 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 90 days beyond the federal project period ending date, in accordance with provisions in Section H, Period of Performance of Federal Funds, 3 CFR Section 200.343 (b).
- FALN numbers for commodity assistance are the FALN numbers of the programs under which USDA donated the commodities.
- Indirect cost reimbursement for federal programs for this fiscal year was received in the amount of \$430,498.
- Reconciliation Information:

Amount reported on the Schedule of Expenditures of Federal awards	\$8,416,910
SHARS Revenue reported in the General Fund	<u>406,205</u>
Total Federal Program Revenue	<u>\$ 8,823,115</u>

Daily Enrollment & Attendance Analysis for the Day ending: 11-8-2024

RED OAK HIGH SCHOOL - 001		EOY	EOY	EOY	EOY	EOY	EOY
	CY	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19
12th Grade	512	458	518	480	423	468	444
11th Grade	589	506	438	500	477	432	458
10th Grade	573	606	507	458	529	511	438
9th Grade	631	579	653	556	475	540	511
Total Enrollment	2305	2149	2116	1994	1904	1951	1851

Total Absences:	187
Daily ADA	% of Attendance
2115.00	91.88
3RD SW ADA	% of Attendance
2165.40	94.12
Yearly ADA	% of Attendance
2181.50	95.07

3rd SW ADA Percentage Breakdown		
ROHS	11-8 Only	11-4 THRU 12-19
12th Grade	90.22	93.57
11th Grade	92.35	94.01
10th Grade	92.32	93.78
9th Grade	92.38	94.98

RED OAK MIDDLE SCHOOL - 041		EOY	EOY	EOY	EOY	EOY	EOY
	CY	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19
8th Grade	530	552	543	588	498	470	503
7th Grade	461	515	518	512	544	514	447
6th Grade	498	460	490	492	486	529	487
Total Enrollment	1489	1527	1551	1592	1528	1513	1437

Total Absences:	141
Daily ADA	% of Attendance
1347.00	90.52
3RD SW ADA	% of Attendance
1402.40	94.31
Yearly ADA	% of Attendance
1418.83	95.60

3rd SW ADA Percentage Breakdown		
ROMS	11-8 Only	11-4 THRU 12-19
8th Grade	90.19	93.84
7th Grade	90.46	94.70
6th Grade	90.95	94.45

ELLIS COUNTY JJAEP - 009		EOY	EOY	EOY	EOY	EOY	EOY
	CY	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19
12th Grade	0						
11th Grade	1						
10th Grade	0						
9th Grade	0						
8th Grade	0						
7th Grade	0						
6th Grade	0						
5th Grade	0						
Total Enrollment	1	0					

Total Absences:	-
Daily ADA	% of Attendance
-	-
3RD SW ADA	% of Attendance
-	-
Yearly ADA	% of Attendance
-	-

3rd SW ADA Percentage Breakdown		
JJAEP	11-8 Only	11-4 THRU 12-19
12th Grade		
11th Grade		
10th Grade		
9th Grade		
8th Grade		
7th Grade		
6th Grade		
5th Grade		

RED OAK ELEMENTARY - 101		EOY	EOY	EOY	EOY	EOY	EOY
	CY	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19
5th Grade	79	101	70	113	107	98	113
4th Grade	80	72	99	75	108	116	100
3rd Grade	79	87	71	97	73	103	101
2nd Grade	79	75	89	68	95	78	94
1st Grade	59	82	73	94	72	94	81
Kinder	56	56	87	62	85	72	79
Pre-K	38	37	31	38	19	46	36
EE	25	23	19	22	24	15	15
Total Enrollment	495	533	539	569	583	622	619

Total Absences:	36
Daily ADA	% of Attendance
435.50	92.36
3RD SW ADA	% of Attendance
454.00	96.35
Yearly ADA	% of Attendance
447.01	95.99

3rd SW ADA Percentage Breakdown		
ROE	11-8 Only	11-4 THRU 12-19
5th Grade	96.20	96.46
4th Grade	88.75	96.50
3rd Grade	96.20	96.46
2nd Grade	97.47	97.97
1st Grade	84.75	95.25
Kinder	87.50	96.43
Pre-K	94.74	91.05
EE	90.24	80.00

WOODEN ELEMENTARY - 102		EOY	EOY	EOY	EOY	EOY	EOY
	CY	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19
5th Grade	97	89	92	96	85	118	97
4th Grade	75	99	76	87	85	97	112
3rd Grade	84	69	92	74	71	96	96
2nd Grade	89	83	59	87	79	83	98
1st Grade	63	95	79	60	88	85	78
Kinder	69	60	83	72	54	98	73
Pre-K	30	44	28	38	22	0	29
EE	1	2	2	1	3	1	3
Total Enrollment	508	541	511	515	487	578	586

Total Absences:	37.5
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Daily ADA	% of Attendance
454.00	92.47
3RD SW ADA	% of Attendance
469.20	95.64
Yearly ADA	% of Attendance
473.85	96.24

3rd SW ADA Percentage Breakdown		
HAW	11-8 Only	11-4 THRU 12-19
5th Grade	92.78	96.89
4th Grade	96.00	96.27
3rd Grade	91.62	94.25
2nd Grade	92.13	95.06
1st Grade	92.06	95.87
Kinder	89.86	95.94
Pre-K	93.33	93.33
EE	0.00	0.00

EASTRIDGE ELEMENTARY - 103		EOY	EOY	EOY	EOY	EOY	EOY
	CY	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19
5th Grade	87	105	87	69	88	67	89
4th Grade	104	90	99	75	61	75	61
3rd Grade	81	101	77	89	76	56	79
2nd Grade	90	82	89	67	72	70	62
1st Grade	83	85	80	86	61	78	76
Kinder	60	75	71	68	67	64	64
Pre-K	28	21	21	21	14	32	14
EE	4	6	3	4	3	2	1
Total Enrollment	537	565	527	479	442	444	446

Total Absences:	63.5
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Daily ADA	% of Attendance
455.00	87.85
3RD SW ADA	% of Attendance
485.70	93.77
Yearly ADA	% of Attendance
485.48	94.96

3rd SW ADA Percentage Breakdown		
EES	11-8 Only	11-4 THRU 12-19
5th Grade	91.95	94.02
4th Grade	86.54	94.62
3rd Grade	92.59	96.30
2nd Grade	86.67	94.00
1st Grade	82.93	91.95
Kinder	88.33	92.33
Pre-K	78.57	86.43
EE	100.00	86.43

SHIELDS ELEMENTARY - 105		EOY	EOY	EOY	EOY	EOY	EOY
	CY	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19
5th Grade	86	84	109	100	88	104	116
4th Grade	104	87	83	107	86	91	95
3rd Grade	100	100	76	74	88	85	88
2nd Grade	93	93	93	77	73	93	75
1st Grade	82	87	83	79	75	73	89
Kinder	91	82	85	78	67	78	70
Pre-K	38	43	44	34	16	35	25
EE	34	34	25	22	17	10	15
Total Enrollment	628	610	598	571	510	569	573

Total Absences:	46.5
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Daily ADA	% of Attendance
539.00	92.31
3RD SW ADA	% of Attendance
557.40	95.58
Yearly ADA	% of Attendance
547.55	95.03

3rd SW ADA Percentage Breakdown		
DTS	11-8 Only	11-4 THRU 12-19
5th Grade	96.51	97.91
4th Grade	95.15	97.09
3rd Grade	99.00	96.60
2nd Grade	88.17	94.80
1st Grade	85.19	94.57
Kinder	93.33	95.78
Pre-K	86.84	90.27
EE	66.67	79.26

SCHUPMANN - 107		EOY	EOY	EOY	EOY	EOY	EOY
	CY	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19
5th Grade	132	115	113	109	90	74	75
4th Grade	144	125	104	98	81	75	60
3rd Grade	111	125	116	98	83	68	71
2nd Grade	110	104	121	94	90	69	63
1st Grade	111	96	103	109	85	62	65
Kinder	106	94	94	104	88	68	49
Pre-K	49	66	30	36	27	22	11
EE	3	3	5	2	5	3	2
Total Enrollment	766	728	686	650	549	441	396

Total Absences:	64.5
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Daily ADA	% of Attendance
670.50	91.22
3RD SW ADA	% of Attendance
697.40	94.83
Yearly ADA	% of Attendance
690.44	95.69

3rd SW ADA Percentage Breakdown		
RPS	11-8 Only	11-4 THRU 12-19
5th Grade	94.66	96.50
4th Grade	86.81	94.17
3rd Grade	91.89	97.12
2nd Grade	90.74	95.36
1st Grade	96.36	95.45
Kinder	88.68	90.75
Pre-K	85.42	91.74
EE	100.00	100.00

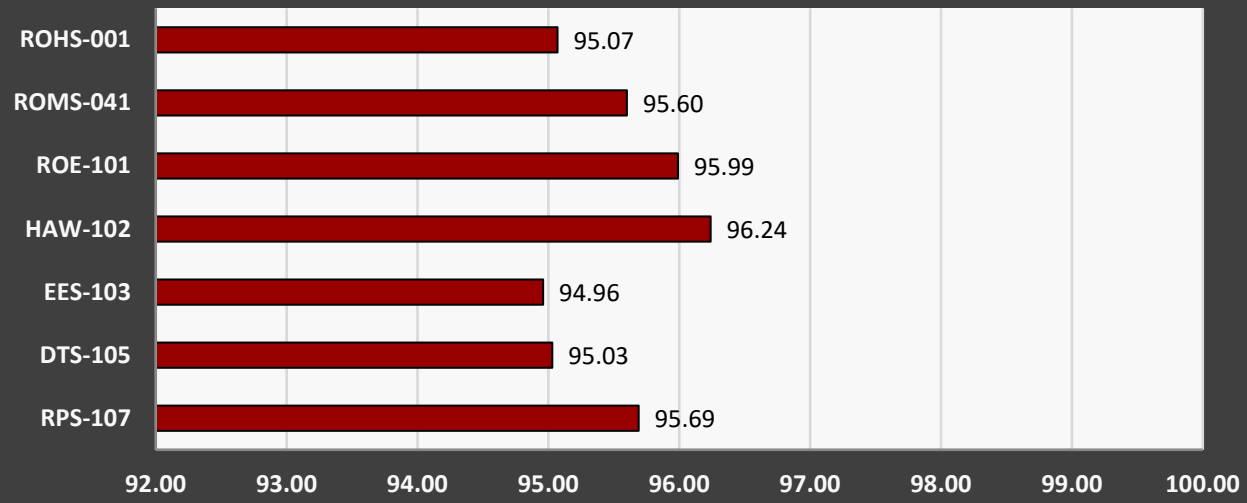
ROISD Enrollment/Grade Level		EOY	EOY	EOY	EOY	EOY	EOY
	CY	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19
12th Grade	512	458	518	480	423	468	444
11th Grade	590	506	438	500	477	432	458
10th Grade	573	606	508	458	529	511	438
9th Grade	631	579	654	556	475	540	511
8th Grade	530	552	545	588	498	470	503
7th Grade	461	515	518	512	544	514	447
6th Grade	498	460	490	492	486	529	487
5th Grade	481	494	471	487	458	461	490
4th Grade	507	473	461	442	421	454	428
3rd Grade	455	482	432	432	391	408	435
2nd Grade	461	437	451	393	409	393	392
1st Grade	398	445	418	428	381	392	389
Kinder	382	367	420	384	361	380	335
Pre-K	183	211	154	167	98	135	115
EE	67	68	54	51	52	31	36
Total Enrollment	6729	6653	6532	6370	6003	6118	5908

Total Absences:	576
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Daily ADA	% of Attendance
6016.00	91.30
3RD SW ADA	% of Attendance
6231.50	94.62
Yearly ADA	% of Attendance
6244.66	95.40

ROISD Campus YRLY SUM		EOY	EOY	EOY	EOY	EOY	EOY
	CY	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19
ROHS-001	2305	2149	2116	1994	1904	1951	1851
ROMS-041	1489	1527	1551	1592	1528	1513	1437
ROE-101	495	533	539	569	583	622	619
HAW-102	508	541	511	515	487	578	586
EES-103	537	565	527	479	442	444	446
DTS-105	628	610	598	571	510	569	573
RPS-107	766	728	686	650	549	441	396
Total Enrollment	6728	6653	6528	6370	6003	6118	5908

CAMPUS ADA PERCENTAGE - YTD



YEAR TO DATE	
ROHS-001	95.07
ROMS-041	95.60
ROE-101	95.99
HAW-102	96.24
EES-103	94.96
DTS-105	95.03
RPS-107	95.69



Monthly Financial Report

November 2024

RED OAK ISD-TAX COLLECTIONS
Monthly Tax Collections
As of October 31, 2024

GENERAL FUND

	MONTHLY	YEAR TO DATE	BUDGET	YTD % OF BUDGET
CURRENT TAXES COLLECTED	73,670	123,926	29,721,028	0.42%
DELINQUENT TAX COLLECTED	358	79,789	200,000	39.89%
PENALTIES AND INTEREST COLLECTED	4,105	36,532	200,000	18.27%
TOTAL FUNDS COLLECTED	78,133	240,247	30,121,028	0.80%

DEBT SERVICE

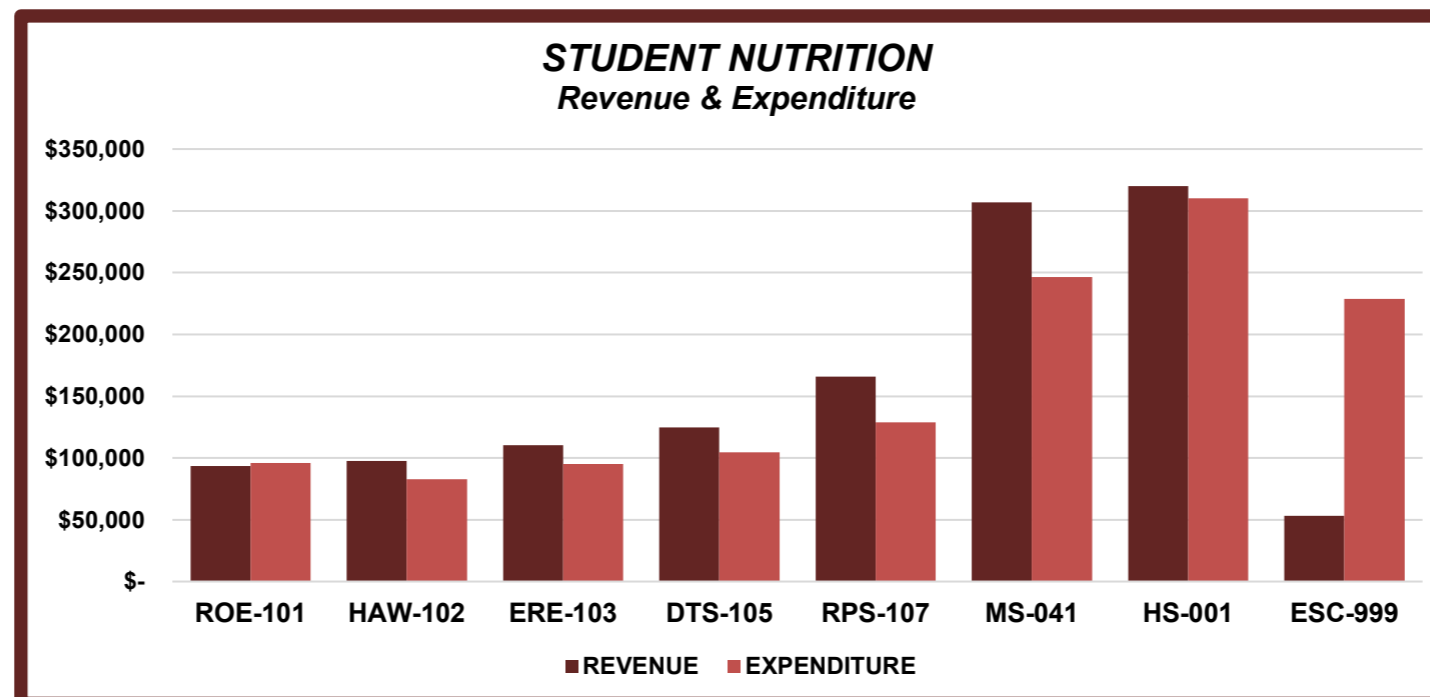
	MONTHLY	YEAR TO DATE	BUDGET	YTD % OF BUDGET
CURRENT TAXES COLLECTED	33,975	57,070	13,741,724	0.42%
DELINQUENT TAX COLLECTED	392	29,673	50,000	59.35%
PENALTIES AND INTEREST COLLECTED	1,757	15,123	30,000	50.41%
TOTAL FUNDS COLLECTED	36,123	101,866	13,821,724	0.74%

TOTAL TAX COLLECTIONS	114,256	342,112	43,942,752	0.78%
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Red Oak ISD - Student Nutrition
Revenue / Expenditure Detail
 As of October 31, 2024

	ROE-101	HAW-102	ERE-103	DTS-105	RPS-107	MS-041	HS-001	ESC-999	TOTAL
Average Daily Participation (ADP):									
Breakfast	150	139	217	276	361	518	442	0	2,103
Lunch	345	370	374	421	552	1256	2217	0	5,535
Afterschool	18	16	25	35	35			0	129

	ROE-101	HAW-102	ERE-103	DTS-105	RPS-107	MS-041	HS-001	ESC-999	TOTAL	ORIGINAL BUDGET	% EXP TO BUDGET
57xx Local Revenue	\$ 7,245	\$ 8,285	\$ 10,274	\$ 9,052	\$ 11,712	\$ 24,371	\$ 59,590	\$ 31,925	\$ 162,453	\$ 872,572	19%
58xx State Matching	-	-	-	-	-	-	-	21,213	\$ 21,213	60,000	35%
5921 Federal - Breakfast	18,030	16,829	25,134	31,920	42,873	57,893	29,780	-	\$ 222,459	310,000	72%
5922 Federal - Lunch	68,167	72,508	74,988	83,848	111,056	224,541	230,597	-	\$ 865,703	1,505,000	58%
5923 USDA Commodities	-	-	-	-	-	-	-	-	\$ -	120,000	0%
5939/49 Other Revenue	-	-	-	-	-	-	-	-	\$ -	103,000	0%
TOTAL REVENUE	\$ 93,442	\$ 97,621	\$ 110,396	\$ 124,820	\$ 165,641	\$ 306,804	\$ 319,966	\$ 53,138	\$ 1,271,829	\$ 2,970,572	43%
61xx Payroll	\$ 41,205	\$ 25,749	\$ 35,601	\$ 37,559	\$ 41,085	\$ 70,912	\$ 117,066	\$ 166,481	\$ 535,657	\$ 1,673,672	32%
62xx Contracted Services	1,803	1,486	1,713	2,537	2,554	2,827	4,438	4,944	\$ 22,301	83,200	27%
63xx Supplies	52,963	55,545	57,626	64,345	85,067	172,507	188,802	43,581	\$ 720,435	2,191,700	33%
64xx Travel / Miscellaneous	-	-	-	-	-	-	-	5,553	\$ 5,553	22,000	25%
66xx Capital Outlay	-	-	-	-	-	-	-	8,158	\$ 8,158	-	0%
TOTAL EXPENDITURES	\$ 95,970	\$ 82,781	\$ 94,940	\$ 104,441	\$ 128,706	\$ 246,245	\$ 310,306	\$ 228,716	\$ 1,292,105	\$ 3,970,572	33%
Other Sources (Uses)											
Operating Transfers In											
Revenue Over (Under) Expenditures	\$ (2,528)	\$ 14,841	\$ 15,456	\$ 20,379	\$ 36,936	\$ 60,559	\$ 9,660	\$ (175,578)	\$ (20,276)	\$ (1,000,000)	



Red Oak ISD - Debt Service Fund
Revenue / Expenditure Detail
As of October 31, 2024

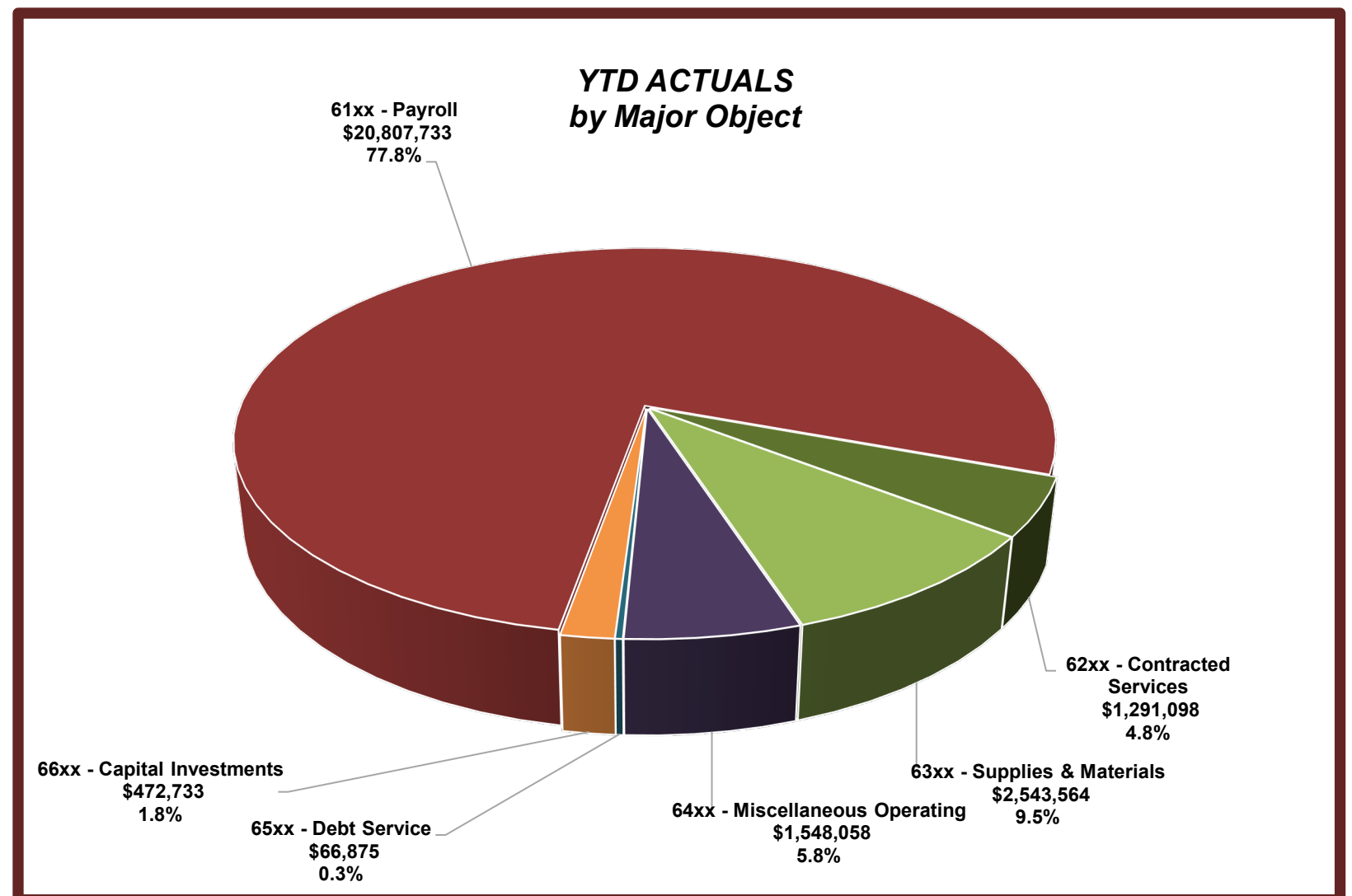
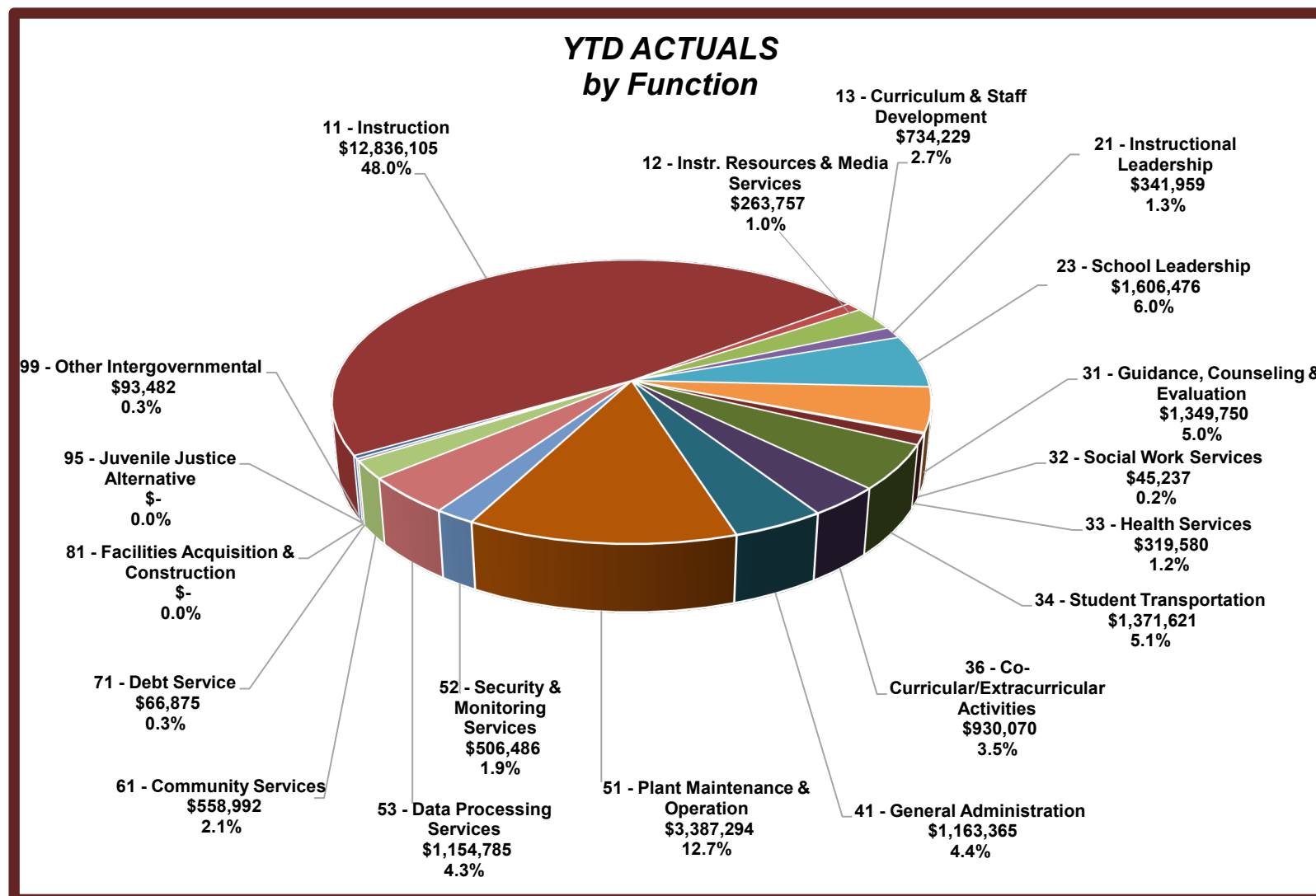
		Original Budget	YTD Actuals	Outstanding Encumbrances	Balance	% Expended to Budget
Revenues						
57xx	Local	\$ 14,171,724	\$ 212,942	\$ -	\$ 13,958,782	1.50%
58xx	State	1,389,017	-	-	1,389,017	0.00%
	TOTAL	\$ 15,560,741	\$ 212,942	\$ -	\$ 15,347,799	1.37%
Expenditures						
71	Debt Service	\$ 16,294,988	4,758,106	\$ -	\$ 11,536,882	29.20%
	TOTAL	\$ 16,294,988	\$ 4,758,106	\$ -	\$ 11,536,882	29.20%
Other Resources/(Uses)						
	Issuance of Bonds	\$ -	\$ -	\$ -	\$ -	0.00%
	Premium/Discount	-	-	-	-	0.00%
	Escrow	-	-	-	-	0.00%
	TOTAL	\$ -	\$ -	\$ -	\$ -	0.00%
	Revenue Over					
	(Under) Expenditures	\$ (734,247)	\$ (4,545,164)	\$ -	\$ 3,810,917	

Red Oak ISD - General Fund
Revenue/Expenditure Detail
As of October 31, 2024

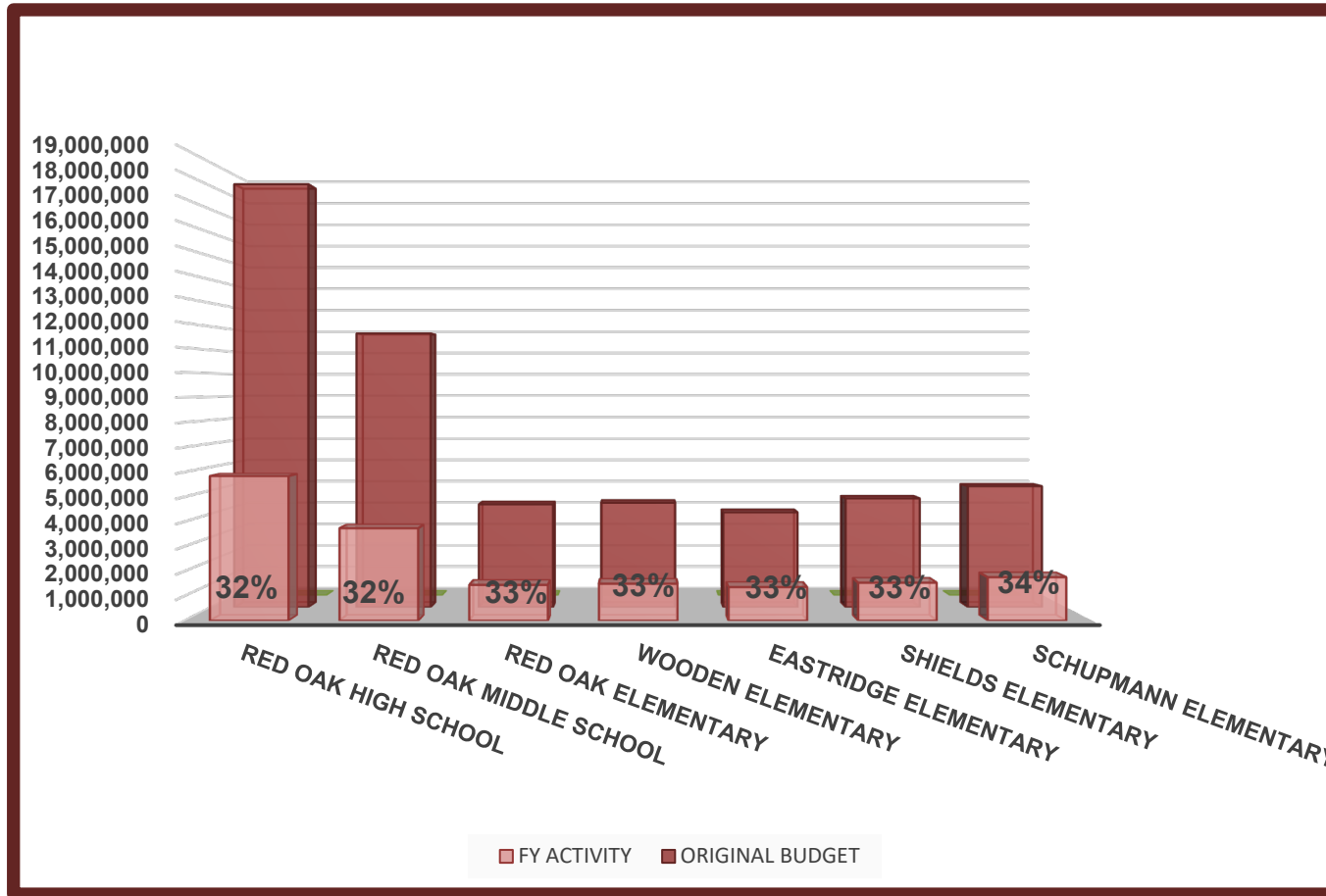
	Amended Budget	2024-2025 YTD Actuals	Outstanding Encumbrances	Balance	% Expended to Budget	2023-2024 YTD Actuals (Unaudited)	YTD Actuals Variance
Revenues							
57xx Local	\$ 32,553,778	\$ 1,029,229	\$ -	\$ 31,524,549	3.16%	\$ 953,923	\$ 75,307
58xx State	42,600,887	15,302,673	-	27,298,214	35.92%	14,323,793	978,879
59xx Federal	1,600,000	2,916	-	1,597,084	0.18%	793,314	(790,397)
79xx Non Operating Revenue	-	-	-	-			
TOTAL	\$ 76,754,665	\$ 16,334,818	\$ -	\$ 60,419,847	21%	\$ 16,071,030	\$ 263,789
Expenditures							
11 Instruction	\$ 38,742,638	\$ 12,836,105	\$ 397,078	\$ 25,509,455	34.16%	\$ 12,065,028	\$ 771,077
12 Instr. Resources & Media Services	920,836	263,757	9,448	647,632	29.67%	243,363	20,394
13 Curriculum & Staff Development	2,565,126	734,229	10,677	1,820,220	29.04%	603,988	130,241
21 Instructional Leadership	1,032,126	341,959	4,099	686,069	33.53%	361,797	(19,838)
23 School Leadership	4,710,924	1,606,476	8,689	3,095,759	34.29%	1,498,971	107,505
31 Guidance, Counseling & Evaluation	3,958,309	1,349,750	117,198	2,491,361	37.06%	1,041,039	308,711
32 Social Work Services	197,029	45,237	30	151,762	22.97%	42,073	3,163
33 Health Services	1,038,878	319,580	254	719,045	30.79%	306,356	13,223
34 Student Transportation	3,442,777	1,371,621	108,946	1,962,211	43.01%	1,340,662	30,958
36 Co-Curricular/Extracurricular Activities	2,449,192	930,070	293,590	1,225,532	49.96%	902,140	27,930
41 General Administration	3,263,436	1,163,365	95,710	2,004,362	38.58%	1,112,587	50,778
51 Plant Maintenance & Operation	8,073,007	3,387,294	1,291,108	3,394,605	57.95%	3,230,330	156,963
52 Security & Monitoring Services	1,758,432	506,486	19,812	1,232,134	29.93%	527,690	(21,203)
53 Data Processing Services	1,820,534	1,154,785	9,780	655,969	63.97%	871,387	283,398
61 Community Services	1,958,671	558,992	5,815	1,393,863	28.84%	553,232	5,760
71 Debt Service	448,750	66,875	-	381,875	14.90%	74,375	(7,500)
81 Facilities Acquisition & Construction	-	-	-	-	0.00%	-	-
95 Juvenile Justice Alternative	25,000	-	-	25,000	0.00%	-	-
99 Other Intergovernmental	349,000	93,482	301,446	(45,928)	113.16%	87,201	6,281
TOTAL	\$ 76,754,665	\$ 26,730,061	\$ 2,673,679	\$ 47,350,925	38%	\$ 24,862,220	\$ 1,867,841
Other Resources/(Uses)							
Sale of Property	\$ 0	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
	\$ 0	\$ -	\$ -	\$ 0	0%	\$ -	\$ -
Revenue Over (Under) Expenditures	\$ 0	\$ (10,395,243)	\$ (2,673,679)	\$ 13,068,921		\$ (8,791,191)	\$ (1,604,052)

*The District reports on the modified accrual basis.

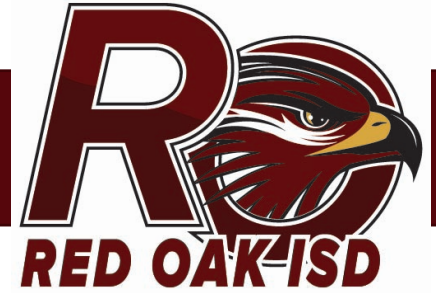
Red Oak ISD - General Fund
Revenue / Expenditure Detail
As of October 31, 2024



Red Oak ISD - General Fund
Comparison by Campus
As of October 31, 2024



Questions



Bill Johnston

Chief Financial Officer

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