

Agenda of Regular Meeting

The Board of Trustees Rains ISD

A Regular Meeting of the Board of Trustees of Rains ISD will be held Monday, December 12, 2022, beginning at 6:30 PM in the Board Room - RAINS I.S.D. Administration Building, 1759 W. US Highway 69, Emory, Texas 75440.

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

- I. OPENING - CALL TO ORDER, PLEDGE(S) OF ALLEGIANCE & INVOCATION
- II. PUBLIC HEARING
 - II.A. FIRST REPORT- School Financial Integrity Rating System of Texas
- III. OPEN FORUM
- IV. CLOSED SESSION
 - IV.A. Personnel, Texas Government Code § 551.074
 - IV.B. Consultation with Attorney, Texas Government Code § 551.071
 - IV.C. Student Discipline, Texas Government Code § 551.082
 - IV.D. Security, Texas Government Code § 551.089
- V. ITEMS FOR DISCUSSION AND/OR ACTION
 - V.A. Consent Agenda
 - V.A.1. Minutes of the Previous Meeting(s)
 - V.A.2. Financial Reports
 - V.B. Business and Finance
 - V.B.1. WAG Report
 - V.B.2. Annual Audit Report for Previous Year
 - V.B.3. Consider Roof Bids
 - V.B.4. Consider and Approve Resolution Adopting Governmental Accounting Standard Board Statement (GASB) 54
 - V.B.5. Approve Fencing for Elementary Campus & Add Slats on Exterior Chain Link
 - V.C. Federal Programs and Accountability
 - V.C.1. Approve Equipment Purchase for the Ag Dept
 - V.D. Superintendent Reports
 - V.D.1. District Activities & Projects
 - V.D.2. Report of Disbursements
 - V.D.3. Review 2022-2023 Superintendent/Board Goals & Objectives
 - V.D.4. Consider Pilot of 4-Day Instructional Week

- V.D.5. Approve Updated Memorandum of Understanding (MOU) with Rains County
- V.D.6. Approve Guardian
- VI. PERSONNEL ITEMS FOR DISCUSSION AND/OR ACTION
 - VI.A. Personnel Changes/Update
 - VI.B. Superintendent Evaluation
 - VI.C. Professional Employee Incentive- Early Notification of Resignation
- VII. BOARD CORRESPONDENCE, HANDOUTS (As Available)

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

The Rains ISD Board of Trustees will hold a public hearing at the regularly scheduled board meeting to discuss the Financial Integrity Rating System of Texas Report (FIRST).

Posted on December 9, 2022, at 1:00 p.m. for the Rains I.S. D. Board of Trustees.

RATING YEAR DISTRICT NUMBER



Financial Integrity Rating System of Texas

2021-2022 RATINGS BASED ON SCHOOL YEAR 2020-2021 DATA - DISTRICT STATUS DETAIL

Name: RAINS ISD(190903)	Publication Level 1: 8/2/2022 2:05:39 PM
Status: Passed	Publication Level 2: 8/4/2022 12:15:48 PM
Rating: A = Superior Achievement	Last Updated: 8/4/2022 12:15:48 PM
District Score: 94	Passing Score: 70

#	Indicator Description	Updated	Score
1	<u>Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</u>	7/12/2022 8:45:08 AM	Yes
2	<u>Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</u>	5/16/2022 12:43:31 PM	Yes
3	<u>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</u>	5/16/2022 12:43:31 PM	Yes
4	<u>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)</u>	5/16/2022 12:43:32 PM	Yes Ceiling Passed
5	This indicator is not being scored.		
			1 Multiplier Sum
6	<u>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? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	5/17/2022 9:56:28 AM	Ceiling Passed

7	<u>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.</u>	5/16/2022 12:43:34 PM	6
8	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.</u>	5/16/2022 12:43:34 PM	8
9	<u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.</u>	5/16/2022 12:43:35 PM	10
10	This indicator is not being scored.		10
11	<u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? If the school district's increase of students in membership over 5 years was 7 percent or more, then the school district automatically passes this indicator. See ranges below in the Determination of Points section.</u>	5/16/2022 12:43:37 PM	10
12	<u>Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments? See ranges below in the Determination of Points section.</u>	5/16/2022 12:43:38 PM	10
13	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.</u>	6/9/2022 11:20:54 AM	10
14	<u>Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.</u>	5/16/2022 12:43:39 PM	10
15	This indicator is not being scored.		5
16	<u>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	5/16/2022 12:43:39 PM	Ceiling Passed
17	<u>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)</u>	5/16/2022 12:43:40 PM	Ceiling Passed
18	<u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u>	5/16/2022 12:43:40 PM	10
19	<u>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?</u>	5/16/2022 12:43:41 PM	5
20	<u>Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget? (If the school district fails indicator 20 the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	5/16/2022 12:43:42 PM	Ceiling Passed
			94 Weighted Sum
			1

	Multiplier Sum
	(100 Ceiling)
	94 Score

DETERMINATION OF RATING

A.	Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is F for Substandard Achievement regardless of points earned.	
B.	Determine the rating by the applicable number of points.	
	A = Superior Achievement	90-100
	B = Above Standard Achievement	80-89
	C = Meets Standard Achievement	70-79
	F = Substandard Achievement	<70
<p>No Rating = A school district receiving territory that annexes with a school district ordered by the commissioner under TEC 13.054, or consolidation under Subchapter H, Chapter 41. No rating will be issued for the school district receiving territory until the third year after the annexation/consolidation.</p> <p>The school district receives an F if it scores below the minimum passing score, if it failed any critical indicator 1, 2, 3, or 4, if the AFR or the data were not both complete, or if either the AFR or the data were not submitted on time for FIRST analysis.</p>		

CEILING INDICATORS

Did the school district meet the criteria for any of the following **ceiling indicators** 4, 6, 16, 17, or 20? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.

Determination of rating based on meeting ceiling criteria.	Maximum Points	Maximum Rating
Indicator 4 (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
Indicator 6 (Average Change in Fund Balance) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 16 (PEIMS to AFR) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 17 (Material Weaknesses) - Response to indicator is <i>No</i> .	79	C = Meets Standard Achievement
Indicator 20 (Property Values and Tax Discussion) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement

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

THE **TEXAS EDUCATION AGENCY**
 1701 NORTH CONGRESS AVENUE · AUSTIN, TEXAS, 78701 · (512) 463-9734

School FIRST Annual Financial Management Report

INDEPENDENT SCHOOL DISTRICT

Title 19 Texas Administrative Code Chapter 109, Budgeting, Accounting, and Auditing Subchapter AA, Commissioner's Rules Concerning Financial Accountability Rating System, Section 109.1001(q). Effective 8/1/2018. The template has been established to help the districts in gathering their data and presenting it at their School FIRST hearing. The template may not be all inclusive.

Superintendent's Current Employment Contract

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

Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period
Ended June 30 or August 31, 20XX

<u>Description of Reimbursements</u>	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Meals	260.73 \$		140.61		140.61	140.61		
Lodging	3554.77		734.92		514.85	570.05		
Transportation	834.83		77.91			77.38		189
Motor Fuel								
Other	2843.08	301.25	31.25	31.25	31.25	31.25	31.25	31.25
Total	\$7,493.41	\$301.25	\$984.69	\$31.25	\$686.71	\$819.29	\$31.25	\$220.25

All "reimbursements" expenses, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order are to be reported. Items to be reported per category include:
 Meals – Meals consumed out of town, and in-district meals at area restaurants (outside of board meetings, excludes catered board meeting meals).
 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, fax machine, and other reimbursements (or on-behalf of) to the superintendent and board member not defined above.

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

For the Twelve-Month Period
 Ended June 30 or August 31, 20XX
Name(s) of Entity(ies)

Amount Received
 \$

Total \$0.00

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

**Gifts Received by Executive Officers and Board Members (and First Degree Relatives, if any)
 (gifts that had an economic value of \$250 or more in the aggregate in the fiscal year)**

For the Twelve-Month Period
 Ended June 30 or August 31, 20XX

	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Total	\$	\$	\$	\$	\$	\$	\$	\$

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

Business Transactions Between School District and Board Members

For the Twelve-Month Period
 Ended June 30 or August 31, 20XX

	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Amounts	\$	\$	\$	\$	7807.59	\$	\$

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.

**Non Payroll
Expenditures
November 2022**

Account Number Fnd	2022-23 Revised Budget	2022-23 FYTD Activity	Unencumbered Balance
181 E 36 --- COCURRE./EXTRACURR.ACTIVITIES	405,631.00	122,664.49	282,966.51
199 E 11 --- INSTRUCTION	748,498.00	289,081.53	459,416.47
199 E 12 --- INST. RESOURCES & MEDIA SVCS	51,380.00	37,700.37	13,679.63
199 E 13 --- CURRICULUM DEV.& INST.STF DEV	102,788.00	8,908.60	93,879.40
199 E 21 --- INSTRUCTIONAL LEADERSHIP	52,000.00	12,265.91	39,734.09
199 E 23 --- SCHOOL LEADERSHIP	33,816.00	10,697.43	23,118.57
199 E 31 --- GUIDANCE & COUNSELING	57,300.00	25,550.54	31,749.46
199 E 32 --- SOCIAL WORK SERVICES	74,000.00	0.00	74,000.00
199 E 33 --- HEALTH SERVICES	4,550.00	2,400.56	2,149.44
199 E 34 --- PUPIL TRANSPORTATION	453,300.00	108,268.81	345,031.19
199 E 36 --- COCURRE./EXTRACURR.ACTIVITIES	0.00	0.00	0.00
199 E 41 --- GENERAL ADMINISTRATION	172,475.00	70,312.23	102,162.77
199 E 51 --- PLANT MAINTENANCE & OPERATIONS	1,018,800.00	313,793.26	705,006.74
199 E 52 --- SECURITY & MONITORING SERVICES	31,100.00	9,073.43	22,026.57
199 E 53 --- DATA PROCESSING SERVICES	119,500.00	68,035.71	51,464.29
199 E 61 --- COMMUNITY SERVICES	0.00	0.00	0.00
199 E 71 --- DEBT SERVICE	0.00	0.00	0.00
199 E 81 --- FACILITIES ACQUISITION	0.00	0.00	0.00
199 E 93 --- PAYMENTS TO FISCAL AGENTS\MBRS	0.00	0.00	0.00
199 E 99 --- Other Intergovernmental	0.00	0.00	0.00
240 E 35 --- FOOD SERVICES	609,000.00	16,534.78	592,465.22
	3,934,138.00	1,095,287.65	27.8% 2,838,850 25.0% of year

Expenditures November 2022

Account Number Fnd	2022-23 Revised Budget	2022-23 FYTD Activity	Unencumbered Balance
181 E 36 --- COCURRE./EXTRACURR.ACTIVITIES	840,544.00	237,250.44	603,293.56
199 E 11 --- INSTRUCTION	10,100,712.00	2,515,946.72	7,584,765.28
199 E 12 --- INST. RESOURCES & MEDIA SVCS	201,897.00	88,916.03	112,980.97
199 E 13 --- CURRICULUM DEV.& INST.STF DEV	211,682.00	53,932.14	157,749.86
199 E 21 --- INSTRUCTIONAL LEADERSHIP	352,344.00	95,155.98	257,188.02
199 E 23 --- SCHOOL LEADERSHIP	973,004.00	240,964.91	732,039.09
199 E 31 --- GUIDANCE & COUNSELING	657,918.00	172,462.81	485,455.19
199 E 32 --- SOCIAL WORK SERVICES	74,000.00	0.00	74,000.00
199 E 33 --- HEALTH SERVICES	127,308.00	34,445.79	92,862.21
199 E 34 --- PUPIL TRANSPORTATION	1,091,631.00	308,011.29	783,619.71
199 E 36 --- COCURRE./EXTRACURR.ACTIVITIES	0.00	0.00	0.00
199 E 41 --- GENERAL ADMINISTRATION	683,606.00	193,823.82	489,782.18
199 E 51 --- PLANT MAINTENANCE & OPERATIONS	2,289,414.00	681,212.35	1,608,201.65
199 E 52 --- SECURITY & MONITORING SERVICES	79,001.00	22,753.64	56,247.36
199 E 53 --- DATA PROCESSING SERVICES	119,500.00	68,035.71	51,464.29
199 E 61 --- COMMUNITY SERVICES	0.00	0.00	0.00
199 E 71 --- DEBT PAYMENT	0.00	0.00	0.00
199 E 81 --- FACILITIES ACQUISITION	0.00	0.00	0.00
199 E 93 --- PAYMENTS TO FISCAL AGENTS\MBRS	0.00	0.00	0.00
199 E 99 --- Other Intergovernmental	340,389.00	78,599.04	261,789.96
240 E 35 --- FOOD SERVICES	1,074,749.00	364,852.55	709,896.45
	19,217,699.00	5,156,363.22	26.8% 14,061,335.78
			25.0% of year

**Payroll
Expenditures
November 2022**

Account Number Fnd	2022-23 Revised Budget	2022-23 FYTD Activity	Unencumbered Balance
181 E 36 --- COCURRE./EXTRACURR.ACTIVITIES	434,913.00	108,762.64	326,150
199 E 11 --- INSTRUCTION	9,352,214.00	2,215,309.52	7,136,904
199 E 12 --- INST. RESOURCES & MEDIA SVCS	150,517.00	38,662.34	111,855
199 E 13 --- CURRICULUM DEV.& INST.STF DEV	108,894.00	45,023.54	63,870
199 E 21 --- INSTRUCTIONAL LEADERSHIP	300,344.00	82,890.07	217,454
199 E 23 --- SCHOOL LEADERSHIP	939,188.00	230,267.48	708,921
199 E 31 --- GUIDANCE & COUNSELING	600,618.00	146,283.79	454,334
199 E 32 --- SOCIAL WORK SERVICES	0.00	0.00	0
199 E 33 --- HEALTH SERVICES	122,758.00	32,045.23	90,713
199 E 34 --- PUPIL TRANSPORTATION	638,331.00	187,158.13	451,173
199 E 36 --- COCURRE./EXTRACURR.ACTIVITIES	0.00	0.00	0
199 E 41 --- GENERAL ADMINISTRATION	511,131.00	122,899.96	388,231
199 E 51 --- PLANT MAINTENANCE & OPERATIONS	1,270,614.00	319,510.49	951,104
199 E 52 --- SECURITY & MONITORING SERVICES	47,901.00	13,680.21	34,221
199 E 53 --- DATA PROCESSING SERVICES	0.00	0.00	0
199 E 61 --- COMMUNITY SERVICES	0.00	0.00	0
199 E 81 --- FACILITIES ACQUISITION	0.00	0.00	0
199 E 93 --- PAYMENTS TO FISCAL AGENTS\MBRS	0.00	0.00	0
199 E 99 --- Other Intergovernmental	0.00	0.00	0
240 E 35 --- FOOD SERVICES	465,749.00	109,515.92	356,233
	14,943,172.00	3,652,009.32	24.4% 11,291,163
			25.0% of year

WAG Report FY 2022-23

	ADA	WADA	
Budget Revenue 8/22	1613	2332	\$ 19,263,655
Current estimated ADA variance	5		
WADA Variance from budget		7.23	\$ 46,993
			\$ -
			\$ -
			\$ -
Projected Revenue			\$ 19,310,648
<hr style="border-top: 1px dashed black;"/>			
Budget Expenditures adopted 8/22			\$ 19,217,699
<i>To date adjustments</i>			
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
<i>To date adjustments</i>			\$ -
Projected Expenditures			\$ 19,217,699
<hr style="border-top: 1px dashed black;"/>			
Fund Balance			
August 31, 2021 Fund Balance per Audit			\$ 2,885,405
Projected 2022 change			\$ 1,200,000
			\$ -
August 31, 2022 Fund Bal after Commitments			\$ 4,085,405
			\$ -
			\$ -
Projected change in Fund Balance			\$ 92,949
Projected Fund Balance as of 8-31-2023			\$ 4,178,354
State Minimum Recommended			\$ 3,057,276
State Recommended			\$ 4,585,914

11/10/2022 These numbers assume 100% of the budget is spent and all budget assumptions are 100% accurate. It does not include accruals or any state adjustments from prior years and should not be compared to year end Audit numbers.

RAINS INDEPENDENT SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
YEAR ENDED AUGUST 31, 2022

RUTHERFORD, TAYLOR & COMPANY, P.C.
Certified Public Accountants
3500 Joe Ramsey Blvd.
Greenville, Texas 75401
(903) 455-6252

RAINS INDEPENDENT SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
YEAR ENDED **AUGUST 31, 2022**

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CERTIFICATE OF BOARD

Rains Independent School District
Name of School District

Rains
County

190-903
Co.-Dist. Number

We, the undersigned, certify that the attached auditor's report of the above named school district was reviewed and _____
approved/ _____ **disapproved** for the year ended August 31, 2022, at a meeting of the board of school trustees of such school
district on _____.

Signature of Board Secretary

Signature of Board President

If the auditor's report was checked above as disapproved, the reasons(s) therefore is/are (attach list if necessary):

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Members of the Board
Rains Independent School District

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rains Independent School District (District), as of and for the year ended August 31, 2022 and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Rains Independent School District as of August 31, 2022 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 Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements 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.

Change in Accounting Principle

As described in Note Q to the financial statements, in 2022, the District adopted new accounting guidance, GASB Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, 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 the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally 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 judgement 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 judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures including examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charges 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, budgetary comparison information and schedules related to pension and other post-employment benefit activities be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Independent Auditor's Report – Continued

Other Information

Management is responsible for the other supplementary information included in the annual report. The other supplementary information comprises but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other supplementary information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other supplementary information and consider whether a material inconsistency exists between the other supplementary information and the basic financial statements, or the other supplementary information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other supplementary information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



December 6, 2022
Greenville, Texas

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

Members of the Board
Rains Independent School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rains Independent School District (District), as of and for the year ended August 31, 2022 and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 6, 2022.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Report on Internal Control – Continued

Purpose of This Report

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

A handwritten signature in blue ink that reads "Rutherford, Taylor & Company PC". The signature is written in a cursive, flowing style.

December 6, 2022
Greenville, Texas

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

Members of the Board
Rains Independent School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Rains Independent School District's (District) 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 the District's major federal programs for the year ended August 31, 2022. The 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, the District complied, in all material respects, with the type of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2022.

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 the 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 the 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 the 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 the 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, misrepresentation, 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 judgement made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

Internal Control over Compliance with the Uniform Guidance – Continued

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

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

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

Report on Internal Control over Compliance

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

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

Purpose of This Report

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.



December 6, 2022
Greenville, Texas

RAINS INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED AUGUST 31, 2022

Summary of Auditor's Results (Section I)

Financial Statements –

Type of auditor's report issued Unmodified Opinion

Internal Control over Financial Reporting:
 Material Weaknesses identified None
 Significant deficiencies identified that are
 not considered to be material weaknesses None reported

Noncompliance material to the financial
 statements noted None

Federal Awards –

Internal control over major programs:
 Material weaknesses identified None
 Significant deficiencies identified that are
 not considered to be material weaknesses None reported

Type of Auditor's report issued on
 compliance for major programs Unmodified

Any audit findings disclosed that are
 required to be reported in accordance
 with the Uniform Guidance No

Identification of Major Programs Education Stabilization Fund Cluster:
 ESSER II (84.425d)
 ESSER III (84.425u)

 Child Nutrition Cluster:
 School Breakfast Program (10.533)
 National School Lunch Program (10.555)
 Supply Chain Assistance Grant (10.555)

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

Entity qualifies as a low risk auditee Yes

Pass-through Entity Texas Education Agency

RAINS INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2022

Financial Statement Findings (Section II)

NONE

RAINS INDEPENDENT SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2022

Federal Award Findings and Questioned Costs (Section III)

NONE

RAINS INDEPENDENT SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2022

Prior Year Findings (Section IV)

NONE

RAINS INDEPENDENT SCHOOL DISTRICT
CORRECTIVE ACTION PLAN
YEAR ENDED AUGUST 31, 2022

Corrective Action Plan (Section V)

NONE

RAINS INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED AUGUST 31, 2022

This section of Rains Independent School District's annual financial report presents our discussion and analysis of the District's financial performance during the year ended August 31, 2022. Please read it in conjunction with the District's basic financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

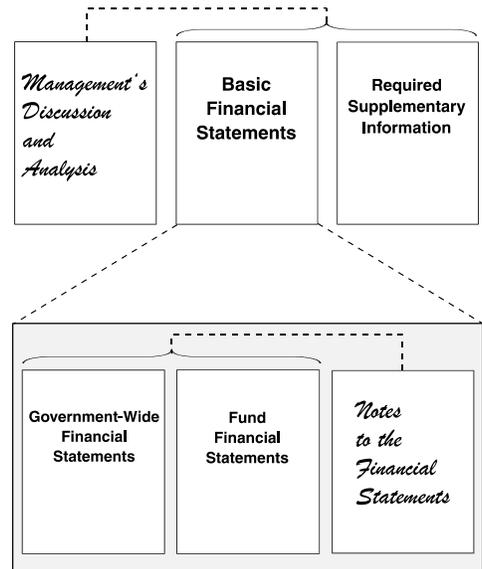
- The District's total combined net position was \$ 10,046,747 at August 31, 2022.
- During the year, the District's expenses were \$ 3,204,701 less than the \$ 24,153,425 generated in taxes and other revenues for governmental activities.
- The District experienced disruption in educational services and processed due to the state and national response to the COVID-19 pandemic during the year.
- The General Fund reported a fund balance this year of \$ 4,231,456, an increase of \$ 1,346,051 from the prior year.
- The District issued no new debt during the year.

OVERVIEW OF THE FINANCIAL STATEMENT

This annual report consists of three parts—management's discussion and analysis (this section), the basic financial statements, and required supplementary information. 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, such as the print shop.
- Fiduciary fund statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong.

Figure A-1, Required Components of the District's Annual Financial Report



The basic financial statements also include notes that explain some of the information in the basic financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the basic financial statements. Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

**RAINS INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED AUGUST 31, 2022**

Figure A-2 summarizes the major features of the District's basic 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.

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 assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

Figure A-2. Major Features of the District's Government-wide and Fund Financial Statements

<i>Type of Statements</i>	Fund Statements			
	Government-wide	Governmental Funds	Proprietary Funds	Fiduciary Funds
<i>Scope</i>	Entire Agency's government (except fiduciary funds) and the Agency's component units	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 agent for someone else's resources
<i>Required financial statements</i>	<ul style="list-style-type: none"> • Statement of net assets • Statement of activities 	<ul style="list-style-type: none"> • Balance sheet • Statement of revenues, expenditures & changes in fund balances 	<ul style="list-style-type: none"> • Statement of net assets • Statement of revenues, expenses and changes in fund net assets • Statement of cash flows 	<ul style="list-style-type: none"> • Statement of fiduciary net assets • Statement of changes in fiduciary net assets
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
<i>Type of asset/liability information</i>	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	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 Agency's funds do not currently contain capital assets, although they can
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	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 revenues and expenses during year, regardless of when cash is received or paid	All revenues and expenses during year, regardless of when cash is received or paid

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

- Over time, increases or decreases in the District's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the District, one needs to consider additional nonfinancial factors such as changes in the District's tax base and student population.

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

FUND FINANCIAL STATEMENTS

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

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

The District has the following kinds of funds:

- Governmental funds—Most of the District's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information on the subsequent page that explains the relationship (or differences) between them.

RAINS INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED AUGUST 31, 2022

- Proprietary funds—Services for which the District charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information. We use internal service funds to report activities that provide supplies and services for the District's other programs and activities.
- Fiduciary funds—The District is the trustee, or fiduciary, for certain funds. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the District's fiduciary activities are reported in a separate statement of fiduciary net assets. We exclude these activities from the District's government-wide financial statements because the District cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

The District's combined net assets were \$ 10,046,747 at August 31, 2022.

Rains Independent School District's Net Position			Table A-1
	Governmental Activities		Total Percentage Change
	2022	2021	2021-2022
Assets:			
Cash and Investments	\$ 4,407,534	\$ 4,023,605	9.54%
Other Assets	3,336,840	1,991,189	67.58%
Capital Assets less Accumulated	26,451,122	26,200,378	0.96%
Total Assets	\$ 34,195,496	\$ 32,215,172	6.15%
Total Deferred Outflows of Resources	\$ 2,946,006	\$ 3,227,231	-8.71%
Liabilities:			
Current Liabilities	\$ 1,564,113	\$ 1,403,903	11.41%
Long-term Liabilities	18,284,144	21,662,159	-15.59%
Total Liabilities	\$ 19,848,257	\$ 23,066,062	-13.95%
Total Deferred Inflows of Resources	\$ 7,246,498	\$ 5,534,295	30.94%
Net Position:			
Net Investment in Capital Assets	\$ 16,074,980	\$ 15,032,955	6.93%
Restricted	583,337	494,232	18.03%
Unrestricted	(6,611,570)	(8,685,141)	23.87%
Total Net Position	\$ 10,046,747	\$ 6,842,046	46.84%

Approximately \$ 451,395 of the District's restricted net assets represent funds collected for debt retirement. These funds are restricted for retirement of tax supported debt. The unrestricted net asset represents resources available to fund the programs of the District next year.

CHANGES IN NET ASSETS

The District's total revenues were \$ 24,153,425. 36% of the District's revenue comes from local property taxes (See Table A-2). 56% comes from state aid and federal grants, while only 8% relates to charges for services and other sources including investment earnings.

The total cost of all programs and services was \$ 20,948,724. 55% of these costs are for instruction and instructional related student services.

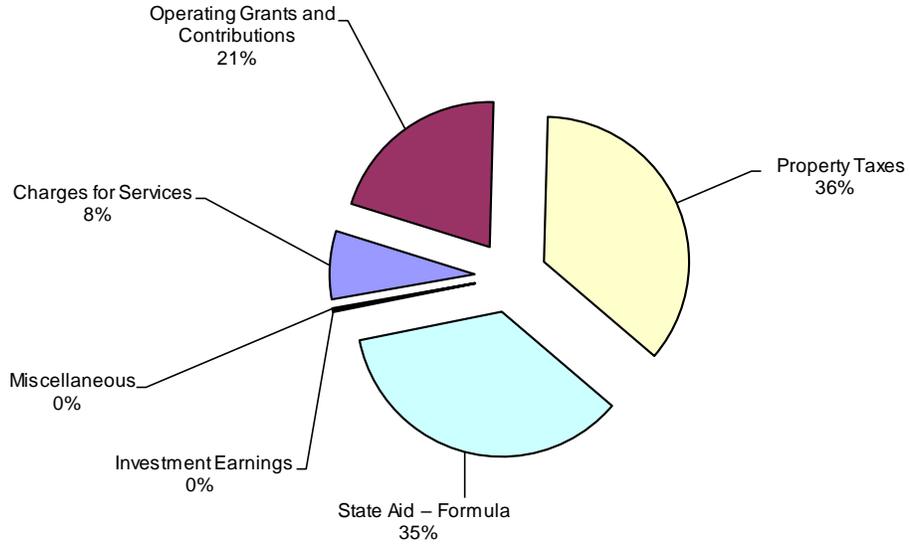
The District's current tax collection percentage (base tax only – current and delinquent) was 99.45%. The total tax collection percentage (base tax and penalty and interest) was 101.47%.

RAINS INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED AUGUST 31, 2022

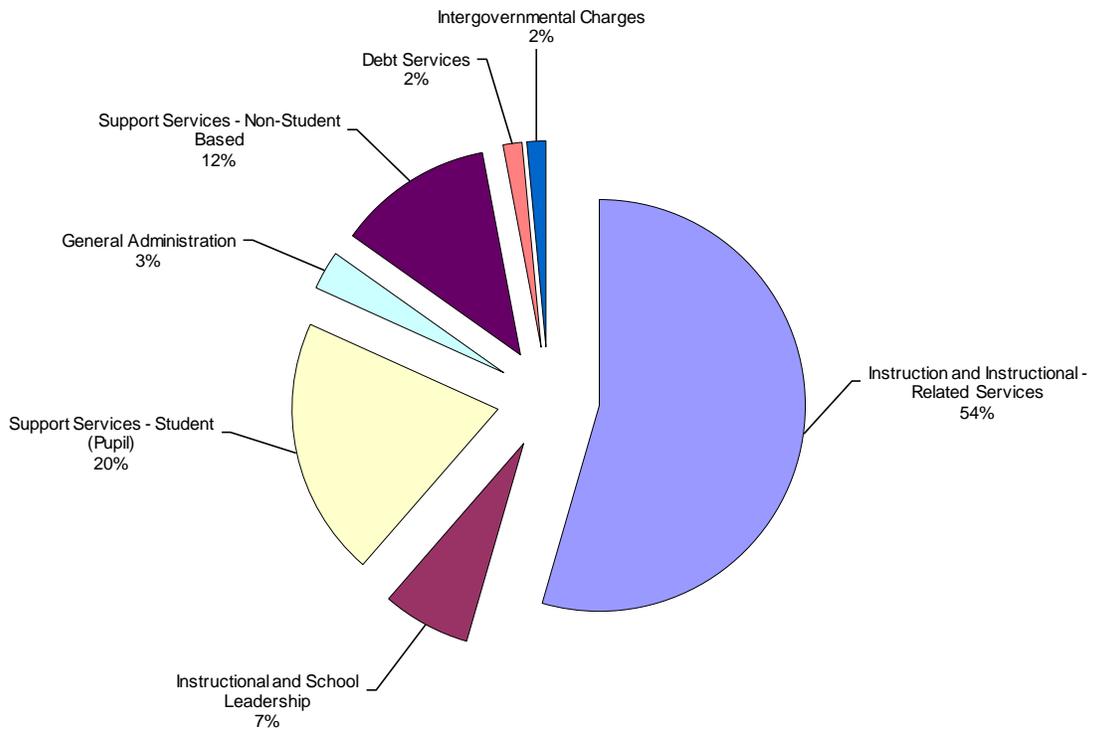
Changes in Rains Independent School District's Net Position			Table A-2
	Governmental Activities		Total Percentage Change
	2022	2021	2021-2022
Program Revenues:			
Charges for Services	\$ 1,835,526	\$ 684,820	168.03%
Operating Grants and Contributions	4,974,699	4,205,222	18.30%
General Revenues:			
Property Taxes	8,653,735	7,688,621	12.55%
State Aid – Formula	8,596,133	9,018,617	-4.68%
Investment Earnings	52,333	124,191	-57.86%
Miscellaneous	40,999	41,184	0.45%
Total Revenues	<u>\$ 24,153,425</u>	<u>\$ 21,762,655</u>	10.99%
Expenses:			
Instruction	\$ 11,009,776	\$ 11,504,340	-4.30%
Instructional Resources and Media Services	189,820	211,387	-10.20%
Curriculum and Staff Development	212,077	226,714	-6.46%
Instructional Leadership	552,609	343,936	60.67%
School Leadership	896,358	1,021,869	-12.28%
Guidance, Counseling and Evaluation Services	737,144	920,917	-19.96%
Social Work Services	70,823	37,889	86.92%
Health Services	109,230	140,748	-22.39%
Student (Pupil) Transportation	818,313	843,354	-2.97%
Food Services	1,195,854	968,542	23.47%
Cocurricular/Extracurricular Activities	1,335,634	1,302,263	2.56%
General Administration	640,592	653,856	-2.03%
Plant Maintenance and Operations	2,115,630	2,159,031	-2.01%
Security and Monitoring Services	98,392	107,147	-8.17%
Data Processing Services	123,451	107,000	15.37%
Community Services	220,524	257,294	-14.29%
Debt Service	311,257	441,889	-29.56%
Other Intergovernmental Charges	311,240	\$ 298,258	4.35%
Total Expenses	<u>20,948,724</u>	<u>21,546,434</u>	-2.77%
Excess (Deficiency) Before Other Resources, Uses and Transfers	<u>\$ 3,204,701</u>	<u>\$ 216,221</u>	1382.14%
Increase (Decrease) in Net Position	\$ 3,204,701	\$ 216,221	1382.14%
Net Position - Beginning (September 1)	<u>6,842,046</u>	<u>6,625,825</u>	3.26%
Net Position - Ending (August 31)	<u>\$ 10,046,747</u>	<u>\$ 6,842,046</u>	46.84%

RAINS INDEPENDENT SCHOOL DISTRICT
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 YEAR ENDED AUGUST 31, 2022

Sources of Revenue for Fiscal Year 2022 - See Table A-2



Functional Expenses for Fiscal Year 2022- See Table A-2



RAINS INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED AUGUST 31, 2022

- Table A-3 presents the cost of selected District functions as well as the selected function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by state revenues as well as local tax dollars.
- The cost of all governmental activities this year was \$ 20,948,724.
- However, the amount that our taxpayers paid for these activities through local property taxes was only \$ 8,653,735.
- Some of the cost was paid by those who directly benefited from the programs \$ 1,835,526, or
- By grants and contributions \$ 4,974,699.

Rains Independent School District's Net Cost of Selected District Functions							Table A-3
	<u>Total Cost of Services</u>		<u>% Change</u>	<u>Net Cost of Services</u>		<u>% Change</u>	
	2022	2021		2022	2021		
Instruction	\$ 11,009,776	\$ 11,504,340	-4.30%	\$ 8,471,270	\$ 9,230,715	-8.23%	
School Leadership	896,358	1,021,869	-12.28%	888,885	960,401	-7.45%	
General Administration	640,592	653,856	-2.03%	585,958	621,191	-5.67%	
Plant Maintenance and Operations	2,115,630	2,159,031	-2.01%	516,469	1,633,283	-68.38%	
Debt Service	311,257	441,889	-29.56%	279,036	404,046	30.94%	

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Revenues from governmental fund types totaled \$ 24,447,132, which is a \$ 2,832,229 increase from the prior year. The increase is representative of increased state revenue resulting from the changes in state funding related to HB3 as well as additional grant funding related to pandemic learning loss.

Expenditures for governmental fund types totaled \$ 22,944,222, which is a \$ 1,583,546 increase from the prior year. The increase reflects an increase in facility maintenance completed during the year in as well as continued increases in personnel costs required by HB3 provisions. Additional grant funding related to strategies to reduce pandemic learning loss also contributed to the increase.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year, the District revised its General Fund budget several times. With these adjustments, actual expenditures were \$ 2,276,899 less than final General Fund budget amounts. The most significant positive variance is in the plant maintenance and operations functional category.

Resources available were \$ 528,348 above the final General Fund budgeted amount. The favorable variance was the result of better than anticipated local revenue and additional federal source revenues.

RAINS INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED AUGUST 31, 2022

CAPITAL ASSETS AND DEBT ADMINISTRATION

CAPITAL ASSETS

At year end, the District had invested \$ 48,182,006 in a broad range of capital assets, including land, equipment, buildings, and vehicles (See Table A-4).

Rains Independent School District's Capital Assets			Table A-4
	Governmental Activities		Total Percentage Change
	2022	2021	2021-2022
Land	\$ 754,477	\$ 754,477	0.00%
Construction in Progress	52,800	-	100.00%
Buildings and Improvements	41,506,489	40,343,947	2.88%
Vehicles	4,248,032	3,723,160	14.10%
Equipment	1,620,208	1,404,356	15.37%
Totals at Historical Cost	\$ 48,182,006	\$ 46,225,940	4.23%
Less Accumulated Depreciation	(21,730,884)	(19,315,688)	12.50%
Net Capital Assets	<u>\$ 26,451,122</u>	<u>\$ 26,910,252</u>	-1.71%

DEBT

At year end, the District had \$ 10,423,792 in debt outstanding as shown in Table A-5. More detailed information about the District's debt is presented in the notes to the basic financial statements.

Bond Ratings -
The District's bonds presently carry "AAA" ratings.

Rains Independent School District's Debt			Table A-5
	Governmental Activities		Total Percentage Change
	2022	2021	2021-2022
Bonds Payable	\$ 9,605,000	\$ 10,300,000	-6.75%
Retirement Benefits Payable	47,650	47,650	0.00%
Other Debt Payable	771,142	867,423	-11.10%
Total Debt Payable	<u>\$ 10,423,792</u>	<u>\$ 11,215,073</u>	-7.06%

RAINS INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED AUGUST 31, 2022

ECONOMIC FACTORS

The District's property values for 2021 were up significantly from the prior year. This was due to overall gains in the economy. While property values for the audit period are higher, we are aware of and are preparing for the potential changes in the coming period.

Local property tax rates for maintenance and operations are restricted by Statute to \$.97, without local elections. The State Legislature passed HB3 which included various changes to the property tax rate setting process thus limiting school districts' opportunities for tax modifications and compressing the rates charged to taxpayers. The additional changes required under HB3 could impact the District's financial operations, including cash flow.

Student population has remained at a steady historical growth rate in the District. The economic outlook for the area is for growth to be at or near the historical trend line. Housing has not expanded at the rate of other north central Texas communities. These economic conditions allow the District to maintain constant funding and staffing levels.

The State has increased funding levels for the 2019-2022 biennium, which will affect the revenue levels of the District. The level of funding per attendance credits increased significantly. With these increases, the state imposed requirements to spend at least 30% of the new funding on salaries to personnel with at least 75% of the 30% to be for teachers and other designated classes of employees. With these increases in funding, the District anticipates monitoring expenditure levels to ensure financial stability remains strong.

The global outbreak of coronavirus disease 2019 ("COVID-19") presents various global risks. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. Management of the District is actively monitoring the global situation on its financial condition, liquidity, operations, supplies, vendors, and industry. Given the evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects, if any, of the COVID-19 outbreak on its results of operations and financial condition.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Jeff Fisher, Assistant Superintendent of Finance for the District.

BASIC FINANCIAL STATEMENTS

RAINS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
AUGUST 31, 2022

Data Control Codes	1 Governmental Activities
ASSETS	
1110 Cash and Investments	\$ 4,407,534
1225 Property Taxes Receivable, Net	757,342
1240 Due from Other Governments	2,506,920
1290 Other Receivables, Net	58,372
1300 Inventories	14,206
Capital Assets:	
1510 Land	754,477
1520 Building and Improvements, Net	24,355,672
1530 Furniture and Equipment, Net	1,288,173
1580 Construction in Progress	52,800
1000 Total Assets	\$ 34,195,496
DEFERRED OUTFLOWS OF RESOURCES	
1701 Deferred Outflows - Refunding	\$ 452,288
1705 Deferred Outflows - Pensions	1,344,444
1706 Deferred Outflows - OPEB	1,149,274
1700 Total Deferred Outflows of Resources	\$ 2,946,006
LIABILITIES	
2110 Accounts Payable	\$ 480,526
2140 Interest Payable	12,648
2165 Accrued Liabilities	1,056,600
2180 Due to Other Governments	1,686
2300 Unearned Revenues	12,653
Noncurrent Liabilities:	
2501 Due within one year	720,000
2502 Due in more than one year	9,703,792
2540 Net Pension Liability	2,136,153
2545 Net OPEB Liability	5,724,199
2000 Total Liabilities	\$ 19,848,257
DEFERRED INFLOWS OF RESOURCES	
2605 Deferred Inflows - Pensions	\$ 2,580,799
2606 Deferred Inflows - OPEB	4,665,699
2600 Total Deferred Inflows of Resources	\$ 7,246,498
NET POSITION	
3200 Net Investment in Capital Assets	\$ 16,074,980
Restricted For:	
3820 Federal and State Programs	131,942
3850 Debt Service	451,395
3900 Unrestricted	(6,611,570)
3000 Total Net Position	\$ 10,046,747

The accompanying notes are an integral part of this statement.

RAINS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
YEAR ENDED AUGUST 31, 2022

Data Control Codes	Functions/Programs	1 Expenses	3 Program Revenues		4 Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets
			Charges for Services			
Governmental Activities:						
11	Instruction	\$ 11,009,776	\$ 26,824	\$ 2,511,682	\$ (8,471,270)	
12	Instructional Resources and Media Services	189,820	-	1,969	(187,851)	
13	Curriculum and Staff Development	212,077	-	18,532	(193,545)	
21	Instructional Leadership	552,609	-	255,201	(297,408)	
23	School Leadership	896,358	-	7,473	(888,885)	
31	Guidance, Counseling and Evaluation Services	737,144	-	229,567	(507,577)	
32	Social Work Services	70,823	-	(18)	(70,841)	
33	Health Services	109,230	-	3,366	(105,864)	
34	Student (Pupil) Transportation	818,313	-	1,468	(816,845)	
35	Food Services	1,195,854	110,544	1,256,362	171,052	
36	Cocurricular/Extracurricular Activities	1,335,634	394,945	(5,893)	(946,582)	
41	General Administration	640,592	-	54,634	(585,958)	
51	Plant Maintenance and Operations	2,115,630	1,082,656	516,505	(516,469)	
52	Security and Monitoring Services	98,392	-	34,141	(64,251)	
53	Data Processing Services	123,451	-	53,867	(69,584)	
61	Community Services	220,524	220,557	3,622	3,655	
72	Interest on Long-term Debt	310,307	-	32,221	(278,086)	
73	Debt Issuance Costs and Fees	950	-	-	(950)	
99	Other Intergovernmental Charges	311,240	-	-	(311,240)	
TG	Total Governmental Activities	<u>\$ 20,948,724</u>	<u>\$ 1,835,526</u>	<u>\$ 4,974,699</u>	<u>\$ (14,138,499)</u>	
TP	Total Primary Government	<u>\$ 20,948,724</u>	<u>\$ 1,835,526</u>	<u>\$ 4,974,699</u>	<u>\$ (14,138,499)</u>	
General Revenues:						
MT	Property Taxes, Levied for General Purposes				\$ 7,601,990	
DT	Property Taxes, Levied for Debt Service				1,051,745	
IE	Investment Earnings				52,333	
GC	Grants and Contributions Not Restricted to Specific Programs				8,596,133	
MI	Miscellaneous				40,999	
TR	Total General Revenues				<u>\$ 17,343,200</u>	
CN	Change in Net Position				\$ 3,204,701	
NB	Net Position - Beginning (September 1)				6,842,046	
NE	Net Position - Ending (August 31)				<u>\$ 10,046,747</u>	

The accompanying notes are an integral part of this statement.

RAINS INDEPENDENT SCHOOL DISTRICT
 BALANCE SHEET - GOVERNMENTAL FUNDS
 AUGUST 31, 2022

Data Control Codes	10 General Fund	Other Governmental Funds	98 Total Governmental Funds
ASSETS			
1110 Cash and Investments	\$ 4,331,540	\$ -	\$ 4,331,540
1225 Property Taxes Receivable, Net	652,117	105,225	757,342
1240 Due from Other Governments	1,083,970	1,422,950	2,506,920
1260 Due from Other Funds	-	-	-
1290 Other Receivables	52,482	5,890	58,372
1300 Inventories	-	14,206	14,206
1000 Total Assets	<u>\$ 6,120,109</u>	<u>\$ 1,548,271</u>	<u>\$ 7,668,380</u>
LIABILITIES			
Current Liabilities:			
2110 Accounts Payable	\$ 179,936	\$ 652,586	\$ 832,522
2150 Payroll Deductions & Withholdingd	(1,969)	-	(1,969)
2160 Accrued Wages Payable	1,058,569	-	1,058,569
2170 Due to Other Funds	-	1,686	1,686
2300 Unearned Revenue	-	12,653	12,653
2000 Total Liabilities	<u>\$ 1,236,536</u>	<u>\$ 666,925</u>	<u>\$ 1,903,461</u>
DEFERRED INFLOWS OF RESOURCES			
2601 Deferred Property Tax Revenue	\$ 652,117	\$ 105,225	\$ 757,342
2600 Total Deferred Inflows of Resources	<u>\$ 652,117</u>	<u>\$ 105,225</u>	<u>\$ 757,342</u>
FUND BALANCES			
Nonspendable Fund Balances:			
3410 Inventories	\$ -	\$ 14,206	\$ 14,206
Restricted Fund Balances:			
3450 Federal/State Funds Grants	-	117,736	117,736
3480 Retirement of Long-Term Debt	-	358,818	358,818
Committed Fund Balances:			
3545 Other Committed Fund Balance	-	285,361	285,361
Assigned Fund Balances:			
3570 Capital Expenditures for Equipment	82,000	-	82,000
3600 Unassigned	4,149,456	-	4,149,456
3000 Total Fund Balances	<u>\$ 4,231,456</u>	<u>\$ 776,121</u>	<u>\$ 5,007,577</u>
4000 Total Liabilities, Deferred Inflow of Resources and Fund Balances	<u>\$ 6,120,109</u>	<u>\$ 1,548,271</u>	<u>\$ 7,668,380</u>

The accompanying notes are an integral part of this statement.

RAINS INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE BALANCE SHEET (GOVERNMENTAL FUNDS)
TO THE STATEMENT OF NET POSITION
AUGUST 31, 2022

Total fund balances - Balance Sheet (governmental funds)	\$	5,007,577
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
Capital assets used in governmental activities are not reported in the funds.		26,451,122
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.		757,342
The assets and liabilities of internal service funds are included in governmental activities in the SNP.		427,990
Payables for bond principal which are not due in the current period are not reported in the funds.		(9,605,000)
Payables for debt interest which are not due in the current period are not reported in the funds.		(12,648)
Payables for compensated absences which are not due in the current period are not reported in the funds.		(47,650)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.		452,288
Recognition of the District's proportionate share of the net pension liability is not reported in the funds.		(2,136,153)
Deferred Resource Inflows related to the pension plan are not reported in the funds.		(2,580,799)
Deferred Resource Outflows related to the pension plan are not reported in the funds.		1,344,444
Bond premiums are amortized in the SNA but not in the funds.		(771,142)
Recognition of the District's proportionate share of the net OPEB liability is not reported in the funds.		(5,724,199)
Deferred Resource Inflows related to the OPEB plan are not reported in the funds.		(4,665,699)
Deferred Resource Outflows related to the OPEB plan are not reported in the funds.		<u>1,149,274</u>
Net position of governmental activities - Statement of Net Position	\$	<u>10,046,747</u>

The accompanying notes are an integral part of this statement.

RAINS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED AUGUST 31, 2022

Data Control Codes	10 General Fund	Other Governmental Funds	98 Total Governmental Funds
REVENUES			
5700 Local and Intermediate Sources	\$ 7,994,589	\$ 1,708,675	\$ 9,703,264
5800 State Program Revenues	9,490,566	139,121	9,629,687
5900 Federal Program Revenues	631,321	4,482,860	5,114,181
5020 Total Revenues	\$ 18,116,476	\$ 6,330,656	\$ 24,447,132
EXPENDITURES			
Current:			
0011 Instruction	\$ 9,432,501	\$ 2,100,594	\$ 11,533,095
0012 Instructional Resources and Media Services	180,056	4,803	184,859
0013 Curriculum and Staff Development	202,078	19,822	221,900
0021 Instructional Leadership	350,170	260,273	610,443
0023 School Leadership	973,711	24,354	998,065
0031 Guidance, Counseling and Evaluation Services	576,609	239,218	815,827
0032 Social Work Services	70,925	-	70,925
0033 Health Services	116,991	5,588	122,579
0034 Student (Pupil) Transportation	994,999	13,291	1,008,290
0035 Food Services	-	1,318,525	1,318,525
0036 Cocurricular/Extracurricular Activities	831,455	250,454	1,081,909
0041 General Administration	681,500	7,154	688,654
0051 Plant Maintenance and Operations	1,857,618	539,294	2,396,912
0052 Security and Monitoring Services	68,215	28,142	96,357
0053 Data Processing Services	69,557	53,894	123,451
0061 Community Services	-	248,154	248,154
0071 Principal on Long-term Debt	-	695,000	695,000
0072 Interest on Long-term Debt	-	364,287	364,287
0073 Debt Issuance Costs and Fees	-	950	950
0081 Capital Outlay	52,800	-	52,800
0099 Other Intergovernmental Charges	311,240	-	311,240
6030 Total Expenditures	\$ 16,770,425	\$ 6,173,797	\$ 22,944,222
1100 Excess (Deficiency) of Revenues Over Expenditures	\$ 1,346,051	\$ 156,859	\$ 1,502,910
1200 Net Changes in Fund Balances	\$ 1,346,051	\$ 156,859	\$ 1,502,910
0100 Fund Balances - Beginning (September 1)	2,885,405	619,262	3,504,667
3000 Fund Balances - Ending (August 31)	\$ 4,231,456	\$ 776,121	\$ 5,007,577

The accompanying notes are an integral part of this statement.

RAINS INDEPENDENT SCHOOL DISTRICT
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 YEAR ENDED AUGUST 31, 2022

Net change in fund balances - total governmental funds	\$ 1,502,910
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlays are not reported as expenses in the SOA.	1,480,016
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,229,272)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	43,167
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	53,206
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	695,000
(Increase) decrease in accrued interest expense from beginning of period to end of period.	774
The net revenue (expense) of internal service funds is reported with government activities.	22,519
Pension contributions in the CY are de-expended and recorded as deferred resource outflows.	450,047
Pension contributions deferred in the prior year were expended in the current year.	(357,960)
Pension expense is recorded in the SOA but not in the funds.	158,313
OPEB contributions in the CY are de-expended and recorded as deferred resource outflows.	120,614
OPEB contributions deferred in the PY are expended in the CY.	(115,929)
OPEB expense is reexpended in the SOA but not in the funds.	<u>381,296</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 3,204,701</u>

The accompanying notes are an integral part of this statement.

RAINS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FUND NET POSITION - PROPRIETARY FUNDS
AUGUST 31, 2022

Data Control Codes		Internal Service Fund
		<hr/>
	ASSETS	
	Current Assets:	
1110	Cash and Investments	\$ 534,790
	Total Current Assets	\$ 534,790
1000	Total Assets	\$ 534,790
	LIABILITIES	
	Current Liabilities:	
2110	Accounts Payable	\$ 106,800
	Total Current Liabilities	\$ 106,800
2000	Total Liabilities	\$ 106,800
	NET POSITION	
3900	Unrestricted Net Position	\$ 427,990
3000	Total Net Position	\$ 427,990

The accompanying notes are an integral part of this statement.

RAINS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
YEAR ENDED AUGUST 31, 2022

	Internal Service Fund
Cash Flows from Operating Activities	
Cash Receipts from Interest	\$ 1,538
Cash Receipts from Quasi-External Operating Transfers	106,938
Cash Payments for Claims	(39,093)
Cash Payments for Administration on Reinsurance	(33,157)
Net Cash Provided by (Used for) Operating Activities	\$ 36,226
Cash Flows from Capital and Other Related Financing Activities	
NONE	
Cash Flows from Noncapital Financing Activities	
NONE	
Cash Flows from Investing Activities	
NONE	
Net Increase (Decrease) in Cash and Investments	\$ 36,226
Cash and Investments - Beginning (September 1)	498,564
Cash and Investments - Ending (August 31)	\$ 534,790
Reconciliation of Operating Income to Net Cash Provided by Operating Activities	
Operating Income (Loss)	\$ 22,519
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Increase (Decrease) in Accounts Payable	341
Increase (Decrease) in Claims Liability	13,366
Net Cash Provided by (Used for) Operating Activities	\$ 36,226

The accompanying notes are an integral part of this statement.

RAINS INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF FUND NET POSITION - FIDUCIARY FUNDS
 AUGUST 31, 2022

Data Control Codes		Private-Purpose Trust Funds <hr/> Scholarship Funds <hr/>
ASSETS		
Current Assets:		
1800	Restricted Assets	\$ 83,071
	Total Current Assets	\$ 83,071
1000	Total Assets	\$ 83,071
LIABILITIES		
Current Liabilities:		
2110	Accounts Payable	\$ 319
2000	Total Liabilities	\$ 319
NET POSITION		
3800	Held in Trust	\$ 82,752
3000	Total Net Position	\$ 82,752

The accompanying notes are an integral part of this statement.

RAINS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS
YEAR ENDED AUGUST 31, 2022

	Private-Purpose Trust Funds
	Scholarship Funds
REVENUES	
Investment Earnings - Interest Revenue	\$ (13,921)
Contributions	8,500
Total Revenues	\$ (5,421)
EXPENSES	
Scholarship Payments	\$ 6,000
Total Expenses	\$ 6,000
Changes in Net Position	\$ (11,421)
Net Position - Beginning (September 1)	94,173
Net Position - Ending (August 31)	\$ 82,752

The accompanying notes are an integral part of this statement.

RAINS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2022

A. Summary of Significant Accounting Policies

The basic financial statements of the Rains Independent School District (District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) applicable to governmental units in conjunction with the Texas Education Agency's *Financial Accountability System Resource Guide (Guide)*. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

1. Reporting Entity

The Board of School Trustees (Board), a seven member group, has governance responsibilities over all activities related to public elementary and secondary education within the jurisdiction of the District. The Board is elected by the public and as a body corporate has 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 Board, and the Agency may not substitute its judgment for the lawful exercise of those powers and duties by the Board. The District is not included in any other governmental "reporting entity" as defined by GASB in its Statement No. 14, "The Financial Reporting Entity." There are no component units included within the reporting entity.

The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities.

2. Basis of Presentation – Basis of Accounting

a. Basis of Presentation

Government-wide Statements – The statement of net position (SNA) and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities (SOA) presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The District does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements – The fund financial statements provide information about the District's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The District reports the following major governmental funds:

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

RAINS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2022

A. Summary of Significant Accounting Policies (Continued)

In addition, the District reports the following fund types:

Special Revenue Funds – The District accounts for resources restricted to or designated for specific purposes by the District or a grantor in a special revenue fund. Most Federal and some State financial assistance is accounted for in a special revenue fund, and sometimes unused balances must be returned to the grantor at the close of specified project years. The Board can commit specific types of resources to specific purposes which are included as special revenue funds.

Debt Service Fund – This fund is used to account for the accumulation of resources for, and the payment of general long-term Debt principal, interest and related costs.

Internal Service Funds – These funds are proprietary type funds. These funds are used to account for revenues and expenses related to services provided to parties inside the District. These funds facilitate distribution of support costs to the users of support services on a cost-reimbursement basis. Because the principal users of the internal services are the District's governmental activities, this fund type is included in the "Governmental Activities" column of the government-wide financial statements. The District uses internal service funds for self insured workers compensation and self insured technology repair activities.

Fiduciary Funds – These funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, or other governments. These include private purpose trust and custodial funds. Private-purpose trust funds account for resources, including both principal and earnings, which must be expended according to the provisions of a trust agreement, and are accounted for in essentially the same manner as proprietary funds. Custodial funds are purely custodial but involve measurement of result of operations. The balance of funds held is restricted for those groups. The restricted balance is a reflection of the measurement and result of the fund operations.

b. Measurement Focus – Basis of Accounting

Government-wide, Proprietary, and Fiduciary Fund Financial Statements – These financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements – Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available.

The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally measurable until received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of long-term debt and acquisitions under capital lease are reported as other financing sources.

When the District incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the District's policy to use restricted resources first, then unrestricted resources.

RAINS INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 YEAR ENDED AUGUST 31, 2022

A. Summary of Significant Accounting Policies (Continued)

3. Budgetary Data

The official budget was prepared for adoption for the general, food service and debt service funds. The following procedures are followed in establishing the budgetary data reflected in the basic financial statements:

- a. Prior to August 20 of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning September 1.
- b. A meeting of the Board is called for the purpose of adopting the proposed budget with public notice given at least 10 days prior to the meeting.
- c. Prior to the expenditure of funds, the budget is adopted by the Board.

After adoption, the budget may be amended through action by the Board. Budget amendments are approved at the functional expenditure level. All amendments are before the fact and reflected in the official minutes of the Board. Budgets are controlled at the function level by personnel responsible for organizational financial reporting. All budget appropriations lapse at the year end. Budget amendments throughout the year were not significant.

4. Encumbrance Accounting

Encumbrances for goods or purchased services are documented by purchase orders or contracts. Under Texas law, appropriations lapse at August 31, and encumbrances outstanding at that time are to be either canceled or appropriately provided for in the subsequent year's budget.

End-of-year outstanding encumbrances that were provided for in the subsequent year's budget are:

General Fund	\$	-0-
Special Revenue Fund		-0-
Debt Service Fund		-0-
Total	\$	-0-

5. Financial Statement Amounts

Cash and Investments

The District pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled accounts is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing securities and disclosed as a part of the District's cash and temporary investments.

For the purpose of the statement of cash flows, highly liquid investments are considered to be cash equivalents if they have a maturity of three months or less when purchased.

Fund Balance

Governmental funds utilize a fund balance presentation for equity. Fund balance is categorized as nonspendable, restricted, committed, assigned or unassigned.

Nonspendable fund balance – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaids) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted fund balance – represents amounts with external constraints placed on the use of these resources (such as debt covenants, grantors, other governments, etc.) or imposed by enabling legislation. Restrictions may be changed or lifted only with the consent of resource providers.

Committed fund balance – represents amounts that can only be used for specific purposes imposed by a formal action of the District's highest level of decision-making authority, the Board. Committed resources cannot be used for any other purpose unless the Board removes or changes the specific use by taking the same formal action that imposed the constraint originally.

RAINS INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 YEAR ENDED AUGUST 31, 2022

A. Summary of Significant Accounting Policies (Continued)

Assigned fund balance – represents amounts the District intends to use for specific purposes as expressed by the Board or an official delegated the authority. The Board has delegated the authority to assign fund balances to the Superintendent.

Unassigned fund balance – represents the residual classification for the general fund or deficit balances in other funds.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

The following schedule provides information about the specific fund balance classification by fund:

	General	Other Governmental	Total
Nonspendable			
Inventory	\$ -	\$ 14,206	\$ 14,206
Restricted			
Debt Retirement	-	358,818	358,818
Food Service	-	117,736	117,736
Committed			
Campus Activity Funds	-	283,419	283,419
After School Program	-	1,942	1,942
Assigned			
Capital Equipment	82,000	-	82,000
Unassigned	4,149,456	-	4,149,456
Totals	\$ 4,231,456	\$ 776,121	\$ 5,007,577

Inventories

On government-wide financial statements, inventories are presented at cost using the weighted average method and are expensed when used. On fund financial statements, inventories of governmental funds are valued at cost. For all funds, cost is determined using the weighted average method, and are determined by physical count. Inventory in governmental funds consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time of purchase. Reported inventories in these funds are equally offset by a fund balance reserve, which indicates they do not represent available spendable resources.

Prepaid Items

Certain payments to vendors reflect cost applicable to future accounting years and are recorded as prepaid items. Prepaid items are recorded as expenditures when the items are consumed or occur.

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. capitalization threshold of \$ 5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

Asset Class	Estimated Useful Lives
Buildings and Improvements	15-50
Vehicles	5-10
Other Equipment	3-15

RAINS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2022

A. Summary of Significant Accounting Policies (Continued)

Right of Use Assets and Liabilities

GASB Statement 87, *Leases* created new financial statement accounts "Right of Use" assets and similar offsetting liabilities. A "right of use" asset accounts for the net present value of future payments attached to a leased asset. Common examples of "Right of Use" assets are copiers, printers and other types of equipment that the District does not take ownership of but uses under the lease agreement. The assets value will be amortized over the life of the lease using a straight-line method. The liability offsetting the "Right of Use" is presented as lease payable.

Unearned Revenues

Unearned revenues include state funds received but have not been earned in the year. The balance will be earned in the future year and not returned as liabilities.

6. Deferred Outflows and Inflows of Resources

The District implemented GASB Statement Number 68, *Accounting and Financial Reporting for Pensions* and GASB Statement Number 75, *Accounting and Financial Reporting for Postemployment Benefits and Other Pensions*. In addition to assets and liabilities, the government-wide Statement of Net Position and governmental fund Balance Sheet report separate sections for deferred outflows and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position/fund balance that applies to a future year and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent the acquisition of net position/fund balance that applies to a future year and will not be recognized as an inflow of resources (revenue) until that time. The District reports certain deferred inflows and outflows related to pensions on the government-wide Statement of Net Position. At the governmental fund level, earned but unavailable revenue is reported as a deferred inflow of resources.

The District also implemented GASB Statement Number 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, which amends the transition provisions of GASB 68. GASB 71 requires that, at transition, governments recognize a beginning deferred outflow of resource for pension contributions made subsequent to the measurement date of the beginning Net Pension Liability. Implementation is reflected in the financial statements and the prior year adjustment.

7. Receivable and Payable Balances

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

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

8. Interfund Activities

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

9. Vacation, Sick Leave, and Other Compensated Absences

District employees are entitled to certain compensated absences based on their length of employment. Sick leave accrues at various rates established by the State and adopted by the Board of Trustees. Sick leave vests, accumulates, and is recorded as expense as it is incurred. Sick leave is paid upon separation from the District.

The District reimburses employees who voluntarily retire through the Teacher Retirement System (TRS) for up to 50 days of accrued leave based on rates established by the board of trustees. The rate approved is varied based on tenure with the District.

RAINS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2022

A. Summary of Significant Accounting Policies (Continued)

10. Pensions

The fiduciary net position of the Teacher Retirement System of Texas (TRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teacher Retirement System of Texas (TRS) and additions to/ deductions from TRS's fiduciary net position have been determined on the same basis as they are reported by TRS. For this purpose, 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.

11. Other Post-Employment Benefits (OPEB)

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 OPEB, OPEB expenses, 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 term. There are no investments as this a pay-as-you-go plan and all cash is held in a cash account.

12. Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could vary from these estimates.

13. New Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued various new accounting standards to better meet the information needed for users of financial statements by improving accounting and financial reporting. The GASB does this by issuing statements that cover various issues identified as needing additional clarification or direction to maintain standardization and comparability of financial information. During the year, the GASB issued the following statements with varying effective dates noted:

Statement 96: *Subscription Based Information Technology Arrangements* (Effective FY beginning after June 15, 2022)

Statement 97: *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* (Effective FY beginning after June 15, 2021)

Statement 98: *The Annual Comprehensive Financial Report* (Effective FY ending after December 15, 2021)

Statement 99: *Omnibus 2022* (Effective upon issuance with some effective FY beginning after June 15, 2022)

Statement 100: *Accounting Changes and Error Corrections* (Effective FY beginning after June 15, 2023)

Statement 101: *Compensated Absences* (Effective FY beginning after December 15, 2023)

14. Data Control Codes

Data control codes refer to the account code structure prescribed by the Agency in the *Guide*. The Agency requires the District to display these codes in its financial statements filed with the Agency in order to ensure accuracy in building a statewide database for policy development and funding plans.

RAINS INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 YEAR ENDED AUGUST 31, 2022

A. Summary of Significant Accounting Policies (Continued)

15. Accounting System

In accordance with Texas Education Code, Chapter 44, Subchapter A, the District adopted and implemented an accounting system which at least meets the minimum requirements prescribed by the State Board of Education and approved by the State Auditor. The District's accounting system uses codes and the code structure presented in the accounting code section of the *Guide*. Mandatory codes are utilized in the form provided in that section.

B. Deposits, Securities and Investments

Cash Deposits

The District's funds are deposited and invested under the terms of a depository contract. The contract requires the depository to pledge approved securities in an amount significant to protect the District's day-to-day balances. The pledge is waived only to the extent of the dollar amount of Federal Deposit Insurance District (FDIC) insurance. At year end, all District cash deposits appear to have been adequately covered by FDIC insurance or by pledged collateral held by the District or the depository in the District's name. The District's deposits appear to have been properly secured throughout the year.

Investments

The District's investment policies and types of investments are governed by the Public Funds Investment Act (PFIA). The Act requires specific training reporting and establishment of local policies. The District appears to be in compliance with all the requirements of the Act.

The PFIA (Government Code Chapter 256) contains specific provisions in the areas of investment practices, management reports, and establishment of appropriate policies. Among other things, it requires a governmental entity to adopt, implement and publicize an investment policy. That policy must address the following areas (1) safety of principal and liquidity, (2) portfolio diversifications, (3) allowable investments, (4) acceptable risk level, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the state maturity date of portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preference 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) banker's acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, (10) and common trust funds. The PFIA governs the District's investment policies and types of investments.

The District's management believes that it complies with the requirements of the PFIA and the District's investment policies.

District investments include investments in TexPool, and Lone Star Investment Pool which are local government investment pool. All investments are reported at fair value and are presented as cash and investments.

The following table lists the District's investments at year end:

	Fair Value/ Amortized Cost	Weighted Average Maturity (Days)
Governmental Activities:		
Cash Deposits	\$ 3,395,294	N/A
Investments		
Lone Star Investment Pool	216	37
TexPool	1,012,024	41
Total	\$ 4,407,534	

RAINS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2022

B. Deposits, Securities and Investments (Continued)

Texas Local Government Investment Pool

The District invests in the Texas Local Government Investment Pool (TexPool), which is a local government investment pool that was established in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and operates under the PFIA, Chapter 2256 of the Texas Government Code. The State Comptroller of Public Accounts oversees TexPool. Federated Investors, Inc. is the administrator and investment manager of TexPool under contract with the State Comptroller. In accordance with the Public Funds Investment Act, the State Comptroller has appointed the TexPool Investment Advisory Board to advise with respect to TexPool. The board is composed equally of participants in TexPool Portfolios and other persons who do not have a business relationship with TexPool Portfolios and are qualified to advise in respect to Texpool Portfolios. The Advisory Board members review the investment policy and management fee structure. TexPool is rated AAAM by Standard and Poor's and operates in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. All investments are stated at amortized cost, which approximates market value of the securities. The stated objective of TexPool is to maintain a stable average \$1.00 per unit net asset value; however, the \$1.00 net asset value is not guaranteed or insured. The financial statements can be obtained from the Texas Trust Safekeeping Trust Company website at www.ttstc.org.

Lone Star Investment Pool

The Lone Star Investment Pool (Lone Star) is a public funds investment pool created pursuant to the Interlocal Cooperation Act, Texas Government Code, Chapter 791, and the PFIA, Texas Government Code, Chapter 2256. Lone Star is administered by First Public, a subsidiary of the Texas Association of School Boards (TASB), with Standish and American Beacon Advisors managing the investment and reinvestment of Lone Star's assets. State Street Bank provides custody and valuation services to Lone Star. All of the board of trustees' eleven members are Lone Star participants by either being employees or elected officials of a participant. Lone Star has established an advisory board composed of both pool members and non-members. Lone Star is rated AAAM by Standard and Poor's. Lone Star has no limitations or restrictions on withdrawals. The District is invested in the Corporate Overnight Plus Fund of Lone Star. Lone Star has 3 different funds: Government Overnight, Corporate Overnight and Corporate Overnight Plus. Government and Corporate Overnight maintain a net asset value of one dollar and the Corporate Overnight Plus maintains a net Asset value of 50 cents. The Government Overnight and Corporate Overnight Funds value all investments at amortized cost and are operated in accordance with GASB 79. The Corporate Overnight Plus Fund values all investments at fair value and is operated in accordance with GASB 72.

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized agencies are designed to give an indication of credit risk. At year end, the District was not significantly exposed to credit risk.

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name.

Investment securities are exposed to custodial risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the Districts' name. At year end, the District was not exposed to custodial credit risk.

The largest combined balances of cash, saving and time deposit accounts amounted to \$ 7,141,195 and occurred in January 2022. The amount of bond or market value of securities pledged as of the date of the highest combined balance on deposit was \$ 7,391,628. The total amount of FDIC coverage at the time of the highest combined balance was \$ 500,000. Commercial Bank of Texas, Emory Texas is the District's depository.

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the District was not exposed to concentration of credit risk.

RAINS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2022

B. Deposits, Securities and Investments (Continued)

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. District investments are limited to short term maturities to limit any potential interest rate risk. At year end, the District was not exposed to interest rate risk.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. State statutes do not allow for foreign investments this eliminating foreign currency rate risk. The District was not exposed to foreign currency risk.

f. 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 require judgement and considers factors specific to each asset or liability.

C. Property Taxes

Property taxes are levied by October 1, in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the October 1 levy date. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties and interest ultimately imposed. Property tax revenues are considered available when collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year.

Property taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy. Allowances for uncollectibles within the General and Debt Service Funds are based upon historical experience in collecting property taxes. Section 33.05, Property Tax Code, requires the tax collector for the District to cancel and remove from the delinquent tax rolls a tax on real property that has been delinquent for more than 20 years or a tax on personal property that has been delinquent for more than 10 years. Delinquent taxes meeting this criteria may not be canceled if litigation concerning these taxes is pending.

The District levied taxes on property within the District at \$ 0.872 to fund general operations and \$ 0.1200 for the payment of principal and interest on long term debt. The rates were levied on property assessed totaling \$ 949,267,944. The District contracts with a tax attorney for the collection of all delinquent taxes. Delinquent taxes are subject to both penalty and interest plus a 20% delinquent tax attorney collection fee.

RAINS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2022

D. Capital Assets

Capital asset activities during the year were as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<u>Governmental Activities</u>				
Capital Assets not being Depreciated:				
Land	\$ 754,477	\$ -	\$ -	\$ 754,477
Construction in Progress	161,998	52,800	161,998	52,800
Total Capital Assets not being Depreciated	\$ 916,475	\$ 52,800	\$ 161,998	\$ 807,277
Capital Assets being Depreciated:				
Building and Improvements	\$ 40,388,744	\$ 1,117,745	\$ -	\$ 41,506,489
Equipment	1,446,937	173,271	-	1,620,208
Vehicles	3,949,834	298,198	-	4,248,032
Total Capital Assets being Depreciated	\$ 45,785,515	\$ 1,589,214	\$ -	\$ 47,374,729
Less Accumulated Depreciation for:				
Buildings and Improvements	\$ 16,121,353	\$ 1,029,464	\$ -	\$ 17,150,817
Equipment	1,234,714	61,142	-	1,295,856
Vehicles	3,145,545	138,666	-	3,284,211
Total Accumulated Depreciation	\$ 20,501,612	\$ 1,229,272	\$ -	\$ 21,730,884
Total Capital Assets being Depreciated, Net	\$ 25,283,903	\$ 359,942	\$ -	\$ 25,643,845
Governmental Activities Capital Assets, Net	\$ 26,200,378	\$ 412,742	\$ 161,998	\$ 26,451,122

Depreciation was charged to governmental activities functions as follows:

Instruction	\$ 662,344
Instructional Resources and Media Services	21,670
Curriculum and Instructional Staff Development	87
Instructional Leadership	1,484
School Leadership	10,711
Guidance, Counseling and Evaluation Services	8,038
Health Services	8,302
Student (Pupil) Transportation	142,290
Food Services	27,182
Cocurricular/Extracurricular Activities	306,570
General Administration	9,070
Plant Maintenance and Operations	20,421
Security and Monitoring Services	11,103
Total	<u>\$ 1,229,272</u>

E. Long Term Obligations

Long Term Obligation Activity

Long-term obligation activities during the year were as follows:

	Beginning Balances	Increases	Decreases	Ending Balances	Amounts Due Within One Year
<u>Governmental Activities:</u>					
General Obligation Bonds	\$ 10,300,000	\$ -	\$ 695,000	\$ 9,605,000	\$ 720,000
Unamortized Bond Premium (Discount)	867,423	-	96,281	771,142	-
Retirement Benefits Payable	47,650	16,500	16,500	47,650	-
Total Governmental Activities	\$ 11,215,073	\$ 16,500	\$ 807,781	\$ 10,423,792	\$ 720,000

RAINS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2022

E. Long Term Obligations (Continued)

Bonds

The District has issued various series of general obligation bonds to fund facility construction and improvements. Bonds mature at various times with varying rates of interest. The bonds issued require the District to levy an ad valorem tax annually to retire the current maturities. The District is required to make annual interest payments along with annual principal payments.

The following bonded debt issues are outstanding at year end:

Description	Interest Rate	Original Amount	Outstanding Balances
Unlimited Tax School Building Bonds, Series 2016	2.72%	\$ 8,980,000	\$ 7,950,000
Unlimited Tax School Building Bonds, Series 2021	1.01%	1,775,000	1,655,000
Totals			<u>\$ 9,605,000</u>

Maturity requirements on bonded debt at year end are as follows:

Year Ending August 31	Principal	Interest	Total Requirements
2023	\$ 720,000	\$ 342,400	\$ 1,062,400
2024	745,000	317,375	1,062,375
2025	770,000	288,425	1,058,425
2026	805,000	258,300	1,063,300
2027	835,000	226,925	1,061,925
2028 - 2032	4,690,000	621,550	5,311,550
2033	1,040,000	17,775	1,057,775
Totals	<u>\$ 9,605,000</u>	<u>\$ 2,072,750</u>	<u>\$ 11,677,750</u>

There are a number of limitations and restrictions contained in the general obligation bond indentures. The District appears to be in compliance with all significant limitations and restrictions as of year end.

F. Defined Benefits Pension Plan

1. Plan Description

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

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

2. 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 that includes financial statements and required supplementary information. That report may be obtained on the Internet at <http://www.trs.state.tx.us/about/documents/cafr.pdf#ACFR>; by writing to TRS at 1000 Red River Street, Austin, TX 78701-2698; or by calling (512) 542-6592. The information provided in the Notes to the Financial Statements in the 2021 Annual Comprehensive Financial Report for TRS provides the following information regarding the pension plan fiduciary net position as of August 31, 2021, and 2020.

Net Pension Liability	2021	2020
Total Pension Liability	\$ 227,273,463,630	\$ 218,974,205,084
Less: Plan Fiduciary Net Position	<u>(201,807,002,496)</u>	<u>(165,416,245,243)</u>
Net Pension Liability	<u>\$ 25,466,461,134</u>	<u>\$ 53,557,959,841</u>
Net Position as percentage of Total Pension Liability	88.79%	75.54%

RAINS INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 YEAR ENDED AUGUST 31, 2022

F. Defined Benefits Pension Plan (Continued)

3. *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 in (1) 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.

In May, 2019, the 86th Texas Legislature approved the TRS Pension Reform Bill (Senate Bill 12) that provides for gradual contribution increases from the state, participating employers and active employees to make the pension fund actuarially sound. This action causing the pension fund to be actuarially sound, allowed the legislature to approve funding for a 13th check in September 2019. All eligible members retired as of December 31, 2018 received an extra annuity check in either the matching amount of their monthly annuity or \$ 2,000, whichever was less.

4. *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 Section 825.402. The TRS Pension Reform Bill (SB12) of the 86th Texas Legislature amended Texas Government Code Section 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2020 thru 2025.

	<u>Contribution Rates</u>	
	<u>2020</u>	<u>2021</u>
Member	7.70%	8.00%
Non-Employer Contributing Entity (State)	7.50%	7.75%
Employers	7.50%	7.75%
Current Year Employer Contributions	\$ 450,047	
Current Year Member Contributions	\$ 1,030,537	
Measurement Period NECE On-Behalf Contributions	\$ 726,527	

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

RAINS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2022

F. Defined Benefits Pension Plan (Continued)

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

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

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

When employing a retiree of the Teacher Retirement System, the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.

A Public Education Employer contribution surcharge of 1.5% increasing to 2% over the period ending 2025 on all covered payroll.

5. *Actuarial Assumptions*

The actuarial valuation was performed as of August 31, 2020. Update procedures were used to roll forward the total pension liability to August 31, 2021.

The total pension liability is determined by an annual actuarial valuation. The actuarial methods and assumptions were selected by the TRS Board of Trustees based upon analysis and recommendations by the TRS System's actuary. The TRS Board of Trustees has sole authority to determine the actuarial assumptions used for the plan. The actuarial methods and assumptions were primarily based on a study of actual experience for the three-year period ended August 31, 2017, and were adopted in September 2018.

The post-retirement mortality rates for healthy lives were based on the 2018 TRS of Texas Healthy Pensioners Mortality Tables, with full generational projection using the ultimate improvement rates from the most recently published projection scale ("U-MP"). The active mortality rates were based on 90 percent of the RP-2014 Employee Mortality Tables for males and females, also was full generational mortality.

The long-term expected rate of return on pension plan investments is 7.25%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate 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 weighing 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 TRS System's target asset allocation as August 31, 2021, are summarized on the next page:

RAINS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2022

F. Defined Benefits Pension Plan (Continued)

Asset Class*	Target Allocation %**	Long -Term Expected Geometric Real Rate of Return***	Expected Contribution to Long- Term Portfolio Returns
Global Equity			
USA	18.0%	3.6%	0.94%
Non-US Developed	13.0%	4.4%	0.83%
Emerging Markets	9.0%	4.6%	0.74%
Private Equity	14.0%	6.3%	1.36%
Stable Value			
Government Bonds	16.0%	-0.2%	0.01%
Absolute Return	0.0%	1.1%	0.0%
Stable Value Hedge Funds	5.0%	2.2%	0.12%
Real Return			
Real Estate	15.0%	4.5%	1.00%
Energy, Natural Resources & Infrastructure	6.0%	4.7%	0.35%
Commodities	0.0%	1.7%	0.0%
Risk Parity	8.0%	2.8%	0.28%
Asset Allocation Leverage			
Cash	2.0%	-0.7%	-0.01%
Asset Allocation Leverage	-6.0%	-0.5%	0.03%
Inflation Expectation			2.20%
Volatility Drag****			-0.95%
Expected Return	<u>100%</u>		<u>6.90%</u>

* Absolute Return includes Credit Sensitive Investments.

** Target allocations are based on the FY2021 policy model.

*** Capital Market Assumptions come from Aon Hewitt (as of 8/31/2021)

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

The total pension liability in the August 31, 2021, actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	August 31, 2020 rolled forward to August 31, 2021
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Fair Value
Single Discount Rate	7.25%
Long-term expected Investment Rate	7.25%
Inflation	2.30%
Salary Increases including inflation	3.05% to 9.05% including inflation
Benefit Changes during the year	None
Ad hoc post-employment benefit changes	None
Municipal Bond Rate	1.95%
Ending year in Projection Period	2120

6. *Discount Rate*

A single discount rate of 7.25% was used to measure the total pension liability. The single discount rate was based on the expected rate of return on plan investments of 7.25%. 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 8.50% of payroll in fiscal year 2020 gradually increasing to 9.55% of payroll over the next several years. 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.

RAINS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2022

F. Defined Benefits Pension Plan (Continued)

7. *Assumption Changes Since the Prior Actuarial Valuation*

There were no changes in assumptions that affected measurement of the total pension liability during the measurement period.

8. *Discount Rate Sensitivity Analysis*

The following presents the District's share of the net pension liability of the plan using the discount rate of 7.25% as well as what the District's share of the net pension liability would be if it were calculated using a discount rate that is 1 – percentage point lower (6.25%) or 1 – percentage point higher (7.25%) than the current rate:

	1% Decrease	Discount Rate	1% Increase
District's proportionate share of the net pension liability	\$ 4,667,834	\$ 2,136,153	\$ 82,192

9. *Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At August 31, 2022, the District reported a liability of \$ 2,136,153 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$ 2,136,153
State's proportionate share that is associated with the District	4,335,601
Total	\$ 6,471,754

The net pension liability was measured as of August 31, 2020 and rolled to August 31, 2021 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 contribution to the pension plan relative to the contributions of all employers to the plan for the year September 1, 2020 thru August 31, 2021.

The District recognized pension expense of \$ 216,980 and revenue of \$ 17,333 for support provided by the State in the current year.

On August 31, 2021, the employer's proportion of the collective net pension liability was 0.0041217608%, which was an increase of 0.0002670117% from its proportion measured as of August 31, 2020.

The District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources at year end:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual actuarial experiences	\$ 3,575	\$ 150,387
Changes of actuarial assumptions	755,088	329,154
Differences between projected and actual investment earnings	-	1,791,137
Changes in proportion and differences between the employer's contributions and the proportionate share of contributions	135,734	310,121
Total as of August 31, 2020 measurement date	\$ 894,397	\$ 2,580,799
Contributions paid to TRS subsequent to the measurement date	450,047	-
Total at fiscal year end	\$ 1,344,444	\$ 2,580,799

RAINS INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2022

G. Other Post-Employment Benefit Plans

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

Year Ending August 31	Amount
2023	\$ (274,239)
2024	(308,815)
2025	(474,910)
2026	(599,609)
2027	(26,891)
Thereafter	(1,938)

1. *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 that has a special funding situation. The TRS-Care program was established in 1986 by the Texas Legislature. The plan is administered through a trust by the Teacher Retirement System of Texas (TRS) Board of Trustees. It is established and administered in accordance with the Texas Insurance Code, Chapter 1575.052

2. *OPEB Plan Fiduciary Net Position*

Detailed 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 annual financial report may be obtained on the internet at <http://www.trs.state.tx.us/about/documents/cafr/pdf#ACFR>; by writing to TRS at 1000 Red River Street, Austin, TX 78701-2698; or by calling (512) 542-6592.

The components of the Net OPEB Liability of the TRS-Care plan as of August 31, 2021 and 2020 are as follows:

Net OPEB Liability	2021	2020
Total OPEB Liability	\$ 41,113,711,083	\$ 40,010,833,815
Less: Plan Fiduciary Net Position	(2,539,242,470)	(1,996,317,932)
Net OPEB Liability	\$ 38,574,468,613	\$ 38,014,515,883
Net Position as percentage of Total Pension Liability	6.18%	4.99%

3. *Benefits Provided*

TRS-Care provides basic health insurance coverage (TRS-Care 1), to all retirees from public schools, charter schools, regional education service centers and other educational districts who are members of the TRS pension system. 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. The TRS 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. There are no automatic post-employment benefit changes; including automatic COLAs.

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

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

RAINS INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 YEAR ENDED AUGUST 31, 2022

G. Other Post-Employment Benefit Plans

4. *Contributions*

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

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

Contribution Rates		
	2021	2022
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%
Current Year Employer Contributions	\$ 120,614	
Current Year Member Contributions	\$ 83,732	
Measurement Period NECE On-Behalf Contributions	\$ 155,319	

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 employers hire a TRS retiree, they are required to pay to TRS Care, a monthly surcharge of \$ 535 per retiree.

A supplemental appropriation was authorized by Senate Bill 1264 of 86th Texas Legislature to provide \$ 2,208,137 for fiscal year 2020 and \$ 3,312,206 for fiscal year 2022, for consumer protection against medical and healthcare billing by certain out-of-network providers. Funding will be in fiscal year 2022.

5. *Actuarial Assumptions*

The total OPEB liability in the August 31, 2020, actuarial valuation was rolled forward to August 31, 2021.

The actuarial valuation of TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. All of the demographic assumptions, rates of retirement, termination, and disability including general inflation and salary increases are identical to those used in the respective TRS Pension valuation. These assumptions were developed in the experience study performed for TRS for the measurement period ended August 31, 2017.

The following assumptions and other inputs used for members of TRS-Care are identical to the assumptions used in the August 31, 2020, TRS pension actuarial valuation:

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

The active mortality rates were based on 90 percent of the RP-2014 Employee Mortality Tables for males and females. The post retirement mortality rates for healthy lives were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables, with full generational projection using the ultimate improvement rates from the mortality projection scale MP-2018.

RAINS INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 YEAR ENDED AUGUST 31, 2022

G. Other Post-Employment Benefit Plans (Continued)

Additional Actuarial Methods and Assumptions:

Valuation Date	August 31, 2019 rolled forward to August 31, 2020
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Discount Rate	2.33% as of August 31, 2020
Aging Factors	Based on plan specific experience
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age adjusted claims costs.
Salary Increases	3.05% to 9.05%, including inflation
Election Rates	Normal Retirement: 65% participation prior to age 65 and 40% participation after age 65. 25% of pre-65 retirees are assumed to discontinue coverage at age 65.
Ad hoc post-employment benefit changes	None

Health Care Trend Rates

The initial medical trend rates were 8.5% for Medicare retirees and 7.10% for Non-Medicare retirees. There was an initial prescription drug trend rate of 8.50% for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25% over a period of 12 years.

6. *Discount Rate*

A single discount rate of 1.95% was used to measure the total OPEB liability. There was a decrease of 0.38% in the discount rate since the previous year. Because the plan is essentially a “pay-as-you-go” plan, the single discount rate is equal to the prevailing municipal bond rate.

7. *Assumption 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:

- Discount rate decreased from 2.33% to 1.95% increasing the total OPEB liability.

8. *Discount Rate Sensitivity Analysis*

The following schedule shows the impact of the net OPEB liability if the discount rate used was 1% greater than the discount rate that was used (1.95%) in measuring the net OPEB liability as well as what the net OPEB liability would be if it were calculated using a discount rate of 1% less than the rate used.

	1% Decrease	Discount Rate	1% Increase
District's proportionate share of the net OPEB liability	\$ 6,904,703	\$ 5,724,199	\$ 4,795,104

9. *Healthcare Cost Trend Rates Sensitivity Analysis*

The following presents the net OPEB liability of the plan using the assumed healthcare cost trend rate (8.5%), as well as what the net OPEB liability would be if it were calculated using a trend rate that is one-percentage point lower or one-percentage point higher than the assumed healthcare cost trend rate.

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
District's proportionate share of the net OPEB liability	\$ 4,636,412	\$ 5,724,199	\$ 7,183,740

RAINS INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 YEAR ENDED AUGUST 31, 2022

G. Other Post-Employment Benefit Plans (Continued)

10 *OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB.*

At year end, the District reported a liability of \$ 5,724,199 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	\$	5,724,199
State's proportionate share that is associated with the District		7,669,151
Total	\$	13,393,350

The net OPEB liability was measured as of August 31, 2020, and rolled forward to August 31, 2021, and the total OPEB Liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The District's proportion of the net OPEB Liability was based on the District's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2020, thru August 31, 2021.

At August 31, 2021, the District's proportion of the collective net OPEB liability was 0.0148393467%, which was a decrease of 0.0009585430% from its proportion measured as of August 31, 2020.

The District recognized OPEB expense of \$ (751,223) and revenue of \$ (896,288) for support provided by the State during the current year.

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 from the following sources at year end:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual actuarial experiences	\$ 246,454	\$ 2,770,913
Changes in actuarial assumptions	634,022	1,210,562
Differences between projected and actual investment earnings	6,214	-
Changes in proportion and differences between the employer's contributions and the proportionate share of contributions	141,970	684,224
Total as of August 31, 2020 measurement date	\$ 1,028,660	\$ 4,665,699
Contributions paid to TRS subsequent to the measurement date	120,614	-
Total at fiscal year end	\$ 1,149,274	\$ 4,665,699

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

Year Ending August 31		Amount
2023	\$	(677,351)
2024		(677,491)
2025		(677,455)
2026		(526,780)
2027		(322,789)
Thereafter		(755,173)

RAINS INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 YEAR ENDED AUGUST 31, 2022

H. Medicare Part D Coverage

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 retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. For the years ended August 31, 2022, 2021 and 2020, the subsidy payments received by TRS-Care on behalf of the District were \$ 53,321, \$ 52,352, and \$ 47,897, respectively. These payments are recorded as equal revenues and expenditures in the governmental funds financial statement of the District.

Health Care

During the year, employees of the District were covered by a health insurance plan (the Plan). The District paid premiums of \$ 300 per month per employee and employees, at their option, authorized payroll withholdings to provide dependents coverage under the Plan. All premiums were paid to a licensed insurer. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

The contract between the Rains Independent School District and Blue Cross Blue Shield of Texas is renewable September 1 of each year and terms of coverage and premium costs are included in the contractual provisions.

Latest financial statements for Blue Cross Blue Shield of Texas are available for the year ended December 31, 2021 and have been filed with the Texas State Board of Insurance, Austin, Texas, and are public records

I. Risk Management

Workers Compensation

The District participates in the East Texas Educational Insurance Association Workers Compensation Self Insurance Joint Fund. The District is partially self-funded to a loss fund maximum of \$ 71,633 for the 21-22 fiscal year. Additionally, the District incurred fixed costs of \$ 33,157 for their share of claims administration, loss control, record keeping, and cost of excess insurance.

Claims administration is provided by Claims Administrative Services, Inc. Reinsurance is provided for aggregate claim losses exceeding \$ 225,000. 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 \$ 105,879 includes \$ 51,279 of 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 amounts in the years of 2022 and 2021 are represented below:

	2022	2021
Beginning Claims Liability	\$ 92,513	\$ 69,366
Claims Incurred (Reduced)	47,252	70,518
Claim Payments	(33,886)	(47,371)
Ending Claims Liability	\$ 105,879	\$ 92,513

Unemployment Compensation Pool

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

The Fund meets its quarterly obligation to the Texas Workforce Commission. Expenses are accrued each month until the quarterly payment has been made. Expenses can be reasonably estimated; therefore, there is no need for specific or aggregate stop loss coverage for Unemployment Compensation pool.

RAINS INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 YEAR ENDED AUGUST 31, 2022

I. Risk Management (Continued)

The Fund engages the services of an independent auditor to conduct a financial audit after the close of each plan year on August 31. The audit is accepted by the Fund's Board of Trustees in February of the following year. The Fund's audited financial statements as of August 31, 2021, are available at the TASB offices and have been filed with the Texas Department of Insurance in Austin.

Other 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 year 2022, the District purchased commercial insurance to cover these liabilities. There were not 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.

J. Litigation

The District appears to have no pending litigation as of August 31, 2022.

K. Commitments and Contingencies

The District participates in numerous state and federal grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, if any, refunds of any money received may be required and the collectability of any related receivable at year end, 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.

The effects of the coronavirus-19 (COVID-19) pandemic continues to affect the District's operations including funding for student attendance and operating programs and cost. Continued funding allowances including additional federal funding will cease in future periods. The operational costs associated with these additional revenues will be evaluated along with the need for these services. The cost of the additional federal funded programs may exceed the available resources and require the District to either eliminate or curtail their existence.

L. Subsequent Events

Management has evaluated all events or transactions that occurred after August 31, 2022 up through December 6, 2022 the date the financial statements were issued.

M. Revenue from Local and Intermediate Sources

During the year, the District received revenue from local and intermediate in the District's major funds and aggregate non major funds consisting of the following:

	Other		Totals
	General	Governmental	
Property Tax Collections	\$ 7,559,191	\$ 1,051,376	\$ 8,610,567
County Available Funds	34,744	-	34,744
Investment Income	11,607	5,981	17,588
Food Service Income	-	110,545	110,545
Cocurricular/Extracurricular Activities	74,728	320,216	394,944
Tuition and Fees	26,824	220,557	247,381
Other	287,495	-	287,495
Total	<u>\$ 7,994,589</u>	<u>\$ 1,708,675</u>	<u>\$ 9,703,264</u>

RAINS INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 YEAR ENDED AUGUST 31, 2022

N. Receivables

Receivables at year end, for the District's individual major funds and aggregate nonmajor funds, including any applicable allowances for uncollectible accounts are as follows:

	General	Other Governmental	Totals
Due from Other Governments	\$ 1,083,970	\$ 1,422,950	\$ 2,506,920
Property Taxes Receivable	724,574	116,917	841,491
Less: Allowance for Uncollectible			
Property Taxes	(72,457)	(11,692)	(84,149)
Other Receivables	52,482	5,890	58,372
Net Receivables	<u>\$ 1,788,569</u>	<u>\$ 1,534,065</u>	<u>\$ 3,322,634</u>

O. State Aid Reconciliation

The State provides various types of funding for local school districts as provided for in state statute. The following reconciliation presents funding earned by the District in each category presented. Because of the State's delay in reconciling the funding to local districts, the summary below represents an estimate of earnings. The settle up with the State will occur some 9 to 10 months following the fiscal year end.

Funding is earned for: 1) Available – annual allocation based on prior year enrollment; 2) Foundation – annual allocation based on student attendance, property tax collections and valuations, and special student population; 3) Instructional Facilities Allotment – based on property wealth; and 4) Existing Debt Allotment – based on eligible debt, student attendance and property wealth. Various other sources are received but not reconciled here as these are the major sources of funding.

	Available	Foundation	IFA	EDA
CY Summary of Finances (SOF)	\$ 827,396	\$ 7,678,749	Not	\$ 33,262
Prior Year Settle Ups	-	36,167	Eligible	(1,041)
August Instructional Days Change	30,360	23,461		-
Financial Statement Earnings	<u>\$ 857,756</u>	<u>\$ 7,738,377</u>	<u>\$ -</u>	<u>\$ 32,221</u>
Financial Statement Amounts				
SOF Receivable (Overpayment)	\$ -	\$ 240,750	\$ -	\$ 28,831
August Instructional Days Receivable	63,846	476,133	-	-

* Overpayments are represented in the financial statements as Unearned Revenue (government-wide and governmental).

P. Compliance, Stewardship, and Accountability

Expenditures over Appropriations

The following individual funds incurred expenditures in excess of appropriations at functional expenditure levels:

	Budget	Actual	Excess
Food Service Fund:			
Food Service	1,292,852	1,297,048	4,196

Q. Change in Accounting Principle

The Governmental Accounting Standards Board (GASB) issued Statement 87, *Leases* in June 2017 with an effective date of fiscal year beginning after June 15, 2021 (as postponed). This required the District to implement the provisions of the Statement during the year. The Statement replaced operating leases with recognition of "right of use" assets and liabilities. As such there are new financial statement captions on the government wide financial statements. For the fund financial statements, the net present value of the lease payments is recognized as an expenditure in the initial year of the agreement with subsequent payments represented as debt retirement payments. The Statement requires retroactive restatement of assets and liabilities with the difference modifying the beginning net position.

REQUIRED SUPPLEMENTARY INFORMATION

RAINS INDEPENDENT SCHOOL DISTRICT
 GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 YEAR ENDED AUGUST 31, 2022

Data Control Codes	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
REVENUES				
5700 Local and Intermediate Sources	\$ 7,747,000	\$ 7,747,000	\$ 7,994,589	\$ 247,589
5800 State Program Revenues	9,591,128	9,591,128	9,490,566	(100,562)
5900 Federal Program Revenues	250,000	250,000	631,321	381,321
5020 Total Revenues	\$ 17,588,128	\$ 17,588,128	\$ 18,116,476	\$ 528,348
EXPENDITURES				
Instruction and Instructional Related Services:				
0011 Instruction	\$ 9,625,711	\$ 9,800,711	\$ 9,432,501	\$ 368,210
0012 Instructional Resources and Media Services	197,546	202,546	180,056	22,490
0013 Curriculum and Staff Development	204,610	234,610	202,078	32,532
Total Instruction and Instr. Related Services	\$ 10,027,867	\$ 10,237,867	\$ 9,814,635	\$ 423,232
Instructional and School Leadership:				
0021 Instructional Leadership	\$ 347,501	\$ 372,501	\$ 350,170	\$ 22,331
0023 School Leadership	1,000,963	1,040,963	973,711	67,252
Total Instructional and School Leadership	\$ 1,348,464	\$ 1,413,464	\$ 1,323,881	\$ 89,583
Support Services - Student (Pupil):				
0031 Guidance, Counseling and Evaluation Services	\$ 634,026	\$ 659,026	\$ 576,609	\$ 82,417
0032 Social Work Services	74,000	74,000	70,925	3,075
0033 Health Services	119,578	126,578	116,991	9,587
0034 Student (Pupil) Transportation	1,026,293	1,081,293	994,999	86,294
0036 Cocurricular/Extracurricular Activities	845,789	855,789	831,455	24,334
Total Support Services - Student (Pupil)	\$ 2,699,686	\$ 2,796,686	\$ 2,590,979	\$ 205,707
Administrative Support Services:				
0041 General Administration	\$ 668,114	\$ 698,114	\$ 681,500	\$ 16,614
Total Administrative Support Services	\$ 668,114	\$ 698,114	\$ 681,500	\$ 16,614
Support Services - Nonstudent Based:				
0051 Plant Maintenance and Operations	\$ 2,299,524	\$ 3,314,524	\$ 1,857,618	\$ 1,456,906
0052 Security and Monitoring Services	110,166	90,166	68,215	21,951
0053 Data Processing Services	105,500	100,500	69,557	30,943
Total Support Services - Nonstudent Based	\$ 2,515,190	\$ 3,505,190	\$ 1,995,390	\$ 1,509,800
Debt Service:				
0073 Debt Fees	\$ -	\$ 10,000	\$ -	\$ 10,000
Total Debt Service	\$ -	\$ 10,000	\$ -	\$ 10,000
Capital Outlay:				
0081 Capital Outlay	\$ -	\$ 60,000	\$ 52,800	\$ 7,200
Total Capital Outlay	\$ -	\$ 60,000	\$ 52,800	\$ 7,200
Intergovernmental Charges:				
0099 Other Intergovernmental Charges	\$ 316,003	\$ 326,003	\$ 311,240	\$ 14,763
Total Intergovernmental Charges	\$ 316,003	\$ 326,003	\$ 311,240	\$ 14,763
6030 Total Expenditures	\$ 17,575,324	\$ 19,047,324	\$ 16,770,425	\$ 2,276,899
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 12,804	\$ (1,459,196)	\$ 1,346,051	\$ 2,805,247
1200 Net Change in Fund Balance	\$ 12,804	\$ (1,459,196)	\$ 1,346,051	\$ 2,805,247
0100 Fund Balance - Beginning (September 1)	2,885,405	2,885,405	2,885,405	-
3000 Fund Balance - Ending (August 31)	\$ 2,898,209	\$ 1,426,209	\$ 4,231,456	\$ 2,805,247

RAINS INDEPENDENT SCHOOL DISTRICT
SCHEDULES OF THE DISTRICTS PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
YEAR ENDED AUGUST 31, 2022

	<u>2021*</u>	<u>2020*</u>	<u>2019*</u>	<u>2018*</u>	<u>2017*</u>	<u>2016*</u>	<u>2015*</u>	<u>2014*</u>
District's proportion of the net pension liability	0.0083881034%	0.0082930619%	0.0092445674%	0.0093806094%	0.0089773456%	0.0087516790%	0.0086088000%	0.0052139000%
District's proportionate share of the net pension liability	\$ 2,136,153	\$ 4,441,595	\$ 4,805,615	\$ 5,163,315	\$ 2,870,471	\$ 3,307,129	\$ 3,043,096	\$ 1,392,705
State's proportionate share of the net pension liability associated with the District	<u>4,335,601</u>	<u>8,894,730</u>	<u>7,818,587</u>	<u>8,326,588</u>	<u>5,239,078</u>	<u>6,379,864</u>	<u>6,133,761</u>	<u>5,293,328</u>
Total	<u>\$ 6,471,754</u>	<u>\$ 13,336,325</u>	<u>\$ 12,624,202</u>	<u>\$ 13,489,903</u>	<u>\$ 8,109,549</u>	<u>\$ 9,686,993</u>	<u>\$ 9,176,857</u>	<u>\$ 6,686,033</u>
District's covered-employee payroll (for Measurement Year)	\$ 11,792,754	\$ 11,211,214	\$ 10,298,894	\$ 10,075,498	\$ 9,853,002	\$ 9,821,723	\$ 9,329,100	\$ 8,961,707
District's proportionate share of the net pension liability as a percentage of it's covered-employee payroll	18.11%	39.62%	46.66%	51.25%	29.13%	33.67%	32.62%	15.54%
Plan fiduciary net position as a percentage of the total pension liability	88.79%	75.54%	75.24%	73.74%	82.17%	78.00%	78.43%	83.25%

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

* The years above present data for the measurement period ending date. The measurement period represents the period for which the pension plan prepares its reports which provides a 10 month delay for financial reporting in accordance with GASB 68.

RAINS INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DISTRICT CONTRIBUTIONS
 TEACHER RETIREMENT SYSTEM OF TEXAS
 YEAR ENDED AUGUST 31, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 450,047	\$ 357,960	\$ 342,174	\$ 322,527	\$ 314,709	\$ 294,225	\$ 278,063	\$ 254,881
Contributions in relations to the contractual required contributions	<u>(450,047)</u>	<u>(357,960)</u>	<u>(342,174)</u>	<u>(322,527)</u>	<u>(314,709)</u>	<u>(294,225)</u>	<u>(278,063)</u>	<u>(254,881)</u>
Contribution deficiency (excess)	<u>\$ -</u>							
District's covered employee payroll	\$ 12,881,716	\$ 11,792,754	\$ 11,211,214	\$ 10,298,894	\$ 10,075,498	\$ 9,853,002	\$ 9,821,723	\$ 9,329,100
Contributions as a percentage of covered employee payroll	3.49%	3.04%	3.05%	3.13%	3.12%	2.99%	2.83%	2.73%

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

RAINS INDEPENDENT SCHOOL DISTRICT
 SCHEDULES OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
 TEACHER RETIREMENT SYSTEM OF TEXAS
 YEAR ENDED AUGUST 31, 2022

	<u>2021*</u>	<u>2020*</u>	<u>2019*</u>	<u>2018*</u>	<u>2017 *</u>
District's proportion of the Net OPEB Liability (Asset)	0.0148393467%	0.0157978897%	0.0156945696%	0.0154745099%	0.0159364920%
District's proportionate share of the Net OPEB Liability (Asset)	\$ 5,724,199	\$ 6,005,491	\$ 7,422,152	\$ 7,726,564	\$ 6,930,183
State's proportionate share of the Net OPEB Liability (Asset) associated with the District	<u>7,669,151</u>	<u>8,069,941</u>	<u>9,862,383</u>	<u>8,193,405</u>	<u>7,592,075</u>
Total	<u>\$ 13,393,350</u>	<u>\$ 14,075,432</u>	<u>\$ 17,284,535</u>	<u>\$ 15,919,969</u>	<u>\$ 14,522,258</u>
District's covered-employee payroll (for Measurement Year)	\$ 11,792,754	\$ 11,211,214	\$ 10,298,894	\$ 10,075,498	\$ 9,853,002
District's proportionate share of the Net OPEB Liability as a percentage of it's covered-employee payroll	48.54%	53.57%	72.07%	76.69%	70.34%
Plan fiduciary net position as a percentage of the Total OPEB Liability	6.18%	4.99%	2.66%	1.57%	0.91%

Note: Only five years of data is presented in accordance with GASB 75 paragraph 245. "The information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

* The years above present data for the measurement period ending date. The measurement period represents the period for which the pension plan prepares its reports which provides a 12 month delay for financial reporting in accordance with GASB 75.

RAINS INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DISTRICT'S OPEB CONTRIBUTIONS
 TEACHER RETIREMENT SYSTEM OF TEXAS
 YEAR ENDED AUGUST 31, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contributions	\$ 120,614	\$ 115,929	\$ 120,075	\$ 110,853	\$ 106,752
Contributions in relations to the contractual required contributions	<u>(120,614)</u>	<u>(115,929)</u>	<u>(120,075)</u>	<u>(110,853)</u>	<u>(106,752)</u>
Contribution deficiency (excess)	<u>\$ -</u>				
District's covered employee payroll	\$ 12,881,716	\$ 11,792,754	\$ 11,211,214	\$ 10,298,894	\$ 10,075,498
Contributions as a percentage of covered employee payroll	0.94%	0.98%	1.07%	1.08%	1.06%

Note: Only five years of data is presented in accordance with GASB 75, paragraph 245. "The information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

RAINS INDEPENDENT SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED AUGUST 31, 2022

A. Budget

The official budget was prepared for adoption for all Government Fund Types. The budget was prepared in accordance with accounting practices generally accepted in the United States of America. The following procedures are followed in establishing the budgetary data reflected in the basic financial statements:

1. Prior to August 20 of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning September 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board is then called for the purpose of adopting the proposed budget after ten days' public notice of the meeting has been given.
3. Prior to September 1, the budget is legally enacted through passage of a resolution by the Board.

Once a budget is approved, it can be amended at function and fund level only by approval of a majority of the members of the Board. Amendments are presented to the Board at its regular meetings.

Each amendment must have Board approval. Such amendments are made before the fact, are reflected in the official minutes of the Board and are not made after fiscal year end as required by law.

Each amendment is controlled by the budget coordinator at the revenue and expenditure function/object level. Budgeted amounts are as amended by the Board. All budget appropriations lapse at year end.

Encumbrances for goods or purchased services are documented by purchase orders or contracts. Under Texas law, appropriations lapse on August 31, and encumbrances outstanding at the time are to be either cancelled or appropriately provided for in the subsequent year's budget. There were no end-of-year outstanding encumbrances that were provided for in the subsequent year's budget.

B. Defined Benefit Pension Plan

1. Changes of Assumptions Since the Prior Measurement Date

There were no changes of assumptions since the prior measurement period.

2. Changes of Benefit Terms Since the Prior Measurement Date

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

C. OPEB Healthcare Plan

1. Changes of Assumptions Since the Prior Measurement Date

The following changes occurred in the plan assumptions.

- a. The discount rate changed from 2.33% to 1.95%

2. Changes of Benefit Terms Since the Prior Measurement Date

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

OTHER SUPPLEMENTARY INFORMATION

RAINS INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE
 YEAR EDNED AUGUST 31, 2022

Tax Roll Year	Last Ten Years Ended August 31	1 Tax Rates		3 Assessed/Appraised Value For School Tax Purposes	10 Beginning Balance 9/1/2021	20 Current Year's Total Levy	30 Maintenance Tax Collections	30a Debt Service Tax Collections	40 Entire Year's Adjustments	50 Ending Balance 8/31/2022
		Maintenance	2 Debt Service							
XXXX	2013 and Prior Years	Various	Various	Various	117,525	-	10,473	1,405	2,534	\$ 108,181
2013	2014	1.040000	0.195000	505,940,139	18,792	-	3,812	715	4,338	18,603
2014	2015	1.040000	0.195000	496,884,368	26,962	-	4,334	813	4,270	26,085
2015	2016	1.040000	0.195000	482,644,772	36,420	-	4,863	959	(5,567)	25,031
2016	2017	1.040000	0.205000	495,281,538	40,237	-	6,727	1,229	2,256	34,537
2017	2018	1.040000	0.190000	550,933,902	57,822	-	16,575	3,028	9,173	47,392
2018	2019	1.040000	0.190000	569,388,495	96,248	-	29,161	5,327	3,237	64,997
2019	2020	0.970000	0.185000	646,596,982	142,488	-	49,218	9,387	3,564	87,447
2020	2021	1.014800	0.140000	722,194,118	258,476	-	95,212	13,135	(24,799)	125,330
2021	2022	0.872000	0.120000	949,267,944	-	9,416,738	7,191,879	989,711	(931,260)	303,888
1000	Totals				\$ 794,970	\$ 9,416,738	\$ 7,412,254	\$ 1,025,709	\$ (932,254)	\$ 841,491

RAINS INDEPENDENT SCHOOL DISTRICT
SCHOOL BREAKFAST AND NATIONAL SCHOOL LUNCH PROGRAM
BUDGETARY COMPARISON SCHEDULE
YEAR EDNED AUGUST 31, 2022

Data Control Codes	Budgeted Amounts		Actual	Variance with Final Budget	
	Original	Final		Positive (Negative)	
REVENUES					
5700	Local and Intermediate Sources	\$ 190,000	\$ 190,000	\$ 114,936	\$ (75,064)
5800	State Program Revenues	5,000	5,000	11,697	6,697
5900	Federal Program Revenues	602,000	602,000	1,233,428	631,428
5020	Total Revenues	\$ 797,000	\$ 797,000	\$ 1,360,061	\$ 563,061
EXPENDITURES					
Current:					
Support Services - Student (Pupil):					
0035	Food Services	\$ 792,852	\$ 1,292,852	\$ 1,297,048	\$ (4,196)
	Total Support Services - Student (Pupil)	\$ 792,852	\$ 1,292,852	\$ 1,297,048	\$ (4,196)
6030	Total Expenditures	\$ 792,852	\$ 1,292,852	\$ 1,297,048	\$ (4,196)
1100	Excess (Deficiency) of Revenues Over Expenditures	\$ 4,148	\$ (495,852)	\$ 63,013	\$ 558,865
1200	Net Change in Fund Balance	\$ 4,148	\$ (495,852)	\$ 63,013	\$ 558,865
0100	Fund Balance - Beginning (September 1)	68,929	68,929	68,929	-
3000	Fund Balance - Ending (August 31)	\$ 73,077	\$ (426,923)	\$ 131,942	\$ 558,865

RAINS INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED AUGUST 31, 2022

Data Control Codes	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	
	Original	Final			
REVENUES					
5700	Local and Intermediate Sources	\$ 1,062,500	\$ 1,062,500	\$ 1,052,965	\$ (9,535)
5800	State Program Revenues	-	-	32,221	32,221
5020	Total Revenues	\$ 1,062,500	\$ 1,062,500	\$ 1,085,186	\$ 22,686
EXPENDITURES					
Debt Service:					
0071	Principal on Long-term Debt	\$ 695,000	\$ 695,000	\$ 695,000	\$ -
0072	Interest on Long-term Debt	364,288	364,288	364,287	1
0073	Debt Issuance Costs and Fees	1,000	1,000	950	50
	Total Debt Service	<u>\$ 1,060,288</u>	<u>\$ 1,060,288</u>	<u>\$ 1,060,237</u>	<u>\$ 51</u>
6030	Total Expenditures	\$ 1,060,288	\$ 1,060,288	\$ 1,060,237	\$ 51
1100	Excess (Deficiency) of Revenues Over Expenditures	\$ 2,212	\$ 2,212	\$ 24,949	\$ 22,737
1200	Net Change in Fund Balance	\$ 2,212	\$ 2,212	\$ 24,949	\$ 22,737
0100	Fund Balance - Beginning (September 1)	333,869	333,869	333,869	-
3000	Fund Balance - Ending (August 31)	\$ 336,081	\$ 336,081	\$ 358,818	\$ 22,737

RAINS INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REQUIRED RESPONSES TO SELECTED SCHOOL FIRST INDICATORS
 AS OF AUGUST 31, 2022

<u>Data Control Codes</u>		<u>Response</u>
SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and / other sources information concerning nonpayment of any terms of any debt agreement at fiscal year end?	No
SF3	Did the school district make timely payments to the Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district was issued a warrant hold and the warrant hold was not cleared within 30 days from the date the warranty hold was issued, the school district is considered to not have made timely payments). Payments to the TRS and TWC are considered timely if a warrant hold that was issued in connection to the untimely payment was cleared within 30 days from the date the warrant hold was issued. Payments to the IRS are considered timely if a penalty or delinquent payment notice was cleared within 30 days from the date the notice was issued.	Yes
SF4	Was the school district issued a warrant hold? Even if the issue surrounding the initial hold was resolved and cleared within 30 days, the shool district is considered to have been inssued a warrant hold.	No
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state or federal funds?	No
SF7	Did the school post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Administrative Code and other statues, laws and rules that were in effect at the school districts fical year-end?	Yes
SF8	Did the school board members discuss the school districts property value at a board meeting within 120 days before the school district adopted its budget?	Yes
SF9	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year-end.	\$ -0-

RAINS INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REQUIRED RESPONSES TO
STATE MANDATED PROGRAM REQUIREMENTS
YEAR ENDED AUGUST 31, 2022

<u>Data Control Codes</u>		<u>Response</u>
<u>Section A: Compensatory Education Programs</u>		
<u>AP1</u>	Did your District expend any state compensatory education program state allotment funds during the district's fiscal year?	Yes
<u>AP2</u>	Does the District have written policies and procedures for its state compensatory education program?	Yes
<u>AP3</u>	List the total state allotment funds received for state compensatory education programs during the district's fiscal year.	\$ 1,515,831
<u>AP4</u>	List the actual direct program expenditures for state compensatory education programs during the District's fiscal year. (PICs 24, 26, 28, 29, 30, 34)	\$ 1,079,130
<u>Section B: Bilingual Education Programs</u>		
<u>AP5</u>	Did your District expend any bilingual education program state allotment funds during the District's	Yes
<u>AP6</u>	Does the District have written policies and procedures for its bilingual education program?	Yes
<u>AP7</u>	List the total state allotment funds received for bilingual education programs during the District's fiscal year.	\$ 63,925
<u>AP8</u>	List the actual direct program expenditures for bilingual education programs during the District's fiscal year. (PIC's 25, 35)	\$ 45,695

FEDERAL AWARDS SECTION

RAINS INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR EDNED AUGUST 31, 2022

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal ALN Number	Pass-Through Identifying Number	Federal Expenditures
<u>U.S. DEPARTMENT OF EDUCATION</u>			
Passed through the Texas Education Agency:			
ESEA Title I Part A - Improving Basic Programs <i>Total ALN 84.010</i>	84.010a	22610101190903	\$ 444,633 <u>444,633</u>
IDEA-B Formula - B IDEA-B Discretionary - B <i>Total ALN 84.027</i>	84.027a	226600011909036600 66002212	365,263 155,754 <u>521,017</u>
IDEA-B Preschool - B IDEA-B Preschool -ARP - B <i>Total ALN 84.173</i>	84.173a	226610011909036610	2,703
	84.173x	225360011909035360	<u>2,434</u> <u>5,137</u>
Carl Perkins - Perkins V <i>Total ALN 84.048</i>	84.048a	22420006193903	26,188 <u>26,188</u>
ESSA Title II Part A - Supporting Effective Education <i>Total ALN 84.367</i>	84.367a	22694501190903	72,545 <u>72,545</u>
ESEA Title V Part B - Rural & Low Income School <i>Total ALN 84.358</i>	84.358b	22696001190903	38,776 <u>38,776</u>
Elementary and Secondary Schools Emergency Relief - II - D* Elementary and Secondary Schools Emergency Relief - III - D* <i>Total ALN 84.425</i>	84.425d	21521001190903	965,485
	84.425u	21528001190903	1,410,964 <u>2,376,449</u>
ESSA Title VI Part A - Student Support & Academic Achievement <i>Total ALN 84.424</i>	84.424a	22680101190903	33,203 <u>33,203</u>
Total passed through Texas Education Agency			<u>3,517,948</u>
Total Department of Education			<u>3,517,948</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Passed through the Texas Department of Agriculture:			
School Breakfast Program - A*	10.553	00924	236,497
National School Lunch Program - A*	10.555	00924	933,814
Supply Chain Assistance Grant - A*	10.555	6TX300400	49,254
USDA Commodity Food Distribution	10.565	00924	69,594 <u>1,289,159</u>
Total Department of Agriculture			<u>1,289,159</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 4,807,107</u>

* Major Program

A - Child Nutrition Cluster - Total Cluster - \$ 1,219,565

B - Special Education Cluster - Total Cluster - \$ 526,154

D - Education Stabilization Cluster - Total Cluster - \$ 2,376,449

The accompanying notes are an integral part of this statement.

RAINS INDEPENDENT SCHOOL DISTRICT
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED AUGUST 31, 2022

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal activity of the Rains Independent School District and is presented on the modified accrual basis of accounting. Expenditures are recognized in the accounting period in which a fund liability occurs. Funds are considered earned to the extent of expenditures made.

The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position of the District. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

B. Summary of Significant Accounting Policies

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 expenditures were accounted for in the General Fund and Special Revenue Funds which are governmental fund types. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Federal grants are considered to be earned to the extent of expenditures made under the provisions of the grant.

C. Food Distribution

Nonmonetary assistance is reported in the Schedule at the fair market value of the commodities received and used. No provision has been made for amounts on hand on August 31, 2022.

D. Indirect Cost

The District has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

E. Reconciliation of Federal Revenue with Financial Statements

The District records amounts received from the federal government or other recipients of federal grant as federal revenue in the financial statements. This reconciliation identifies the difference between the financial statement revenues and the schedule of expenditures of federal awards:

Total Federal Expenditures (Exhibit K-1)	\$	4,807,107
School Health and Related Services (SHARS)		307,074
Federal Revenue (Exhibit C-3)	\$	5,114,181

INTERMEDIATE SCHOOL & ELEMENTARY SCHOOL

Base Bid Regranulate

Prepare existing roofir new white granules and additional items.

Alternate 1

Recover existing roofir coverboard with a new 2-ply modified bitumen granulated cap sheet with a 20 year NDL Manufactures Warranty and additional items.

Alternate 2

Recover existing roofir year NDL Manufacturers Warranty and additional items.

Alternate 3

Recover existing roofir coverboard with a new single ply PVC Membrane Roofing System with a 20 year NDL Manufactures Warranty and a 2" Hail Warranty and additional items.

Contractor	Low Bid Coating				Low Bid Mod Bit Overlay				Low Bid Regranulation											
	Bass Roofing		CR Systems, Inc.		MRB Contractors, LLC		Merit Roofing Systems, Inc.		Brazos Urethane, Inc.		Coryell Roofing		Strategic Roofing Solutions, L		Paragon Roofing, Inc.		Tri-Lam Roofing		Longview Roofing, LLC	
	Elementary	Intermediate	Elementary	Intermediate	Elementary	Intermediate	Elementary	Intermediate	Elementary	Intermediate	Elementary	Intermediate	Elementary	Intermediate	Elementary	Intermediate	Elementary	Intermediate	Elementary	Intermediate
Base Bid --Regranulation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 722,752	\$ 702,754	\$ -	\$ -	\$ -	\$ -	\$ 807,500	\$ 687,700	\$ 645,500	\$ 461,850	\$ -	\$ -
Alternate #1--Modified bit Overla	\$ 1,087,108	\$ 928,099	\$ -	\$ -	\$ 1,106,925	\$ 904,607	\$ -	\$ -	\$ 884,618	\$ 848,198	\$ -	\$ -	\$ 1,085,415	\$ 1,019,038	\$ 1,014,400	\$ 893,200	\$ 1,283,500	\$ 832,100	\$ -	\$ -
Alternate #2--Coating	\$ 499,211	\$ 422,730	\$ 385,747	\$ 353,014	\$ 578,740	\$ 451,464	\$ -	\$ -	\$ 424,534	\$ 408,190	\$ -	\$ -	\$ 543,435	\$ 596,624	\$ 544,500	\$ 482,700	\$ 875,610	\$ 671,600	\$531,000	\$460,000
Alternate #3--Single Ply	\$ 1,005,965	\$ 846,695	\$ -	\$ -	\$ 976,237	\$ 821,723	\$ 1,011,791	\$ 913,713	\$ 1,067,246	\$ 999,157	\$ 1,088,682	\$ 946,744	\$ 1,125,769	\$ 986,489	\$ 1,019,500	\$ 858,300	\$ 1,364,850	\$ 1,035,450	\$ -	\$ -
Base Bids combined for ES and IS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,425,506	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,495,200	\$ 1,092,350	\$ -	\$ -	\$ -	\$ -
Alternate #1 (Combined)-Modifie	\$ 2,015,207	\$ -	\$ -	\$ -	\$ 2,011,532	\$ -	\$ -	\$ -	\$ 1,732,816	\$ -	\$ -	\$ -	\$ 2,006,753	\$ -	\$ 1,907,600	\$ -	\$ 2,100,600	\$ -	\$ -	\$ -
Alternate #2 (Combined) Coating	\$ 921,941	\$ 701,822	\$ 1,030,204	\$ -	\$ 787,179	\$ -	\$ -	\$ -	\$ 1,100,288	\$ -	\$ -	\$ 1,027,200	\$ -	\$ 1,896,060	\$ -	\$ 950,000	\$ -	\$ -	\$ -	\$ -
Alternate #3 (Combined) Single P	\$ 1,850,660	\$ -	\$ 1,797,961	\$ -	\$ 1,925,504	\$ 2,066,403	\$ 2,035,426	\$ 2,002,372	\$ 1,877,800	\$ -	\$ -	\$ -	\$ -	\$ 2,400,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Time to Complete	Schedule TBD		87 calendar days		420 calendar days		192 calendar days		115 calendar days		270 calendar days		120 calendar days		120 calendar days		120 calendar days		90 calendar days	

Buchanan Fence Company



Phone: 903-663-2564

e-mail address: buck@buchananfence.com

BUDGET SHEET

Name: Rains ISD

From: Buck

Date: 7-11-22

Subject: elementary school

Up-dated 12-12-22

Our budget includes & limited to the following :

Retrofit approx. 727' of 4' heavy duty fence to 6' heavy duty fence

Demo & replace back line of fence—350'

**Gates:—1—12' opening dd-1—10' opening dd—1—5' opening walk
1—6' opening walk gate**

Total budget for the above—————\$27,500.00

Optional 96' of 14 ga x 6' Montage with panic gate—\$10,000.00

Optional 32' of approx. 10' tall ornamental iron under porch

\$7,500.00

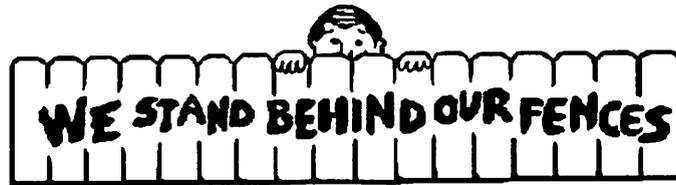
Add PVC slats to the chain link above (approx. 1077')

\$10,000.00

With questions please call : 903-663-2564 and ask for Buck , Cam, or Carla

P.O. Box 296 * Judson, Texas * 75660

Buchanan Fence Company



Phone: 903-663-2564

e-mail address: buck@buchananfence.com

BID SHEET

Name: Rains ISD

From: Buck

Date: 12-12-22

Subject: PVC Slats

Add 6' tall bottom lock slats to 1350' of new fence

Total material & labor for the above-----\$13,000.00

Material only for sale to the district to be installed

By district personnel

\$68.00 per bag

(a bag will cover 10 lin. Feet)

Thanks Buck

With questions please call : 903-663-2564 and ask for Buck , Cam, or Carla

P.O. Box 296 * Judson, Texas * 75660

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	CHECK DATE	INVOICE DATE	AMOUNT
38996	CIRCLE C INK	SOFTBALL TEES - REQUESTED BY SCOTT DELOZIER KB	11/04/2022	10/27/2022	168.00
	CIRCLE C INK	FOOTBALL WHITE TEES - REQUESTED BY CHARLIE COKER KB	11/04/2022	11/02/2022	750.00
38997	DAIRY QUEEN Winnsbor	56 FOOTBALL MEALS FOR RAINS VARSITY FOOTBALL ON 9/23/222 - REQUESTED BY CHARLIE COKER KB	11/04/2022	09/16/2022	392.00
38998	OLD FASHION CANDY CO	Candy for Cosmo Fundraiser	11/04/2022	10/05/2022	4,135.17
38999	BSN SPORTS/SPORT SUP	WEIGHTED TRAINING SOFTBALL SET - REQEUSTED BY SCOTT DELOZIER KB	11/10/2022	11/04/2022	168.80
39000	RAYSON'S CREATIONS K	Picture booth for Homecoming Dance	11/10/2022	09/01/2022	999.00
39001	BSN SPORTS/SPORT SUP	PREVIOUSLY APPROVED WITH PO 6652200067 CLONE TO NEW FISCAL YEAR. VOLLEYBALL CLOTHING - REQEUSTED BY KALEY JONES KB	11/17/2022	10/07/2022	1,302.93
39002	SAMS CLUB DIRECT	CONCESSION STAND SUPPLIES FOR GIRLS BASKETBALL - REQEUSTED BY LAURA JENKINS KB	11/17/2022	11/02/2022	489.78
39003	TATUM MUSIC CO, INC	INVOICES: L451230,L450538,L450673,L450508 TATUM MUSIC SUPPLIES FOR JH BAND	11/17/2022	11/07/2022	115.96
222300135	AMAZON CAPITAL SERVI	Halloween Treat Bags	11/04/2022	10/19/2022	27.98
222300156	AMAZON CAPITAL SERVI	PREVIOUSLY APPROVED WITH PO 6652300017 - AMAZON CANCELLED ORDER - PRICING DIFFERENCE AND WOULD'T ARRIVE ON TIME. - CROSS COUNTRY SUPPLIES KB	11/10/2022	10/23/2022	1,090.35
	AMAZON CAPITAL SERVI	PREVIOUSLY APPROVED WITH PO 6652300017 - AMAZON CANCELLED ORDER - PRICING DIFFERENCE AND WOULD'T ARRIVE ON TIME. - CROSS COUNTRY SUPPLIES KB	11/10/2022	11/01/2022	23.49
222300178	AMAZON CAPITAL SERVI	Polycrylic, glitter, plastic ornaments	11/17/2022	11/03/2022	112.89
63284	EVANS, MADALYN	JV Cheer meal money for Bonham game	11/17/2022	09/22/2022	-100.00
63303	A & S Air Conditioni	INV #84618 REPAIRED FREON LEAK AND REPLACED FREON AT HIGH SCHOOL CAFETERIA - MAINT DEPT	11/04/2022	10/17/2022	410.00
63304	AT&T MOBILITY LLC	INV #287318369477X10152022 XTND INSTALL T Y CABLES BU; OFFSITE INSTALL LOC FEE BUS - TRANSPORTATION DEPT	11/04/2022	10/07/2022	3,122.25
63305	AT&T MOBILITY LLC	INV #287319218417X10232022 BUS GPS SET-UP CHARGES; ONE MONTH CHARGES - TRANSPORTATION DEPT	11/04/2022	10/15/2022	3,250.56
63306	Carrier Enterprise,	INV #4081345-00 CONTROL BOARD (STOCK) - MAINT DEPT	11/04/2022	10/27/2022	630.88
63307	CDW-G	INV #DS02982 BLACK TONER FOR BUS BARN PRINTER - TRANSPORTATION DEPT	11/04/2022	10/27/2022	85.41
63308	CIRCLE C INK	LETTERING ON BASKETBALL SHOOTING SHIRTS - REQEUSTED BY BRANDON FIELDS KB	11/04/2022	10/27/2022	70.00
	CIRCLE C INK	PULLOVERS FOR PRINCIPALS, ASST. PRINCIPALS, AND DEAN OF STUDENTS FOR NATIONAL PRINCIPAL MONTH OCTOBER 2022	11/04/2022	11/02/2022	225.00
63309	CLICKREPORT LLC	Online access ClickReport Software for Diags, LSSP, & Speech Path. Templates and tools to expedite the report writing and evaluative process.	11/04/2022	10/26/2022	1,125.00
63310	DENIGER, MARIA	INV #004 FIELD TRIP LUNCHES FOR OCTOBER (10/1, 8, 14, 2 EA ON 22, & 28/2022) - TRANSPORTATION DEPT	11/04/2022	10/20/2022	90.00
63311	DUKO OIL COMPANY	INV #206322 CONVENTIONAL UNLEADED 87 OCTANE; DYED DIESEL RDD; ROTELLA 15 W 40 OIL - TRANSPORTATION DEPT	11/04/2022	10/20/2022	12,552.17
63312	Ennis ISD	ENNIS TOURNAMENT FOR FRESHMEN JV2 WEEK 1 - REQUESTED BY BRANDON KAJIHIRO KB	11/04/2022	11/02/2022	250.00
63313	FOLLETT SCHOOL SOLUT	Follett Renewal quote# 7660469 for all 4 campuses - District Member LM- Hosted Service Renewal District Member RM - Hosted Service Renewal Title	11/04/2022	10/10/2022	6,341.80

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	CHECK DATE	INVOICE DATE	AMOUNT
		Peek Online service renewal - Destiny District.			
63314	FOOD SERVICE ASSISTA	CONSULTING FEES FOR SEPT 2022 BASED ON 37615 MEALS	11/04/2022	10/31/2022	3,009.20
63315	HUNT REGIONAL MEDICA	INV 77786c9148 - HUNT REGIONAL MEDICAL PARTNERS - EMPLOYEE PHYSICAL - KLANI M. GOGO - FOOD SERVICE - FOOD SERVICE DEPT	11/04/2022	10/03/2022	70.00
63316	HUNTER, ROBBIE	INV #003 FIELD TRIP LUNCHESES FOR OCTOBER (10/9/2022) - TRANSPORTATION DEPT	11/04/2022	10/20/2022	15.00
63317	IXL LEARNING INC.	ACCELERATED LEARNING WIN CURRICULUM HS MATH AND ELA SITE LICENSES; QUOTE #1207287	11/04/2022	10/26/2022	7,395.00
63318	J & R AUTO SUPPLY	INV #146247 PAG OIL 46/8 OZ A/C OIL FOR BUS #31 - TRANSPORTATION DEPT	11/04/2022	10/17/2022	9.33
63319	LARUE, BOBBY	INV #009 TRIP LUNCHESES FOR OCTOBER (10/8, 12, 17, & 20/2022) - TRANSPORTATION DEPT	11/04/2022	10/20/2022	60.00
63320	LINDSEY, DIANA	INV #008 TRIP LUNCHESES FOR OCTOBER (10/4, 2 FOR 22/2022) - TRANSPORTATION DEPT	11/04/2022	10/20/2022	45.00
63321	Magazine Subscripion	Magazine subscription renewal for High school Library	11/04/2022	09/29/2022	553.71
63322	O'Reilly Auto Parts	INV #5658-382488 & #5658-382523 PARTS FOR VEH #37 # 43 - TRANSPORTATION DET INV #5658-382161 BATTERY; BATTERY FEE FOR MAINT WELDER - MAINT DEPT	11/04/2022	10/20/2022	256.44
63323	PITNEY BOWES	LEASING AGREEMENT ON POSTAGE MACHINE; INVOICE 3316530701	11/04/2022	10/28/2022	509.88
63324	ROBERT'S CYCLE & SOU	INV #2754 PARTS FOR GATOR REPAIRS - GROUNDS DEPT	11/04/2022	10/26/2022	2,782.85
63325	SAMS CLUB DIRECT	SUPPLIES FOR STAFF APPRECIATION / SUPPLIES FOR PD / MEETINGS - REQUESTED BY RACHEL BOUNDS KB	11/04/2022	10/05/2022	196.98
63326	STEIN, BENNETT	INV #006 TRIP LUNCHESES FOR OCTOBER (10/12 & 17/2022) - TRANSPORTATION DEPT	11/04/2022	10/17/2022	30.00
63327	STEVENS, EDWARD I	INV #005 FIELD TRIP LUNCHESES FOR OCTOBER (10/1, 12, 17, 26/2022) - TRANSPORTATION DEPT	11/04/2022	10/20/2022	60.00
63328	STYROLITE CHAIR LLC	Classroom furniture for behavior classroom (BASE)	11/04/2022	11/02/2022	1,480.00
63329	SUSTAIRE, JAYDE	REIMBURSEMENT FOR TASB ONLINE LEARNING CENTER CONTINUING EDUCATION COURSE FOR SCHOOL BOARD MEMBER JAYDE SUSTAIRE ON 10/19/2022 INVOICE #2010417571	11/04/2022	10/19/2022	50.00
63330	TCEA	REF #18840765,18840484,18832303,18854617 Full Conference Badge for TCEA- Lisa C., Brian B., Kortney C., Lindy K..	11/04/2022	10/31/2022	1,396.00
63331	TCEA	TCEA FULL BADGE CONFERENCE PASS FOR GINGER CANAAN AND AMANDA PEEPLES JAN 30TH - FEB 2ND	11/04/2022	10/31/2022	698.00
63332	TCEA	TCEA conference for Kristen Poe and Stephanie Wiley	11/04/2022	10/31/2022	698.00
63333	TERMINIX INTERNATION	INV #426095341 PEST CONTROL FOR BAIT BOXES AT HIGH SCHOOL W/O #19735586096 - OPERATIONS DEPT	11/04/2022	10/18/2022	182.00
63334	Texas State Library	Texquest database renewal for all 4 campuses. This online database allows our student quick and safe research options.	11/04/2022	09/19/2022	495.61
63335	TYLER AREA BASKETBAL	OFFICIALS FOR HS GIRLS BASKETBALL SCRIMMAGE ON 10-29-22 - REQUESTED BY LAURA JENKINS KB	11/04/2022	10/29/2022	100.00
63336	UNIVERSITY OF TEXAS	UIL STUDY MATERIAL FOR JH UIL TEAMS	11/04/2022	10/18/2022	32.00
63337	VERIZON WIRELESS	SEPT 20-OCT 19, 2022; INVOICE 9918534789	11/04/2022	11/01/2022	75.98
63338	WALLACE, CATHERINE	INV #001 FIELD TRIP LUNCHESES - TRANSPORTATION DEPT	11/04/2022	10/20/2022	15.00
63339	WALLACE, KEVIN	INV #002 FIELD TRIP LUNCHESES FOR OCTOBER (11/04/2022	10/20/2022	15.00

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	CHECK DATE	INVOICE DATE	AMOUNT
		10/14/2022) - TRANSPORTATION DEPT			
63340	WHITE OAK ATHLETICS	HIGH SCHOOL BOYS BASKETBALL TOURNAMENT ENTRY FEE FOR DEC. 1-3, 2022 - REQUESTED BY BRANDON FIELDS KB	11/04/2022	11/02/2022	450.00
63341	WYATT, JIMMY	INV #006 FIELD TRIP LUNCHES FOR OCTOBER (10/1, 8, 12, 14, 2 FOR 22/2022) - TRANSPORTATION DEPT	11/04/2022	10/20/2022	90.00
63342	Performance Equipmen	INV #48694 ANNUAL MONITORING SRVICE FOR FIRE ALARM AT JR HIGH 1/1/2023 - 12/31/2023 - OPERATIONS DEPT	11/10/2022	11/01/2022	719.40
63343	ALERT SERVICES INC	ATHLETIC TRAINER SUPPLIES - REQEUSTED BY CHASE STOLTENBERG KB	11/10/2022	09/12/2022	921.08
63344	BISHOP GORMAN CATHOL	GIRLS BASKETBALL REGISTRATION FEE FOR THE 2022 MACY CHENEVERT TOURNAMENT - REQUESTED BY LAURA JENKINS KB	11/10/2022	11/10/2022	200.00
63345	BOURQUIN, AUTUMN	LUNCH MONEY REFUND FOR BAILEY KEMP PER C. SHORT	11/10/2022	11/07/2022	12.00
63347	BURMAX CO., INC.	Large Cosmo order for 22-23 school year: kid cloth, child seat, clipper comb, spray bottle, foil, caps, gel nail brush, cold wave rods, colour lacquer promo, barbicide, primer, shampoo, cream, cuticle oil, pedi spray, acrylic kit, acrylic powder, wax, laundry hamper, conditioning cream, cleansing cream, spatulas, comb organizer, clipper, clipper blades, blade wash, disenfectant spray, silver shampoo and conditioner	11/10/2022	10/20/2022	8,724.62
63350	COMPLETE SUPPLY INC	INV 299853 - COMPLETE SUPPLY - PINNED BRUSH ROLL ASSY 98147 FOR VAC - CUSTODIAL SUPPLIES - CUSTODIAL DEPT	11/10/2022	10/26/2022	91.76
	COMPLETE SUPPLY INC	INV 299818 - COMPLETE SUPPLY - 60" X 5" BLUE COTTON DUST MOP HEAD, 60" X 5" DUST MOP FRAME, 60" X 5" METAL CLIP ON SNAP WOOD DUST MOP HANDLE, EASY TRAP DUSTER 8" X 250' ROLL - ATHLETIC SUPPLIES & CUSTODIAL SUPPLIES	11/10/2022	10/31/2022	816.92
	COMPLETE SUPPLY INC	INV 297269 & 297269-1 - COMPLETE SUPPLY - SYM GREEN CERT FOAM HAND SOAP, 3M 3A FLOW CNTRL NEUTRAL CLNR, 3M CLEAN & SHINE DAILY FLOOR ENHANCER CONC, 3M MBS DISINFECTANT CLNR, FRESH SCENT CONCENTRATE 41A, 3M 13A FRESH SCENT DEODORIZER - CUSTODIAL SUPPLIES - CUSTODIAL DEPT	11/10/2022	10/04/2022	2,001.40
63352	COUNTRY FLOWERS & GI	Bereavement Plant from Rains ISD for former longtime teacher/coach/AD/Principal, Terry Smith. (Father of former teacher/AD, Derek Smith and husband to former Admin Asst to Curriculum, Sandy Smith)	11/10/2022	10/31/2022	85.00
	COUNTRY FLOWERS & GI	Bereavement Plant from Rains ISD for former teacher/coach Kim Sisk Talkington. (Trustee, Heath Sisk's sister and Teacher/Coach, Kaley Jones' mother.	11/10/2022	11/01/2022	91.95
63353	ERWIN, BRETT	Contracted teaching 10/25-11/04	11/10/2022	10/26/2022	630.00
63354	FREEDOM CHARTERS & T	CHARTER BUS FOR VOLLEYBALL REGIONAL QUARTERFINALS 11/8/22 KB	11/10/2022	11/08/2022	2,342.50
63355	GLEN ROSE ISD	GLEN ROSE VARSITY GIRLS BASKETBALL TOURNAMENT DEC. 1-3, 2022 - REQUESTED BY LAURA JENKINS KB	11/10/2022	11/10/2022	400.00
63356	GREENVILLE SUPPLY CO	INV #542215 REPAIRS FOR PLUMBING AT ELEM & HS - MAINT DEPT INV #542585 &542937 REPAIRS TO FLOWER COOLER AND JR HIGH WALKIN COOLER - MAIN DEPT	11/10/2022	10/31/2022	783.85

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	CHECK DATE	INVOICE DATE	AMOUNT
63357	HEALH SPECIAL RISK,	STUDENT/ATHLETIC INSURANCE 2022-23	11/10/2022	10/01/2022	32,124.55
63358	BRAMDAK DBA INTERQUE	K-9 SNIFF 10-28-22; HALF DAY SERVICE	11/10/2022	10/31/2022	375.00
63359	L & L PLUMBING & SEP	INV #7290 CONVENTIONAL PUMP OUT AT BUS BARN - MAINT DEPT	11/10/2022	11/03/2022	375.00
63360	Lake Fork Golf Cours	LAKE FORK GOLF COURSE PRACTICE FEE FOR THE GOLF TEAM - REQUESTED BY KELSEY FRAZIER KB	11/10/2022	11/10/2022	500.00
63361	LAKESHORE LEARNING M	PreK classroom supplies. Dough kit, magnetic letter kit.	11/10/2022	09/21/2022	104.48
63362	LAWSON PRODUCTS, INC	INV #9310067378 MISC SUPPLIES FOR BUS BARN - TRANSPORTATION DEPT	11/10/2022	10/31/2022	391.89
63363	LISA COWAN OTR, PC	Occupational Therapy for Students	11/10/2022	11/01/2022	2,790.00
63364	O'Reilly Auto Parts	INV #5658-384339 TRANS FLUSH FOR OLD BUS #17 - TRANSPORTATION DEPT	11/10/2022	11/01/2022	16.99
63365	PEARSON EDUCATION	Record Forms for Title 1 Assessments	11/10/2022	10/26/2022	164.10
63366	PEOPLES COMMUNICATIO	MO SER FOR NOV 2022	11/10/2022	11/03/2022	1,085.86
63367	POTTS GAS COMPANY	REF 20227 GAS FOR MAINT BLDG ON HALL PROPERTY	11/10/2022	10/22/2022	812.41
63369	QUILL CORPORATION	QUILL SUPPLIES FOR JH TEACHERS	11/10/2022	11/03/2022	859.46
	QUILL CORPORATION	QUILL SUPPLIES FOR JH TEACHERS	11/10/2022	10/13/2022	44.18
	QUILL CORPORATION	QUILL SUPPLIES FOR JH TEACHERS	11/10/2022	10/15/2022	49.28
63370	REGION 10	INSTRUCTIONAL PRACTICES PACKAGE - REQUESTED BY RACHEL BOUNDS KB	11/10/2022	11/06/2022	2,450.00
	REGION 10	GIFTED AND TALENTED PACKAGE KB	11/10/2022	11/07/2022	400.00
63371	SCHOOL NURSE SUPPLY,	School Nurse Skinny tumbler, Instakool cold compress, alcohol prep pads, school health room log, vaseline	11/10/2022	10/28/2022	158.90
63372	Southwest Solutions	INVOICE #43871; WATER NOZZLE HS CAFE	11/10/2022	11/03/2022	206.20
	Southwest Solutions	INVOICE #43870; 3 ICE MACHINE INSTALLS FOR HS, JH AND INTERMEDIATE	11/10/2022	11/03/2022	16,164.78
63373	THE HOME DEPOT PRO	INV 711780205 - HOME DEPOT PRO - PAPER TOWELL ROLL NATURAL, SINGLE ROLL TOILET TISSUE 2PLY, 33X39 TRASH LINER WHT, 38X58 TRASH LINER BLACK, 24X32 TRASH LINER BLACK, 17X17 BERRY TRASH LINER FOR SANTI DISPENSERS - CUSTODIAL SUPPLIES - CUSTODIAL DEPT	11/10/2022	10/12/2022	4,539.36
63374	WASSON, HOLLY	PUT IN WRONG PHYSICAL YEAR - PREVIOUSLY APPROVED WITH PO 0412200711 - REIMBURSE HOLLY WASSON FOR MEALS FOR DISTRICT TEST COORDINATOR TRAINING IN VAN, TEXAS ON 10/26/22 - REQUESTED BY HOLLY WASSON	11/10/2022	10/26/2022	59.25
63375	A & S Air Conditioni	INV #84617 CHANGED OUT COMPRESSOR AT HIGH SCHOOL - MAINT DEPT	11/17/2022	10/14/2022	4,181.20
63376	ACCELERATE LEARNING,	STEMSCOPES - SCIENCE STEMSCOPES	11/17/2022	10/28/2022	731.25
63377	BSN SPORTS/SPORT SUP	BASEBALL SUPPLIES -BATTER DECALS - REQUESTED BY BRANDON KAJIHIRO KB	11/17/2022	11/10/2022	209.68
63378	CANTON ISD	Canton UIL meet	11/17/2022	11/11/2022	380.00
63379	CIRCLE C INK	SWEAT SHIRTS FOR VOLLEYBALL - REQUESTED BY KALEY JONES KB	11/17/2022	11/10/2022	546.00
63381	DATAMAX INC	BASIC CONTRACT PRICE NOV 2022; INVOICE #2124317	11/17/2022	11/07/2022	1,500.00
	DATAMAX INC	BASIC CONTRACT PRICE NOV 2022; INVOICE #2124317	11/17/2022	11/07/2022	1,872.85
63383	TEXAS DEPT. OF PUBLI	Name-based CH Checks & Clearinghouse Subscriptions Inv. CRS-202210-249092 -- 10/01/2022-10/31/2022	11/17/2022	10/31/2022	21.00
	TEXAS DEPT. OF PUBLI	Name-based CH Checks & Clearinghouse Subscriptions Inv. CRS-202209-247056 -- 09/01/2022-09/30/2022	11/17/2022	09/30/2022	43.00
63384	DUKO OIL COMPANY	INV #206367 CONVENTIONAL UNLEADED 87 OCTAN;	11/17/2022	11/03/2022	8,442.14

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	CHECK DATE	INVOICE DATE	AMOUNT
		DYED DIESEL RDD - TRANSPORTATION DEPT			
63385	EVANS, MADALYN	Canton UIL Meal Money	11/17/2022	11/17/2022	175.00
63386	FIELDHOUSE SPORTS	VOLLEYBALL SUPPLIES - VOLLEYBALLS FOR HIGH SCHOOL	11/17/2022	11/03/2022	984.00
		- REQEUSTED BY KALEY JONES KB			
	FIELDHOUSE SPORTS	VOLLEYBALL SUPPLIES FOR JH - VOLLEYBALLS -	11/17/2022	11/03/2022	600.00
		REQEUSTED BY KALEY JONES KB			
63387	FREEDOM CHARTERS & T	CHARTER BUS FOR GIRLS VOLLEYBALL REGIONAL	11/17/2022	11/11/2022	2,405.00
		QUARTERFINALS PLAYOFF GAMES 11/11/222 KB			
63388	HARDY, COOK & HARDY,	Professional Services for October 2022 and	11/17/2022	11/04/2022	180.00
		Monthly Retainer			
63389	HEGGERTY PHONEMIC AW	Kindergarten Curriculum 2022 for 7th kinder	11/17/2022	11/03/2022	97.00
		teacher			
	HEGGERTY PHONEMIC AW	Kindergarten Starter and Curriculum. 1 year	11/17/2022	11/03/2022	167.00
		subscription			
63390	JP MORGAN CHASE BANK	PCR Child Restraint for student on Special	11/17/2022	11/01/2022	575.85
		Transportation. Child Safety Seats - Per student			
		IEP			
63391	KOLOGIK	COPSYNC FULL TIME LICENSE FOR SRO L. BRIMER AND	11/17/2022	11/15/2022	290.00
		F. RUBIN 2022-23; INVOICE 7022775			
63392	NECH, HEATHER	LUNCH MONEY REFUND PER C. SHORT DUE TO STUDENT	11/17/2022	11/16/2022	18.50
		WITHDRAWAL			
63393	QUILL CORPORATION	QUILL - COPY PAPER	11/17/2022	10/28/2022	1,679.20
	QUILL CORPORATION	Copy paper	11/17/2022	11/03/2022	1,679.20
63394	RAINS CNTY TAX ASSES	INV #11112022 REGISTRATION RENEWAL FOR: BUS	11/17/2022	11/16/2022	44.00
		#5 VIN #4DRBUAAN6DB324038; BUS #6 VIN			
		#4DRBUAAN3DB324000 - TRANSPORTATION DEPT			
63395	RAPTOR TECHNOLOGIES,	INV #INV54929 RAPTOR VISITOR BADGES 10/ROLLS	11/17/2022	11/11/2022	110.00
		- OPERATIONS DEPT			
63396	REGION 7 EDUCATION S	Build:A K-1 Reading Intervention- Dyslexia Title	11/17/2022	10/06/2022	200.00
		1			
63397	School Health Corpor	School Health Quote 3692789: tooth saver,	11/17/2022	11/11/2022	1,800.66
		disposable cups, fabric-flex, pulse oximeter,			
		ziploc bags, baby wipes, thermometer,			
		stethoscope, hold/kold pak, maxi pads, exam			
		gloves, sheer strips, aquaphore, powerflex tape			
63398	SUPER DUPER PUBLICAT	Speech supplies for implantation of IEP	11/17/2022	11/10/2022	83.35
		goals/obj.			
63399	T.H.S.B.C.A.	THSBCA MEMBERSHIP / CONVENTION REGISTRATION FOR:	11/17/2022	11/15/2022	400.00
		BRANDON KAJIHIRO, DAIVD KIRSCHNER, LARRY MCNEW,			
		GARRETT MOODY - REQUESTED BY BRANDON KAJIHIRO KB			
63400	TASB, INC	TASB MEMBERSHIP 2023- INVOICE 636284	11/17/2022	11/01/2022	3,846.51
63401	TASB POLICY SERVICE	TASB Policy Services- Policy Update *Local	11/17/2022	10/31/2022	38.00
		Distict Update 2022.04, Unique Policy Changes CW			
		Invoice#636621			
63402	TASB LEGAL	TASB LEGAL ASSISTANCE FUND 2023 INVOICE 602363	11/17/2022	10/13/2022	200.00
63403	TCEA	TCEA Full Badge conference for Jackie Russell	11/17/2022	11/04/2022	349.00
63404	TEXTHELP INC.	Read & Write Education Products - 1 yr	11/17/2022	11/11/2022	150.00
		subscription for students at Inter			
63405	THE HOME DEPOT PRO	INV #713719045 MERV 8 PLEATED AIR FILTERS	11/17/2022	11/02/2022	368.00
		20X25X1; MERV 8 PLEATED AIR FILTERS 24X24X1; MER			
		8 FIBERGLASS AIR FILTERS 16X24X1 - MAINT DEPT			
63406	UNIVERSITY OF TEXAS	UIL FEE 16% OF HS FOOTBALL PLAYOFF GAME ON	11/17/2022	11/15/2022	370.88
		11/10/22 WOLFE CITY WOLVES VS FRANKSTON INDIANS -			
		REQUESTED BY CHARLIE COKER			
63407	VAN HIGH SCHOOL	REGISTRATION FEE FOR GIRLS JV BASKETBALL	11/17/2022	11/15/2022	350.00
		TOURNAMENT IN VAN ON 11/17, 11/19/22 - REQUESTED			

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	CHECK DATE	INVOICE DATE	AMOUNT
63408	VERIZON WIRELESS	BY LAURA JENKINS KB INVOICE #9920086882; HOT SPOTS FOR DISTRICT OCT 9 - NOV 8, 2022	11/17/2022	11/08/2022	240.68
222300143	AMAZON CAPITAL SERVI	Items for Phlebotomy & EMT: CPR mask, airway kit, bandage wrap, syringe, vent chest seal, nasal airway kit, stethoscope, gauge needle, tourniquet, athletic tape, abdominal pads, sharps container, sphygmomanometer, safety needles, face mask dispenser, first aid, surgical tape, gauze rolls, IV injection training pad, Fingertip pulse oximeter, woven sponges, pocket CPR mask	11/04/2022	10/08/2022	2,041.22
	AMAZON CAPITAL SERVI	Badge Holders for teachers	11/04/2022	10/08/2022	23.97
	AMAZON CAPITAL SERVI	Poster Board for the classroom	11/04/2022	10/19/2022	47.69
	AMAZON CAPITAL SERVI	Snacks for students	11/04/2022	10/19/2022	207.96
	AMAZON CAPITAL SERVI	Tablecloths and snacks for College and Career Expo	11/04/2022	10/17/2022	275.88
	AMAZON CAPITAL SERVI	INV #10192022 AIR FILTER AND OIL FILTER FOR THE WELDER - MAINT DEPT	11/04/2022	10/21/2022	25.99
	AMAZON CAPITAL SERVI	Pocket Hankerchief for Fall Production	11/04/2022	10/18/2022	7.99
	AMAZON CAPITAL SERVI	INV #10252022 TEMO 100 PIECE COLOR CODED IMPACT BITS - MAINT DEPT	11/04/2022	10/30/2022	112.98
	AMAZON CAPITAL SERVI	Supplies, STEM/STEAM, and decor for the libraries.	11/04/2022	10/16/2022	23.19
	AMAZON CAPITAL SERVI	Supplies, STEM/STEAM, and decor for the libraries.	11/04/2022	10/04/2022	122.68
	AMAZON CAPITAL SERVI	Supplies, STEM/STEAM, and decor for the libraries.	11/04/2022	10/09/2022	158.76
	AMAZON CAPITAL SERVI	Chair to High school library circulation desk.	11/04/2022	09/19/2022	189.00
	AMAZON CAPITAL SERVI	Cupcake Liners for Veteran's Day	11/04/2022	10/25/2022	13.97
	AMAZON CAPITAL SERVI	INV #10182022 2 3/8" HOLE SAW - MAINT DEPT	11/04/2022	10/28/2022	37.94
	AMAZON CAPITAL SERVI	Supplies for classroom (BASE)	11/04/2022	10/24/2022	160.86
	AMAZON CAPITAL SERVI	Supplies for classroom (BASE)	11/04/2022	11/03/2022	167.33
222300144	Continental Research	INV #0039554 SUPPLIES FOR BUS BARN - TRANSPORTATION DEPT	11/04/2022	10/14/2022	825.90
222300145	CROSSROAD COMMUNICAT	INV #12760 DVR CAMERA FOR BUS RENTAL - TRANSPORTATION DEPT INV #12761 RENT FOR BUS RADIO UNITS PER BUS; RENT FOR TK-3140 PORTABLE UNITS - TRANSPORTATION/OPERATIONS DEPT	11/04/2022	10/25/2022	2,378.00
222300146	CYNERGY TECHNOLOGY	ExtremeCloud IQ Pilot Tier 0 CLOUD RTU License 11/12/22 - 11/11/23	11/04/2022	10/27/2022	10,083.20
222300147	DEALERS ELECTRIC CO	INV #S100375120.001 & #S100340639.001 FOR LIGHTS - MAINT DEPT	11/04/2022	10/27/2022	445.51
222300148	DECKER INC.	INV #510236A CHARCOAL INTERLOCKING LIGHT-WEIGHT PLASTIC BARRICADE; SINGLE BELT SYSTEM W/BLK POST (FOR FOOTBALL FIELD); SHPG & HNDLG - MAINT DEPT	11/04/2022	10/19/2022	452.18
222300149	DEMCO	Supplies for the Library from Demco.	11/04/2022	10/11/2022	187.74
222300151	GASTON SANITATION SE	INV #1904 JR HIGH COMPACTOR DUMPED TKT #1224293; INTERMEDIATE COMPACTOR DUMPED TKT #1224357; HIGH SCHOOL COMPACTOR DUMPED TKT #1224313; OPEN TOP 30-015 30 YD TKT #1224135; OPEN TOP 30-015 30 YD TKT #1225066 - OPERATIONS DEPT	11/04/2022	10/27/2022	2,375.00
	GASTON SANITATION SE	INV #1908 4 YARD DUMPSTER 11/1 - 11/30/2022 - OPERATIONS DEPT	11/04/2022	11/01/2022	101.00
222300152	Performance Equipmen	INV #48694 ANNUAL MONITORING SRVICE FOR FIRE	11/04/2022	11/01/2022	719.40

CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	CHECK DATE	INVOICE DATE	AMOUNT
		ALARM AT JR HIGH 1/1/2023 - 12/31/2023 - OPERATIONS DEPT			
	Performance Equipmen	INV #48694 ANNUAL MONITORING SRVICE FOR FIRE	11/10/2022	11/01/2022	-719.40
		ALARM AT JR HIGH 1/1/2023 - 12/31/2023 - OPERATIONS DEPT			
222300153	PRICE INTERNATIONAL	INV #370869F & 370764F PARTS FOR BUSES 19, 29, 3, & 16; ENERGY SURC - TRANSPORTATION DEPT	11/04/2022	10/25/2022	1,126.35
222300154	RAINS COUNTY LEADER	EMPLOYMENT AD FOR CUSTODIANS, BUS DRIVERS, FOOD SERVICE, CHILD DEVELOPMENT CENTER, AND MAINTENANCE. SEPTEMBER-DECEMBER 2022.	11/04/2022	10/28/2022	93.80
222300163	AMAZON CAPITAL SERVI	First grade classroom supplies Mrs. Balog. Dry erase boards, magnet 10 frames, spelling cards, playdoh, and stickers.	11/10/2022	10/30/2022	176.87
	AMAZON CAPITAL SERVI	First grade classroom supplies Mrs. Balog. Dry erase boards, magnet 10 frames, spelling cards, playdoh, and stickers.	11/10/2022	10/23/2022	18.99
	AMAZON CAPITAL SERVI	Second grade classroom supplies. Magnetic clips, alpha stamps, playdough, rings, sticker sheets.	11/10/2022	09/23/2022	185.20
	AMAZON CAPITAL SERVI	Second grade classroom supplies. Clip boards, velcro, flash cards, dry erase boards.	11/10/2022	09/25/2022	189.71
	AMAZON CAPITAL SERVI	PreK classroom supplies. Apple set, doll house, cash register.	11/10/2022	09/25/2022	94.35
	AMAZON CAPITAL SERVI	New Kindergarten teacher classroom supplies for students and teacher.	11/10/2022	09/20/2022	168.42
	AMAZON CAPITAL SERVI	New Kindergarten teacher classroom supplies for students and teacher.	11/10/2022	09/27/2022	279.26
	AMAZON CAPITAL SERVI	New Kindergarten teacher classroom supplies for students and teacher.	11/10/2022	09/30/2022	668.02
	AMAZON CAPITAL SERVI	Micron black pens	11/10/2022	10/24/2022	53.37
	AMAZON CAPITAL SERVI	Micron black pens	11/10/2022	10/31/2022	18.88
	AMAZON CAPITAL SERVI	INV #10312023 CURVED LOCKED CYLINDER SHIMS LSM025; TEXAS STATE FLAGS 3X5 OUTDOOR; AMERICAN FLAGS 3X5 OUTDOOR - MAINT DEPT	11/10/2022	11/06/2022	362.39
	AMAZON CAPITAL SERVI	AMAZON CLASSROOM SUPPLIES FOR DONNA ASBILL	11/10/2022	10/30/2022	97.55
	AMAZON CAPITAL SERVI	AMAZON CLASSROOM SUPPLIES FOR DONNA ASBILL	11/10/2022	11/01/2022	5.69
	AMAZON CAPITAL SERVI	AMAZON CLASSROOM SUPPLIES FOR DR. WILKERSON	11/10/2022	10/28/2022	94.87
222300164	BICKERSTAFF HEATH DE	INVOICE #118891; PROFESSIONAL SERVICES RENDERED AUG 15, 2022 RELATED TO VATRE 2022	11/10/2022	11/01/2022	220.00
222300165	Continental Research	INV 0039552 - CONTINENTAL RESEARCH CORPORATION - 60 DAY WONDER REFILLS - APPLE & LAVENDER - CUSTODIAL SUPPLIES - CUSTODIAL DEPT	11/10/2022	10/14/2022	506.42
222300167	CYNERGY TECHNOLOGY	Veeam Annual Basic Maintenance Renewal - Veeam Backup Essentials Enterprise 2 Socket bundle for VMware - 12 x 5 - (11/15/22 - 11/14/23)	11/10/2022	11/03/2022	1,213.14
	CYNERGY TECHNOLOGY	Classwise - 1 yr subscription. Linewize- school mgr 1 yr subscription Familyzone local gateway 1 yr subscription linewize community package 1 yr subscription	11/10/2022	11/04/2022	10,251.90
222300168	DEALERS ELECTRIC CO	INV #S100378597.001 LITH - LIGHTS FOR JR HIGH BREEZEWAY - MAINT DEPT	11/10/2022	10/28/2022	283.09
222300169	DENNING, JIMMY	INVOICE #2016996; 10-27-22 ASSIST W/ BANK REC ISSUE	11/10/2022	11/01/2022	67.50
222300170	FARMERS ELECTRIC COO	ELECTRICITY 09-22 TO 10-22-22	11/10/2022	10/22/2022	34,488.63
	FARMERS ELECTRIC COO	ELECTRICITY 09-22 TO 10-22-22	11/10/2022	10/22/2022	73.75
	FARMERS ELECTRIC COO	ELECTRICITY 09-22 TO 10-22-22	11/10/2022	10/22/2022	277.15
	FARMERS ELECTRIC COO	ELECTRICITY 09-22 TO 10-22-22	11/10/2022	10/22/2022	23.15

CHECK		INVOICE	CHECK	INVOICE	AMOUNT
NUMBER	VENDOR	DESCRIPTION	DATE	DATE	
222300171	FLATT STATIONERS	Remaining balance for back order on P.O. 1002300021. Clear display panel for flyers.	11/10/2022	10/18/2022	11.99
222300172	HARRIS SCHOOL SOLUTI	JDOX NOV 2022; INVOICE JR3MN0001140	11/10/2022	11/01/2022	1,026.00
222300173	KISER'S GLASS	INV #29964 REPAIRED GLASS ON BUS #29 AND VEH #54 - TRANSPORTATION DEPT	11/10/2022	11/03/2022	80.00
222300174	MIKULAK, PHYLLIS	Mileage for October 2022 for Homebound Services	11/10/2022	11/07/2022	168.26
222300175	MILLER, SANDRA	INV #0010 TRIP LUNCHESES FOR OCTOBER (10/17/2022) - TRANSPORTATION DEPT	11/10/2022	10/17/2022	15.00
222300176	PRICE INTERNATIONAL	INVOICES: 370061F,37091F,370968F,CM370968F,CM370061F INV #370061F, #370915F, 370968F FOR BUS PARTS CM #370968F & #370061F FOR REUTRND PARTS - TRANSPORTATION DEPT	11/10/2022	10/14/2022	5,089.33
222300177	RAINS COUNTY LEADER	VATRE 2022 NOTICE: 3 COLUMN IN COLOR TO RUN IN THE RAINS COUNTY LEADER ON 10/27/22 & 11/3/2022	11/10/2022	11/03/2022	517.50
222300188	AMAZON CAPITAL SERVI	Sensory Bite Necklaces	11/17/2022	11/09/2022	36.95
	AMAZON CAPITAL SERVI	ADMIN OFFICE SUPPLIES: OUTSIDE LOCKING BULLETIN BOARD, POST IT NOTES, KNIFES, PLATES, FORKS, WHITE BOARD CLEANER, AVERY COLOR CODING LABELS, COLORED FILE FOLDERS, BINDERS, WHITE CARD STOCK, AND AA/AAA BATTERIES	11/17/2022	11/06/2022	320.15
	AMAZON CAPITAL SERVI	Organization for storage & shelving USB - Audio converter	11/17/2022	11/11/2022	204.72
	AMAZON CAPITAL SERVI	Speech supplies to implantation of IEP goals/objectives	11/17/2022	11/14/2022	239.74
	AMAZON CAPITAL SERVI	PreK classroom supplies Mrs. Glover. stickers, stapler, dry erase boards, sheet protectors, silicone bands, broom mini, blocks, etc.	11/17/2022	11/07/2022	202.64
	AMAZON CAPITAL SERVI	Intervention 1st & 2nd grade classroom supplies Mrs. Thurman. Tap and track sigh word cards, guided reading strips, easel pads, water color markers, pencil sharpener, bulletin board decor.	11/17/2022	11/07/2022	204.59
	AMAZON CAPITAL SERVI	Second grade classroom supplies Mrs. Jones. greater or less alligator, 30pc tie dye squeeze pop, cardstock, slap bracelets, colored masking tape, stationery, rainbow felt, stickers, scissors, wireless mouse.	11/17/2022	11/07/2022	213.75
	AMAZON CAPITAL SERVI	Intervention classroom supplies Mrs. Jaeger. Books, math board game, magnetic money, bingo, 10 frames and dry erase boards.	11/17/2022	11/06/2022	192.58
	AMAZON CAPITAL SERVI	Kindergarten classroom supplies Mrs. Hurley-mini pop tubes, stackable crayons, christmas orn. bells, bubbles, stylus pens, invisible ink pens, slime, mini building blocks.	11/17/2022	11/02/2022	219.02
	AMAZON CAPITAL SERVI	School supplies- cold laminator refills, classroom clocks, receipt books, badge holders.	11/17/2022	11/07/2022	192.20
	AMAZON CAPITAL SERVI	Cellophane wrap and chick brooder food Bisballe's	11/17/2022	11/14/2022	381.96
	AMAZON CAPITAL SERVI	Cricut blades, non-skid turntables, metal buckets with handle	11/17/2022	10/04/2022	284.71
	AMAZON CAPITAL SERVI	Cricut blades, non-skid turntables, metal buckets with handle	11/17/2022	10/25/2022	19.99
	AMAZON CAPITAL SERVI	Classroom Budget: (3) hot glue guns for class	11/17/2022	10/12/2022	50.52
222300189	DIGITAL GRAPHICS LLC	INV #9519 12 X 18 SIGN - RESERVED PARKING - ATHLETICS DEPT	11/17/2022	11/02/2022	36.00
	DIGITAL GRAPHICS LLC	INV #9397 VINYL LETTERING FOR SECURITY SAFETY	11/17/2022	09/14/2022	1,082.75
	DIGITAL GRAPHICS LLC	INV #9418 SIGNS FOR FOOTBALL FIELD - ATHLETICS	11/17/2022	09/26/2022	920.00

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		DEPT			
222300190	FLATT STATIONERS	FLATT STATIONERS - COLORED PAPER AND CARDSTOCK	11/17/2022	09/27/2022	479.62
222300191	GILLIARD, PAMELA	BROOKSHIRE'S & DONUT SUPREME, EMORY: REIMBURSEMENT TO PAMELA GILLIARD FOR BREAKFAST FOR THE SUPERINTENDENT'S STUDENT ADVISORY COUNCIL ON NOVEMBER 10, 2022	11/17/2022	11/10/2022	61.41
222300192	PRICE INTERNATIONAL	INV #371249F AIR FILTER FOR BUS #29; ENERGY SURC - TRANSPORTATION DEPT	11/17/2022	11/08/2022	83.61
46361	RAINS ISD	Payroll accrual	11/18/2022	11/18/2022	9,965.32
	RAINS ISD	Payroll accrual	11/18/2022	11/18/2022	0.00
	RAINS ISD	Payroll accrual	11/18/2022	11/18/2022	11.14
46497	AccuFlex Services In	Payroll accrual	11/18/2022	11/18/2022	311.48
46498	ASSOC OF TX PROFESSI	Payroll accrual	11/18/2022	11/18/2022	29.16
46499	RAINS ISD CHILD NUTR	Payroll accrual	11/18/2022	11/18/2022	4,228.73
	RAINS ISD CHILD NUTR	Payroll accrual	11/18/2022	11/18/2022	-137.57
46500	TEXAS CLASSROOM TEAC	Payroll accrual	11/18/2022	11/18/2022	74.16
110422	OFFICE OF THE ATTORN	Payroll accrual	11/04/2022	11/04/2022	232.50
110922	RAINS ISD	Payroll accrual	11/09/2022	10/20/2022	-1.90
	RAINS ISD	Payroll accrual	11/09/2022	11/04/2022	487.61
	RAINS ISD	Payroll accrual	11/09/2022	11/04/2022	-1.13
	RAINS ISD	Payroll accrual	11/09/2022	11/04/2022	1.13
	RAINS ISD	Payroll accrual	11/09/2022	11/09/2022	1.36
110923	INTERNAL REVENUE SER	Payroll accrual	11/09/2022	10/20/2022	-2.46
	INTERNAL REVENUE SER	Payroll accrual	11/09/2022	10/20/2022	0.00
	INTERNAL REVENUE SER	Payroll accrual	11/09/2022	10/20/2022	-2.46
	INTERNAL REVENUE SER	Payroll accrual	11/09/2022	11/04/2022	851.37
	INTERNAL REVENUE SER	Payroll accrual	11/09/2022	11/04/2022	2,698.50
	INTERNAL REVENUE SER	Payroll accrual	11/09/2022	11/04/2022	210.38
	INTERNAL REVENUE SER	Payroll accrual	11/09/2022	11/04/2022	851.37
	INTERNAL REVENUE SER	Payroll accrual	11/09/2022	11/04/2022	-1.31
	INTERNAL REVENUE SER	Payroll accrual	11/09/2022	11/04/2022	0.00
	INTERNAL REVENUE SER	Payroll accrual	11/09/2022	11/04/2022	-1.31
	INTERNAL REVENUE SER	Payroll accrual	11/09/2022	11/04/2022	1.31
	INTERNAL REVENUE SER	Payroll accrual	11/09/2022	11/04/2022	0.00
	INTERNAL REVENUE SER	Payroll accrual	11/09/2022	11/04/2022	1.31
	INTERNAL REVENUE SER	Payroll accrual	11/09/2022	11/09/2022	2.63
	INTERNAL REVENUE SER	Payroll accrual	11/09/2022	11/09/2022	0.00
	INTERNAL REVENUE SER	Payroll accrual	11/09/2022	11/09/2022	2.63
111822	Gentry Financial Gro	Payroll accrual	11/18/2022	11/18/2022	1,746.69
	Gentry Financial Gro	Payroll accrual	11/18/2022	11/18/2022	907.38
	Gentry Financial Gro	Payroll accrual	11/18/2022	11/18/2022	6,034.08
	Gentry Financial Gro	Payroll accrual	11/18/2022	11/18/2022	2,342.58
	Gentry Financial Gro	Payroll accrual	11/18/2022	11/18/2022	2,058.40
	Gentry Financial Gro	Payroll accrual	11/18/2022	11/18/2022	1,105.00
	Gentry Financial Gro	Payroll accrual	11/18/2022	11/18/2022	124.86
	Gentry Financial Gro	Payroll accrual	11/18/2022	11/18/2022	2,057.50
	Gentry Financial Gro	Payroll accrual	11/18/2022	11/18/2022	333.00
	Gentry Financial Gro	Payroll accrual	11/18/2022	11/18/2022	1,764.95
	Gentry Financial Gro	Payroll accrual	11/18/2022	11/18/2022	1,397.82
	Gentry Financial Gro	Payroll accrual	11/18/2022	11/18/2022	439.40
	Gentry Financial Gro	Payroll accrual	11/18/2022	11/18/2022	2,450.50
	INTERNAL REVENUE SER	Payroll accrual	11/18/2022	11/18/2022	16,131.73
	INTERNAL REVENUE SER	Payroll accrual	11/18/2022	11/18/2022	60,102.57
	INTERNAL REVENUE SER	Payroll accrual	11/18/2022	11/18/2022	3,628.18
	INTERNAL REVENUE SER	Payroll accrual	11/18/2022	11/18/2022	16,131.73
	INTERNAL REVENUE SER	Payroll accrual	11/18/2022	11/18/2022	-13.04

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NUMBER	VENDOR	DESCRIPTION		DATE	DATE	
111822	INTERNAL REVENUE SER	Payroll accrual		11/18/2022	11/18/2022	0.00
	INTERNAL REVENUE SER	Payroll accrual		11/18/2022	11/18/2022	-13.04
	INTERNAL REVENUE SER	Payroll accrual		11/18/2022	11/18/2022	12.31
	INTERNAL REVENUE SER	Payroll accrual		11/18/2022	11/18/2022	0.00
	INTERNAL REVENUE SER	Payroll accrual		11/18/2022	11/18/2022	0.00
	INTERNAL REVENUE SER	Payroll accrual		11/18/2022	11/18/2022	12.31
	INTERNAL REVENUE SER	Payroll accrual		11/18/2022	11/18/2022	0.91
	INTERNAL REVENUE SER	Payroll accrual		11/18/2022	11/18/2022	0.00
	INTERNAL REVENUE SER	Payroll accrual		11/18/2022	11/18/2022	0.91
	National Life Group	Payroll accrual		11/18/2022	10/20/2022	-9.38
	National Life Group	Payroll accrual		11/18/2022	11/04/2022	22.68
	National Life Group	Payroll accrual		11/18/2022	11/18/2022	2,951.82
	OFFICE OF THE ATTORN	Payroll accrual		11/18/2022	11/18/2022	1,153.90
	OMNI	Payroll accrual		11/18/2022	11/18/2022	3,270.00
	RAINS ISD	Payroll accrual		11/18/2022	11/18/2022	9,957.47
	RAINS ISD	Payroll accrual		11/18/2022	11/18/2022	-11.24
	RAINS ISD	Payroll accrual		11/18/2022	11/18/2022	10.61
	RAINS ISD	Payroll accrual		11/18/2022	11/18/2022	0.78
112922	INTERNAL REVENUE SER	Payroll accrual		11/29/2022	11/29/2022	6.67
	INTERNAL REVENUE SER	Payroll accrual		11/29/2022	11/29/2022	0.00
	INTERNAL REVENUE SER	Payroll accrual		11/29/2022	11/29/2022	6.67
	INTERNAL REVENUE SER	Payroll accrual		11/29/2022	11/29/2022	105.37
	INTERNAL REVENUE SER	Payroll accrual		11/29/2022	11/29/2022	578.77
	INTERNAL REVENUE SER	Payroll accrual		11/29/2022	11/29/2022	105.37
	RAINS ISD	Payroll accrual		11/29/2022	11/29/2022	3.45
	RAINS ISD	Payroll accrual		11/29/2022	11/29/2022	54.50
Totals for checks						416,039.02

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
181	COCURRICULAR	0.00	370.88	44,950.20	45,321.08
199	GENERAL FUND	0.00	0.00	137,400.50	137,400.50
211	TITLE I	0.00	0.00	2,450.00	2,450.00
240	FOOD SERVICE	0.00	30.50	19,451.18	19,481.68
255	TITLE II, TCH/PRIN. TRNING RECUR	0.00	0.00	400.00	400.00
270	TITLE V, PT B, RURAL/LOW INCME	0.00	0.00	7,395.00	7,395.00
281	ESSER II	0.00	0.00	35,948.54	35,948.54
461	Campus Activity	0.00	0.00	9,776.35	9,776.35
480	Locally Funded Special Revenue	0.00	0.00	1,082.75	1,082.75
494	Rains CDC/After School Program	0.00	0.00	5.00	5.00
863	PAYROLL CLEARING	156,778.12	0.00	0.00	156,778.12
***	Fund Summary Totals ***	156,778.12	401.38	258,859.52	416,039.02

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

RISD Superintendent/Board Goals - 2022-2023

Vision Statement for Rains ISD

In the pursuit of excellence:

We value community partnerships.

We encourage communication.

We embrace challenges.

We celebrate growth and success.

Developed 1/23/2020

Goals-(Taken from RISD District Plan)

1. Use a variety of effective methods to intentionally communicate with students, parents/guardians, staff, and community.
 - a. Use in-person, written, digital, and/or social media to keep parents, students, staff, and community members in the district informed of news at least one time weekly.
 - i. Facebook live announcements
 - ii. Counselor news
 - iii. Communications assistant at central office
2. Develop partnerships within the community to support our students' well-being.
 - a. Increase student performance by involving parents and the community, along with teachers, in the learning process at least three times per year (parent engagement opportunities, special program meetings, virtual meetings when necessary).
 - i. Conferences
 - ii. Special programs meeting (G/T, Dyslexia, English Learners)
 - iii. School alert system, parent letters, positive contacts
 - iv. Virtual meetings if needed in lieu of in-person meetings.
3. Recruit and retain quality staff who provide a safe and supportive learning environment that promotes excellence.
 - a. Lower the turnover rate by 10% by 2023-2024
 - i. First Year Teacher Academy
 - ii. Attend job fairs
 - iii. Increase visibility of job postings

- v. Use MTSS process to remediate students
 - vi. Test and monitor student performance 3 times per year using curriculum-based assessments.
 - vii. Continue implementation of the dyslexia program with reliability and fidelity
 - b. Maintain the dropout rate of <1%
 - i. Improve the credit recovery program used for students at risk of dropping out or failing
 - ii. Monitor and work to increase student attendance and lower truancy using home visits, meetings with parents, and online alternatives for instruction
 - c. Increase the district attendance to the state average of 95.8% for the 22-23 school year
 - i. Track absenteeism using campus clerks, campus administrators, and RISD police when necessary
 - ii. Offer online learning opportunities when needed
 - d. Create opportunities for students in special education, English as a second language, and career and technology to show measurable progress in RDA.
 - i. Provide all needed staff development addressing special programs
 - ii. Track progress using report cards each 9 weeks
 - iii. Encourage staff to pursue additional certifications-ESL, GT, Sped
 - iv. Provide opportunities for students to obtain industry certifications
 - v. Increase options for graduation plan endorsements
8. Provide and maintain a safe and orderly environment for students and staff.

Early Childhood Goals-As Required by HB3

The percent of 3rd grade students that score MEETS grade level or above on STAAR Reading will increase from 33% to 55% by August 2024.

- Progress monitoring will be done using Circle Assessment, MAP testing, and TPRI for grades PK-2

The percent of 3rd grade students that score MEETS grade level or above on STAAR Math will increase from 28% to 60% by August 2024.

- Progress monitoring will be done using Circle Assessment and MAP for grades PK-2

The percentage of graduates that meet the criteria for CCMR will increase from 58% to 100% by August 2024.

- Progress monitoring will be done using the percentage of graduates meeting criteria for TSIA, Dual Credit completion, CTE coherent sequence coursework completed, and industry-based certifications completed.

Early Childhood Literacy Board Outcome Goal

The percent of 3rd grade students that score meets grade level or above on STAAR Reading will increase from 33% to 55% by August 2024.

Yearly Target Goals

2020	2021	2022	2023	2024
33%	37%	42%	46%	55%

Closing the Gaps Student Groups Yearly Targets

	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Eco. Disadv.	Special Ed (Current)	EL	Cont. Enrolled	Non-Cont. Enrolled
2020	0%	14%	37%	n/a	0%	n/a	n/a	13%	24%	13%	22%	35%	32%
2021	8%	21%	41%	n/a	8%	n/a	n/a	19%	29%	19%	28%	39%	36%
2022	15%	27%	45%	n/a	15%	n/a	n/a	25%	35%	26%	33%	44%	41%
2023	23%	33%	49%	n/a	23%	n/a	n/a	32%	40%	32%	39%	48%	45%
2024	38%	46%	57%	n/a	38%	n/a	n/a	45%	51%	45%	50%	57%	54%

Early Childhood Math Board Outcome Goal

The percent of 3rd grade students that score meets grade level or above on STAAR Math will increase from 28% to 60% by August 2024.

Yearly Target Goals

2020	2021	2022	2023	2024
28%	35%	41%	47%	60%

Closing the Gaps Student Groups Yearly Targets

	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Eco. Disadv.	Special Ed (Current)	EL	Cont. Enrolled	Non-Cont. Enrolled
2020	0%	5%	33%	n/a	0%	n/a	n/a	4%	19%	4%	11%	27%	32%
2021	9%	13%	39%	n/a	9%	n/a	n/a	13%	26%	13%	19%	33%	38%
2022	18%	22%	45%	n/a	18%	n/a	n/a	22%	34%	21%	27%	39%	43%
2023	28%	31%	51%	n/a	28%	n/a	n/a	30%	41%	30%	35%	45%	49%
2024	46%	48%	62%	n/a	46%	n/a	n/a	48%	55%	47%	51%	57%	60%

CCMR Board Outcome Goal

The percentage of graduates that meet the criteria for CCMR will increase from 58% to 100% by August 2024.

Yearly Target Goals

2020	2021	2022	2023	2024
58%	67%	75%	83%	100%

Closing the Gaps Student Groups Yearly Targets

	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Eco. Disadv.	Special Ed (Former)	EL	Cont. Enrolled	Non-Cont. Enrolled
2020	n/a	38%	64%	n/a	n/a	n/a	83%	75%	51%	xx%	n/a	xx%	xx%
2021	n/a	49%	72%	n/a	n/a	n/a	89%	82%	60%		n/a		
2022	n/a	59%	79%	n/a	n/a	n/a	95%	88%	69%		n/a		
2023	n/a	69%	87%	n/a	n/a	n/a	101%	95%	78%		n/a		
2024	n/a	90%	103%	n/a	n/a	n/a	113%	108%	96%	xx%	n/a	xx%	xx%

Finance Goals

To maintain long-term financial solvency.

- Achieve a FIRST rating of “A”.
- Clean audit.
- Present balanced budget.

Extracurricular Goals

To create and maintain an extracurricular program that promotes competitive excellence, unity, integrity, pride and a winning mentality in ALL students.

- Increase participation of total population in all UIL/extracurricular programs.
- Expand the number of programs and students represented by Rains ISD at State competitions.
- Increase character education opportunities as part of all programs.

Rains ISD

Superintendent Appraisal

Superintendent: Jennifer Johnson

Dates of Appraisal Period
From: Jan. 2022- Dec. 2022

I. Instructional Management

Instructional Management: Promotes the improvement of instruction through activities such as monitoring student achievement and attendance, diagnosing student needs, assisting teachers in designing learning experiences for students, encouraging the development and piloting of innovative instructional programs, and facilitating the planning and application of emerging technologies in the classroom.

Based upon the objectives set for this appraisal period and the evaluative information made available, to what extent were the board's expectations met?

Below Expectation Meets Expectation Exceeds Expectation

Comments:

II. School/Organization Climate

School/organizational climate: Fosters a positive school/organizational climate through activities such as assessing and planning improvement of school/ district/community environment, reinforcing excellence, promoting a positive caring climate of learning and employing effective communication skills.

Based upon the objectives set for this appraisal period and the evaluative information made available, to what extent were the board's expectations met?

Below Expectation Meets Expectation Exceeds
Expectation

Comments:

III. School/Organization Improvement

School/organizational improvement: Promotes leadership in school/organizational improvement efforts through activities such as collaborating in the development and articulation of a common vision of improvement, encouraging appropriate risk-taking, and ensuring continuous renewal of curriculum, policies and methods.

Based upon the objectives set for this appraisal period and the evaluative information made available, to what extent were the board's expectations met?

Below Expectation Meets Expectation Exceeds
Expectation

Comments:

IV. Personnel Management

Personnel management: Manages personnel effectively through activities such as delegating appropriately, recognizing exemplary performance of teachers and staff, encouraging personal and professional growth and leadership among the staff, complying with applicable personnel policies and rules, securing the necessary personnel resources to meet objectives and evaluating the job performance of assigned personnel.

Based upon the objectives set for this appraisal period and the evaluative information made available, to what extent were the board's expectations met?

Below Expectation Meets Expectation Exceeds
Expectation

Comments:

V. Administration and Fiscal/Facilities Management

Administration and fiscal/facilities management: Manages administrative, fiscal and facilities functions responsibly through activities such as obtaining board-based input for fiscal/financial analysis, compiling reasonable budgets and cost estimates, ensuring that facilities are maintained and upgraded as necessary and managing a broad range of school operation (e.g., attendance, accounting, payroll, transportation).

Based upon the objectives set for this appraisal period and the evaluative information made available, to what extent were the board's expectations met?

Below Expectation Meets Expectation Exceeds
Expectation

Comments:

VI. Student Management

Student management: Promotes positive student conduct through activities such as helping students develop a sense of self-worth, developing and communicating guidelines for student conduct, ensuring rules are observed uniformly, disciplining students for misconduct in an effective and fair measure, supporting collaboration by working with faculty and encouraging student/parent participation.

Based upon the objectives set for this appraisal period and the evaluative information made available, to what extent were the board's expectations met?

- Below Expectation Meets Expectation Exceeds
Expectation

Comments:

VII. School Community Relations

School/community relations: Promotes a positive tone for school/community relations through activities such as fostering collaborative educational efforts among members of the total school community, articulating the school mission and needs to the community, seeking support for school programs and involving oneself in community activities that foster rapport between the district and the larger community.

Based upon the objectives set for this appraisal period and the evaluative information made available, to what extent were the board's expectations met?

- Below Expectation Meets Expectation Exceeds
Expectation

Comments:

VIII. Professional Growth and Development

Professional growth and development: Provides leadership in professional growth and development through activities such as participating actively in professional associations, conducting oneself in an ethical and professional manner, disseminating ideas and information to other professionals and seeking and using evaluative information for improvements of performance.

Based upon the objectives set for this appraisal period and the evaluative information made available, to what extent were the board's expectations met?

- Below Expectation Meets Expectation Exceeds
Expectation

Comments:

IX. Board/Superintendent Relations

Board/Superintendent relations (for superintendents only): Promotes and supports a positive relationship with the board of education through activities such as meeting the board's needs for information, interacting with the board members in a ethical, sensitive, and professional manner, demonstrating competence in written and verbal communications to the board and recommending policies to the board to enhance teaching and learning.

Based upon the objectives set for this appraisal period and the evaluative information made available, to what extent were the board's expectations met?

- Below Expectation Meets Expectation Exceeds
Expectation

Comments:

Superintendent **Date** **President, Board of Trustees** **Date**

RAINS INDEPENDENT SCHOOL DISTRICT
SUPERINTENDENT Jennifer Johnson - EVALUATION SCORE SHEET
December 2022 Evaluation (Based on 2021 Superintendent/Board Goals & Objectives)

3-Exceeds Expectation 2-Meets Expectation 1-Below Expectation

	Alexander	Burns	Sustaire	Elliott	Potts	Sisk	Young	TOTALS (21 Maximum)
I. Instructional Management								
II. School/Organization Climate								
III. School/Organization Improvement								
IV. Personnel Management								
V. Administration and Fiscal/Facilities Management								
VI. Student Management								
VII. School Community Relations								
VIII. Professional Growth and Development								
IX. Board/Superintendent Relations								
Overall Performance (27 Maximum)								

Philip D. Alexander, Board President

Date

