

**Agenda of Regular Meeting of the  
Board of Trustees**

Monday, October 18, 2021

6:30 PM

Rio Vista Administration Building, 100 Capps St., Rio Vista, TX 76093

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

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

**1. CALL TO ORDER - Chris Pinyan, Board President**

**Description:** I call this meeting of the Rio Vista Independent School District to order. Let the record show that a quorum of the Board members are present and this meeting has been duly called and the notice of this meeting has been posted in accordance with the Texas Open Meetings Act, Texas Government Code Chapter 551.

**2. PRAYER**

**3. ROLL CALL**

**4. PUBLIC PARTICIPATION**

**Description:** Persons in attendance at the meeting may request a card to be completed and submitted to the recording secretary no later than five minutes prior to the meeting. This provides the individual the opportunity to address the Board on any subject on the posted agenda except personnel. Public participation is limited to this portion of the meeting and the audience may not enter into discussion to debate matters being considered by the Board at any other time during the meeting. The Board will allot up to thirty minutes for this portion of the agenda with no presentation to exceed three minutes. Delegations of more than five people shall appoint one person to present their views to the board may speak for five minutes. Specific factual information or recitation of existing policy may be furnished in response to inquire, but the Board may not deliberate, discuss, or make any decision on any subject on the agenda.

**5. READING AND APPROVAL OF THE MINUTES 4**

5.1. Additions

5.2. Corrections

**6. Public Meeting - FIRST REPORT, RVISD State Financial Accountability 10  
Rating**

**7. Regular Report of the Acting Superintendent-Tammy Witten 28**

**Description:** *Consent Items: Discuss and Consider*

**7.1. Regular Report of the Assistant Superintendent - Jeanne Cobb 29**

7.1.1. Enrollment Report and Attendance Report

**7.2. Regular Report of the Chief Financial Officer - Tammy Witten 30**

7.2.1. Financial Report 31

7.2.2. Tax Office Report 36

7.3. Campus Updates- Cassie Lloyd, Michael Zook, Michelle Drake, Charles Mims

7.4. Athletic Update - Kasey Black

7.5. Facilities and Custodial Update- Kyle Pickard

**8. DISCUSSION**

**9. ACTION**

9.1. Consideration of a resolution rescinding the bids awarded on August 23, 2021 to Valdemar Ramirez, III, and rescinding the approval of the resales of those delinquent tax foreclosure properties.

9.2. Consideration to approve the sale of certain real property acquired at a delinquent tax foreclosure sale; Cause No. T201300070, Lot 50, Block 23, The Retreat Phase 3, Appraisal

District Account No. 126-4262-23500 (7912 Prestwick Drive).

9.3. Consideration to approve the sale of certain real property acquired at a delinquent tax foreclosure sale; Cause No. T201300283, Lot 52, Block 17 The Retreat Phase 1, Appraisal District Account No. 126-4262-17520 (7157 Carnoustie Drive).

9.4. Consideration to approve the sale of certain real property acquired at a delinquent tax foreclosure sale; Cause No. DC-T201700054, Lot 12, Block 19, The Retreat Phase 3, Appraisal District Account No. 126-4262-19120 (7117 Gleneagles Drive).

9.5. Consideration to approve the sale of certain real property acquired at a delinquent tax foreclosure sale; Cause No. T201300070, Lot 51, Block 23, The Retreat Phase 3, Appraisal District Account No. 126-4262-23510 (7916 Prestwick Drive).

9.6. Consideration of a resolution rescinding the bid awarded on September 20, 2021 to the Edwards Living Trust, and rescinding the approval of the resale of delinquent tax foreclosure property.

9.7. Consideration to approve the sale of certain real property acquired at a delinquent tax foreclosure sale; Cause No. T201500340, Lot 14, Block A, Fisherman Paradise, Appraisal District Account No. 126-4227-00140 (9005 Old Wagon Trail)

9.8. Consider and Take Action Personnel

9.8.1. Consider and Take Action to Approve years of service credit for Aides who become teachers.

**10. EXECUTIVE SESSION - The Board will now adjourn into executive session pursuant to the following sections of the Texas Open Meetings Act:**

**Description:**

TEXAS GOVERNMENT CODE SECTION:

39.030	Educ. Code: Assessment Instruments
418.183	Homeland Security
551.071	Private consultation with the Board's attorney
551.072	Discussion purchase, exchange, leases, or value of real property.
551.073	Discussing negotiated contracts for prospective gifts or donations
551.074	Discussing personnel or to hear complaints against personnel
551.0785	Medical or Psychiatric Records
551.076	Considering the deployment, specific occasions for, or implementation of, security personnel or devices.
551.082	Considering discipline of a public school child, or complaint or charge against personnel.
551.0821	Personally Identifiable Student Information
551.083	Consider the standards, guidelines, terms, or conditions the Board will follow, or will instruct its representatives of employee groups.
551.084	Excluding witness from a hearing.
551.087	Economic Development Negotiations

**11. ADJOURNMENT**

The Board of Trustees may convene in executive session any time between the meeting's Public Participation and Adjournment in accordance with provision allowed under Chapter 551 of the Government Sub Chapter D.

Final action decision or vote, if any with regard to any matter considered in executive (closed) session shall be made in public (open) session immediately following the executive (closed) session or at a subsequent public (open) meeting duly announced as the Board of Education shall determine.

For the Board of Trustees  
Paul Ryan, Superintendent

Regular Meeting  
Monday, September 20, 2021 6:30 PM Central

Rio Vista Administration Building  
100 Capps St.  
Rio Vista, TX 76093

Ronnie Allen: Present  
Terry Broumley: Present  
Ronnie Crecelius: Present  
Matt Gilbert: Present  
Brad Greenslade: Present  
RJ Hodges: Present  
Chris Pinyan: Present  
Present: 7.

1. CALL TO ORDER - Chris Pinyan, Board President

2. PRAYER

3. ROLL CALL

4. PUBLIC PARTICIPATION

5. READING AND APPROVAL OF THE MINUTES

I make a motion to approve the minutes of the August 23, 2021 Board of Trustees regular meeting and Budget Workshop #3. This motion, made by RJ Hodges and seconded by Ronnie Crecelius, Passed.

Ronnie Allen: Yea, Terry Broumley: Yea, Ronnie Crecelius: Yea, Matt Gilbert: Yea, Brad Greenslade: Yea, RJ Hodges: Yea, Chris Pinyan: Yea  
Yea: 7, Nay: 0

5.1. Additions

5.2. Corrections

6. Regular Report of the Acting Superintendent-Tammy Witten

6.1. Regular Report of the Assistant Superintendent - Jeanne Cobb

6.2. Regular Report of the Chief Financial Officer - Tammy Witten

6.2.1. Financial Report

6.2.2. Tax Office Report

6.3. Campus Updates- Cassie Lloyd, Michael Zook, Michelle Drake, Charles Mims

7. DISCUSSION

7.1. Discussion-Interlocal Cooperation Agreement for Dispatching Services for Budget Year 2021-2022.

7.2. Discussion-Nomination of Hill County Appraisal District Directors for 2022-2023.

7.3. Discussion-Hill College Tax Rate for 2021-2022.

## 8. ACTION

8.1. Consideration to approve the sale of certain real property acquired at a delinquent tax foreclosure sale; Cause No. DC-T201500340, Lot 14, Block A, Fisherman Paradise, Appraisal District Account No. 126-4227-00140 (9005 Old Wagon Trail).

I move to accept/reject the unsolicited offer to purchase tax foreclosure property identified Lot 14, Block A, Fisherman Paradise, Appraisal District Account No. 126-4227-00140 (9005 Old Wagon Trail). This motion, made by RJ Hodges and seconded by Ronnie Crecelius, Passed.

Ronnie Allen: Yea, Terry Broumley: Yea, Ronnie Crecelius: Yea, Matt Gilbert: Yea, Brad Greenslade: Yea, RJ Hodges: Yea, Chris Pinyan: Yea  
Yea: 7, Nay: 0

8.2. Consideration to approve the sale of certain real property acquired at a delinquent tax foreclosure sale; Cause No. DC-T201500340, Lot 15, Block A, Fisherman Paradise, Appraisal District Account No. 126-4227-00150 (9009 Old Wagon Trail).

I move to accept/reject the unsolicited offer to purchase tax foreclosure property identified Lot 15, Block A, Fisherman Paradise, Appraisal District Account No. 126-4227-00150 (9009 Old Wagon Trail). This motion, made by RJ Hodges and seconded by Ronnie Crecelius, Passed.

Ronnie Allen: Yea, Terry Broumley: Yea, Ronnie Crecelius: Yea, Matt Gilbert: Yea, Brad Greenslade: Yea, RJ Hodges: Yea, Chris Pinyan: Yea  
Yea: 7, Nay: 0

8.3. Consideration to approve the sale of certain real property acquired at a delinquent tax foreclosure sale; Cause No. DC-T201500340, Lot 16, Block A, Fisherman Paradise, Appraisal District Account No. 126-4227-00160 (9013 Old Wagon Trail).

I move to accept/reject the unsolicited offer to purchase tax foreclosure property identified Lot 16, Block A, Fisherman Paradise, Appraisal District Account No. 126-4227-00160 (9013 Old Wagon Trail). This motion, made by RJ Hodges and seconded by Ronnie Crecelius, Passed.

Ronnie Allen: Yea, Terry Broumley: Yea, Ronnie Crecelius: Yea, Matt Gilbert: Yea, Brad Greenslade: Yea, RJ Hodges: Yea, Chris Pinyan: Yea  
Yea: 7, Nay: 0

8.4. Consideration to approve the sale of certain real property acquired at a delinquent tax foreclosure sale; Cause No. T201100212, Lot 14, Block E, Fisherman Paradise, Appraisal District Account No. 126-4227-05140 (4912 Live Oak Drive).

I move to accept/reject the unsolicited offer to purchase tax foreclosure property identified Lot 14, Block E, Fisherman Paradise, Appraisal District Account No. 126-4227-05140 (4912 Live Oak Drive). This motion, made by RJ Hodges and seconded by Ronnie Crecelius, Passed.

Ronnie Allen: Yea, Terry Broumley: Yea, Ronnie Crecelius: Yea, Matt Gilbert: Yea, Brad Greenslade: Yea, RJ Hodges: Yea, Chris Pinyan: Yea  
Yea: 7, Nay: 0

8.5. Consideration to approve the sale of certain real property acquired at a delinquent tax foreclosure sale; Cause No. T201400204, Lot 42, Block H, Fisherman Paradise, Appraisal District Account No. 126-4227-06810 (9715 Mountain View Road).

I move to accept/reject the unsolicited offer to purchase tax foreclosure property identified Lot 42, Block H, Fisherman Paradise, Appraisal District Account No. 126-4227-06810 (9715 Mountain View Road). This motion, made by RJ Hodges and seconded by Ronnie Crecelius, Passed.

Ronnie Allen: Yea, Terry Broumley: Yea, Ronnie Crecelius: Yea, Matt Gilbert: Yea, Brad Greenslade: Yea, RJ Hodges: Yea, Chris Pinyan: Yea  
Yea: 7, Nay: 0

8.6. Consideration to approve the sale of certain real property acquired at a delinquent tax foreclosure sale; Cause No. T201400204, Lot 43, Block H, Fisherman Paradise, Appraisal District Account No. 126-4227-06820 (5000 Dusty Trail).

I move to accept/reject the unsolicited offer to purchase tax foreclosure property identified Lot 43, Block H, Fisherman Paradise, Appraisal District Account No. 126-4227-06820 (5000 Dusty Trail). This motion, made by RJ Hodges and seconded by Ronnie Crecelius, Passed.

Ronnie Allen: Yea, Terry Broumley: Yea, Ronnie Crecelius: Yea, Matt Gilbert: Yea, Brad Greenslade: Yea, RJ Hodges: Yea, Chris Pinyan: Yea  
Yea: 7, Nay: 0

8.7. Consider and Take Action to approve the Resolution for Staff Covid Pay for the 2021-2022 School Year.

I make a motion to Approve the Resolution of the Board Regarding Employee Leave Due to Positive COVID-19 Test, as recommended. This motion, made by Matt Gilbert and seconded by Ronnie Allen, Passed.

Ronnie Allen: Yea, Terry Broumley: Yea, Ronnie Crecelius: Yea, Matt Gilbert: Yea, Brad Greenslade: Yea, RJ Hodges: Yea, Chris Pinyan: Yea  
Yea: 7, Nay: 0

8.8. Consider and Take Action to Approve Budget Amendment #1 for the school check-in system.

I make a motion to approve Budget Amendment #1, as recommended by the CFO. This motion, made by Ronnie Allen and seconded by Matt Gilbert, Passed.

Ronnie Allen: Yea, Terry Broumley: Yea, Ronnie Crecelius: Yea, Matt Gilbert: Yea, Brad Greenslade: Yea, RJ Hodges: Yea, Chris Pinyan: Yea  
Yea: 7, Nay: 0

8.9. Consider and Take Action to Approve the Edmentum program for a multiyear purchase.

I make a motion to approve the multiyear purchase of the Edmentum program for \$50,634.28. This motion, made by Brad Greenslade and seconded by Matt Gilbert, Passed.

Ronnie Allen: Yea, Terry Broumley: Yea, Ronnie Crecelius: Yea, Matt Gilbert: Yea, Brad Greenslade: Yea, RJ Hodges: Yea, Chris Pinyan: Yea  
Yea: 7, Nay: 0

8.10. Consider and Take Action to Approve Additional Teaching Position for the 2021-2022 School Year.

I make a motion to approve an additional teaching position for the 2021-2022 school year, as recommended. This motion, made by Brad Greenslade and seconded by RJ Hodges, Passed.

Ronnie Allen: Yea, Terry Broumley: Yea, Ronnie Crecelius: Yea, Matt Gilbert: Yea, Brad Greenslade: Yea, RJ Hodges: Yea, Chris Pinyan: Yea  
Yea: 7, Nay: 0

8.11. Consider and Take Action to Approve the District Commitment Statement

I make a motion that we approve the District Commitment Statement as recommended. This motion, made by Matt Gilbert and seconded by Brad Greenslade, Passed.  
Ronnie Allen: Yea, Terry Broumley: Yea, Ronnie Crecelius: Yea, Matt Gilbert: Yea, Brad Greenslade: Yea, RJ Hodges: Yea, Chris Pinyan: Yea  
Yea: 7, Nay: 0

8.12. Consider and Take Action on the Interlocal Cooperation Agreement for Dispatching Services for Budget Year 2021-2022.

I make a motion to approve the Interlocal Cooperative Agreement for Dispatching Services for Budget Year 2021-2022. This motion, made by Brad Greenslade and seconded by Ronnie Crecelius, Passed.  
Ronnie Allen: Yea, Terry Broumley: Yea, Ronnie Crecelius: Yea, Matt Gilbert: Yea, Brad Greenslade: Yea, RJ Hodges: Yea, Chris Pinyan: Yea  
Yea: 7, Nay: 0

8.13. Consider and Take Action to Nominate up to five Candidates for the Hill County Appraisal District.

I make a motion to nominate the current Hill County Appraisal District Directors for the 2022-2023 term. This motion, made by Brad Greenslade and seconded by Ronnie Allen, Passed.  
Ronnie Allen: Yea, Terry Broumley: Yea, Ronnie Crecelius: Yea, Matt Gilbert: Yea, Brad Greenslade: Yea, RJ Hodges: Yea, Chris Pinyan: Yea  
Yea: 7, Nay: 0

8.14. Consider and Take Action to Approve the Hill College Tax Rate.

I make a motion to approve the No New Revenue Tax Rate for Hill College for the 2021-2022 year, as recommended. This motion, made by RJ Hodges and seconded by Terry Broumley, Passed.  
Ronnie Allen: Yea, Terry Broumley: Yea, Ronnie Crecelius: Yea, Matt Gilbert: Yea, Brad Greenslade: Yea, RJ Hodges: Yea, Chris Pinyan: Yea  
Yea: 7, Nay: 0

8.15. Consider and Take Action - Personnel

8.15.1. Employment

I make a motion to approve Riley Anderson for a Teacher contract and to add a Dual Contract for Amy Hennis. This motion, made by Matt Gilbert and seconded by Ronnie Allen, Passed.  
Ronnie Allen: Yea, Terry Broumley: Yea, Ronnie Crecelius: Yea, Matt Gilbert: Yea, Brad Greenslade: Yea, RJ Hodges: Yea, Chris Pinyan: Yea  
Yea: 7, Nay: 0

9. EXECUTIVE SESSION - The Board will now adjourn into executive session pursuant to the following sections of the Texas Open Meetings Act:

## 10. ADJOURNMENT

Special Meeting  
Monday, September 27, 2021 6:30 PM Central

Rio Vista Administration Building  
100 Capps St.  
Rio Vista, TX 76093

Ronnie Allen: Present  
Terry Broumley: Present  
Ronnie Crecelius: Present  
Matt Gilbert: Absent  
Brad Greenslade: Present  
RJ Hodges: Present  
Chris Pinyan: Present  
Present: 6, Absent: 1.

1. CALL TO ORDER - Chris Pinyan, Board President

2. PRAYER

3. ROLL CALL

4. PUBLIC PARTICIPATION

5. DISCUSSION-with attorney to begin Superintendent Search

6. EXECUTIVE SESSION - The Board will now adjourn into executive session pursuant to the following sections of the Texas Open Meetings Act:

7. ADJOURNMENT

Brad Greenslade made a motion to adjourn at 7:46 pm. This motion, made by Brad Greenslade and seconded by Ronnie Allen, Passed.

Matt Gilbert: Absent, Ronnie Allen: Yea, Terry Broumley: Yea, Ronnie Crecelius: Yea, Brad Greenslade: Yea, RJ Hodges: Yea, Chris Pinyan: Yea  
Yea: 6, Nay: 0, Absent: 1

## 2020-2021 RATINGS BASED ON SCHOOL YEAR 2019-2020 DATA - DISTRICT STATUS DETAIL

<b>Name: RIO VISTA ISD(126907)</b>		<b>Publication Level 1:</b> 8/4/2021 2:00:38 PM	
<b>Status: Passed</b>		<b>Publication Level 2:</b> 8/6/2021 11:10:55 AM	
<b>Rating:</b> A = Superior Achievement		<b>Last Updated:</b> 8/6/2021 11:10:55 AM	
<b>District Score:</b> 94		<b>Passing Score:</b> 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>	6/8/2021 3:48:01 PM	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>	6/8/2021 3:48:01 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>	6/8/2021 3:48:01 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>	7/1/2021 9:07:48 AM	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>	6/28/2021 11:11:09 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>	6/8/2021 3:48:02 PM	10
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>	6/8/2021 3:48:02 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>	6/8/2021 3:48:02 PM	10
10	<u>Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?</u>	7/2/2021 1:36:44 PM	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>	6/8/2021 3:48:03 PM	6
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>	6/8/2021 3:48:03 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>	6/8/2021 3:48:03 PM	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>	6/8/2021 3:48:04 PM	10
15	<u>Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections? See ranges below in the Determination of Points section.</u>	6/8/2021 3:48:04 PM	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>	6/8/2021 3:48:04 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>	6/8/2021 3:48:04 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>	6/8/2021 3:48:04 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>	6/8/2021 3:48:04 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>	6/8/2021 3:48:04 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.

<b>A = Superior Achievement</b>	90-100
<b>B = Above Standard Achievement</b>	80-89
<b>C = Meets Standard Achievement</b>	70-79
<b>F = Substandard Achievement</b>	<70

**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.**

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.

## 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.

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



# RIO VISTA ISD

PUBLIC HEARING

OCTOBER 18, 2021– 6:30 P.M.

# What is F.I.R.S.T.?

Financial Integrity Rating System of Texas

- Legislatively mandated financial accountability report
- Rating system includes 20 indicators
- 2021 rating is based on data from the 2019-2020 fiscal year

# Determination of Rating

3

20 indicators.

A. Did the 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.  
(Indicators 6-15)

A = Superior Achievement      90-100

B = Above Standard            80-89

C = Meets Standard            60-79

F = Substandard Achievement   <60

# Rio Vista ISD

## Passed

- RVISD received a rating of **A=Superior Achievement**
- with a score of 94 out of 100.

# Indicators 1 & 2

5

#1 Was the complete Annual Financial Report and data submitted to the TEA within 30 days of the November 27 deadline?

YES-This indicator seeks to make certain the RVISD has filed the Annual Financial Report by the required deadline.

#2 Was there an unmodified opinion in the annual financial report?

YES-A “modified” opinion on a financial report means that the district needs to correct some of the reporting or financial controls. A district’s goal, therefore, is to receive an “unmodified opinion” on its AFR.

# Indicators 3 & 4

6

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

YES-This indicator seeks to make certain that the Rio Vista ISD has paid our bills/obligations on financing arrangements to pay for school construction, school buses, photocopiers, etc.

#4 Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other governmental agencies?

\*Ceiling passed maximum points was 95.

# Indicators 5, 6 & 7

7

#5 N/A –This indicator was not scored for 2019-2020.

#6 Was the average change in fund balances over 3 years less than a 25 percent decrease or did the current year's assignment and unassigned fun balances exceed 75 days of operational expenditures?

\*Ceiling passed maximum points was 89.

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

The district received 10 points for this indicator.

# Indicators 8, 9 & 10

8

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

The district received 8 points out of 10 for this indicator.

#9 Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the district's number of days of cash on hand greater than or equal to 60 days?

The district received 10 points for this indicator.

#10 Did the school district average less than a 10 percent variance when comparing budgeted revenues to actual revenues for the last 3 fiscal years?

The district received 10 points for this indicator.

# Indicators 11, 12, 13 & 14

9

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

The district received 6 points out of 10 for this indicator.

#12 Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments?

The district received 10 points for this indicator.

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

The district received 10 points for this indicator.

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

The district received 10 points for this indicator.

# INDICATORS 15, 16 & 17

10

#15 Was the school district's ADA within the allotted range of the districts bi-annual pupil projection submitted to TEA? If the district did not submit pupil projections to TEA did it certify TEA's projections?

RVISD received 5 out of 10 points for this indicator.

#16 Did the comparison of Public education Information management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?

\*Ceiling Passed maximum points was 89.

#17 Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state or federal funds ?

\*Ceiling Passed maximum points was 79.

# INDICATORS 18, 19 & 20

11

#18 Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state or federal funds?

Yes-the district received 10 points for this indicator.

#19 Did the school district post the required financial information on it's website in accordance with the Government code, Local Government Code, Texas Education Code, Texas Administrative Code and other statues, laws and rules ta were in effect at the school district's fiscal year end?

RVISD received 5 out of 10 points for this indicator.

#20 Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget?

\*Ceiling Passed maximum points was 89.

# Six Additional Disclosures<sup>12</sup>

1. Superintendent's Employment Contract in place during the public hearing
2. Reimbursements Received by the Superintendent and Board Members for Fiscal Year 2019-2020
3. Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services for Fiscal Year 2019-2020
4. Gifts Received by the Executive Officer and Board Members (and First Degree Relatives, if any) in Fiscal Year 2019-2020
5. Business Transactions Between School District and Board Members for Fiscal Year 2019-2020
6. Additional Information deemed useful

# 2021 First Report

13

The FIRST Report may be found on:

Rio Vista ISD web page:

Departments/Business Office/Financial Information/FIRST Rating for 2020-21 based on 2019-2020

<https://www.rvisd.net/ourpages/auto/2020/10/29/46109277/FIRST%20RATING%20for%202020-21%20based%20on%202019-20.pdf?rnd=1634569196568>

# Public Comments

# Acting Superintendent Report-October 2021

**Staff Development has been planned for Friday, November 5<sup>th</sup>. This is a student holiday and a bye-week for football.**

- Special Ed training
- Edmentum training-new program
- Data disaggregation
- Vertical Team planning

**Years of Service**-Employee Data Information Sheets were sent to each employee to verify. A staff member asked about years of service as an Aide counting towards a teacher step. The state recommends two years of Aide service to count towards one year on the teacher pay step.

## **Cafeteria Update**

## **Nurse Update-Cook's Children's Hospital school based virtual health program**

## **District Site Base Committee Meeting**

Federal grants and their allocations

District Improvement Plan-needs assessment

<b>DAILY TOTALS 10/15/2021</b>				
<b>Grade</b>	<b>Current Enrollment</b>	<b>Transfers by Grade</b>	<b>% of Class</b>	<b>21-22 ADA SAT 2300 Rept</b>
<b>PRE-K</b>	<b>32</b>	<b>2</b>	<b>6.25%</b>	<b>91.11%</b>
<b>KG</b>	<b>67</b>	<b>11</b>	<b>16.42%</b>	<b>95.38%</b>
<b>1st</b>	<b>69</b>	<b>11</b>	<b>15.94%</b>	<b>94.97%</b>
<b>2nd</b>	<b>60</b>	<b>8</b>	<b>13.33%</b>	<b>96.09%</b>
<b>3rd</b>	<b>75</b>	<b>19</b>	<b>25.33%</b>	<b>96.54%</b>
<b>4th</b>	<b>52</b>	<b>7</b>	<b>13.46%</b>	<b>95.76%</b>
<b>RVE TOT</b>	<b>355</b>	<b>58</b>	<b>16.34%</b>	<b>94.98%</b>
<b>5th</b>	<b>68</b>	<b>12</b>	<b>17.65%</b>	<b>96.59%</b>
<b>6th</b>	<b>56</b>	<b>7</b>	<b>12.50%</b>	<b>97.15%</b>
<b>7th</b>	<b>58</b>	<b>9</b>	<b>15.52%</b>	<b>96.06%</b>
<b>8th</b>	<b>56</b>	<b>7</b>	<b>12.50%</b>	<b>95.41%</b>
<b>RVMS TOT</b>	<b>238</b>	<b>35</b>	<b>14.71%</b>	<b>96.30%</b>
<b>9th</b>	<b>69</b>	<b>16</b>	<b>23.19%</b>	<b>95.08%</b>
<b>10th</b>	<b>42</b>	<b>7</b>	<b>16.67%</b>	<b>93.49%</b>
<b>11th</b>	<b>67</b>	<b>12</b>	<b>17.91%</b>	<b>95.06%</b>
<b>12th</b>	<b>46.5</b>	<b>8</b>	<b>17.20%</b>	<b>93.50%</b>
<b>RVHS TOT</b>	<b>224.5</b>	<b>44</b>	<b>19.60%</b>	<b>94.28%</b>
<b>RVISD</b>	<b>817.5</b>	<b>137</b>	<b>16.76%</b>	<b>95.24%</b>

# CFO Report- October 2021

## **Update on Properties**

- We had an approved bidder back-out on four properties that you approved the sell for in August and another who was approved for one property in September. The second highest bidders for these properties have agreed to honor their bids and we have them listed as action items.

## **Monthly Budget Meetings**

- Met with each Principal, Director and the Counselors to discuss their budgeted, encumbered, expended and current amounts.

Grant	Years	Amount	Expenses	Including but not limited to
ESF Focused Support-Elem and MS	2021-2023	\$ 339,574.00	Payroll \$125,065 Professional and Contracted Services \$93,285 Supplies and Material \$88,582 Other Operating Costs \$22,642 Capital Outlay \$10,000	Substitutes/training Map Growth program Plan4Learning TIP Plan MS Library enhancement
ESSER II	2021-22	\$ 907,234.00	Payroll \$20,000 Professional and Contracted Services \$200,000 Supplies and Material \$687,234	HVAC updates 850 Chromebooks for students new buses/will need drivers
ESSER III	2021-23	\$ 2,037,519 initial \$ 1,358,346	Payroll \$1,202,346 Professional and Contracted Services \$50,000 Supplies and Material \$105,000 Other Operating Costs \$1,000	Edmentum, Site license for Edgenuity, 3 Instructional Coaches, additional 5th grade teacher
Grow Your Own	2021-22	\$ 23,500.00	Payroll \$5,000 Professional and Contracted Services \$13,000 Supplies and Material \$5000 Other Operating Costs \$500	Teacher stipend reimbursement Program/college materials and dues
Rifle Resistent Body Armour Grant	2021-22	\$ 1,549.00	Supplies and Material \$1,549	Body armour
School Improvement	2021-22	\$ expecting 28,570	Payroll \$17,000 Professional and Contracted Services \$1000 Supplies and Material \$1,470 Other Operating Costs \$100	Summer School Afterschool Tutorials
TCLAS Texas Covid Learning Acceleration Supports	2021-22	\$ 23,692.00	Payroll \$11,000 Professional and Contracted Services \$100 Supplies and Material \$12,492 Other Operating Costs \$100	College Bridge Materials Stipends for successful testing-teachers *Expecting to add Decodable Readers
Title 1	2021-22	\$ 244,365 carry over \$ 62,488	Payroll \$300,853 Professional and Contracted Services \$1,000 Supplies and Material \$4,000 Other Operating Costs \$100	Aide Salaries School Summer After School Tutorials Teachers-smaller class sizes
Title II Supporting Effective Instruction	2021-22	\$ 28,346 carry over \$ 12,958	Supplies and Material \$41,304	DMAC program Resource TEKS
Title IV Support and Academic Enrichment	Student 2021-22	\$ 19,802.00	Payroll \$19,802	Payroll-partial salary for Police Chief
Title V and Low Income Schols	Rural 2021-22	\$ 17633 carryover \$ 745	Supplies and Material \$18,378	Accelerated Learning program 3 P learning Math Seeds program Seesaw program Plan4Learning Stemscopes

	Campus/building	PAYABLES	September	October	November	December	January	February	March	April	May	June	Total
Atmos Energy	Ag Barn	\$56.73											\$56.73
	Fieldhouse	\$109.38											\$109.38
	Elementary	\$97.60											\$97.60
	High School	\$118.03											\$118.03
	Admin	\$334.91											\$334.91
	Middle School	\$111.74											\$111.74
	Total	\$828.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$828.39
Frontier Garbage	All												\$0.00
Carson's Pest Control	Admin												\$0.00
	Early Learning Center												\$0.00
	Elementary												\$0.00
	Middle School												\$0.00
	High School												\$0.00
	Maintenance												\$0.00
	Concession stands/dugout												\$0.00
	Tennis Court												\$0.00
	Field House												\$0.00
	Ag Shop												\$0.00
	Additional Services												\$0.00
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Johnson Co Shared Services	District												\$0.00
Nextlink-Phones	All	\$1,051.00	\$1,051.00	\$1,051.00	\$1,051.00	\$1,051.00	\$1,051.00	\$1,051.00	\$3,968.20	\$1,051.00	\$1,051.00	\$3,968.20	\$17,395.40
Pitney Bowes	lease-machine												
Postage	District												
	Total	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rio Vista Water	Sewage-district-Acct 126		\$2,266.10										\$2,266.10
	409 N Hughes-Acct 129		\$41.00										\$41.00
	305 S Cleb Whit-acct 65		\$41.00										\$41.00
	501 S Cleb Whit-Act 85		\$71.24										\$71.24
	501 S Cleb Whit-Acct 86		\$41.00										\$41.00
	100 Capps St-Acct 927		\$41.00										\$41.00
	100 Capps St-Acct 926		\$41.00										\$41.00
	200 W Capps-Acct 134		\$41.00										\$41.00
	200 W Capps-Acct 135		\$42.80										\$42.80
	Total	\$0.00	\$2,626.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,626.14
Reliant Energy	1 Hughes--?	\$22.45	\$23.88										\$46.33
	100 E Capps-Ag West Barn	\$8.47	\$20.93										\$29.40
	100 E Capps-Ag South East	\$8.47	\$32.52										\$40.99
	100 E Capps----	\$1,966.65	\$2,334.76										\$4,301.41
	100 E Capps-Admin/5th & 6th building	\$513.06	\$780.95										\$1,294.01
	200 W Capps---Tennis Court	\$11.64	\$12.18										\$23.82
	W Capps St-Softball Field	\$24.60	\$25.58										\$50.18
	200 W Capps-High School	\$6,550.24	\$7,893.37										\$14,443.61
	Capps St Sign--flashing light	\$38.85	\$37.26										\$76.11
	Storage Building 200 Capps	\$24.88	\$24.60										\$49.48
	1 S Hughes-Maintenance Double wide	\$32.58	\$33.45										\$66.03
	1 Hughes-Football Field	\$2,237.27	\$2,560.46										\$4,797.73
	407 S Hughes-Maintenance building	\$234.66	\$249.37										\$484.03
	309 S Cleb Whit--Middle School	\$3,627.18	\$4,976.25										\$8,603.43
	501 S Cleb. Whit-Elementary	\$3,378.39	\$4,246.93										\$7,625.32
	305 A S Cleb Whit Rd Unit Sign-MS marquee	\$61.92	\$64.13										\$126.05
	200 Co Rd 1105 U Well	\$591.65	\$592.34										\$1,183.99
Bus Barn #2	\$627.54	\$777.49										\$1,405.03	

	Pig Barn FFA	\$102.97	\$94.10											\$197.07
	Parking /lot Lights HS	\$72.74	\$110.67											\$183.41
	100 Eagle Dr---CTE Building	\$123.61	\$154.85											\$278.46
	Total	\$20,259.82	\$25,046.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,305.89
Cannon	District													\$0.00
<b>Large Expenses</b>														
Vendor	Campus/Department	PAYABLES	September	October	November	December	January	February	March	April	May	June	Total	
Agency 405	Admin		\$6.00										\$6.00	
Ainsworth-Keehn, Kay Marie	Athletics		\$1,035.00										\$1,035.00	
Alert Services	Athletics		\$511.75										\$511.75	
Alvarado High School	Athletics		\$350.00										\$350.00	
Amazon	District	\$72.01	\$528.67										\$600.68	
AMI/Crane	Maintenance		\$700.00										\$700.00	
Anderson, Sterling	Athletics		\$105.00										\$105.00	
Borden Dairy	Cafeteria	\$2,145.30											\$2,145.30	
BSN Sports	Athletics	\$6,851.36	\$9,646.85										\$16,498.21	
Carson Pest Management	Maintenance		\$1,507.30										\$1,507.30	
Carrier	Maintenance	\$10,225.28	\$9,915.00										\$20,140.28	
Claims Administrative Services	District-workers Comp		\$23,485.00										\$23,485.00	
Classlink, Inc	District		\$3,290.00										\$3,290.00	
College Board	High School	\$340.00											\$340.00	
Compliance Consortium	Drug screening		\$76.00										\$76.00	
Concam	Custodial	\$2,880.00											\$2,880.00	
Dagley, Robert	Athletics		\$50.00										\$50.00	
Daniel, Randy	Athletics		\$145.00										\$145.00	
DeSoto Janitorial	Custodial		\$2,096.81										\$2,096.81	
Ehrlich, Timothy	Athletics		\$105.00										\$105.00	
Eptiwg, LeByron	Athletics		\$145.00										\$145.00	
ESC Region 11	District		\$12,000.00										\$12,000.00	
Fast Signs	Athletics		\$278.06										\$278.06	
Fifth Third Bank	District leases		\$90,708.79										\$90,708.79	
Forte DFW LLC	Cafeteria		\$150.00										\$150.00	
Frontline Technologies	District leases		\$16,888.20										\$16,888.20	
Glen Rose Cross Country	Athletics		\$150.00										\$150.00	
Grandview Booster Club	Athletics		\$300.00										\$300.00	
Harris Ratings Weekly	Athletics		\$99.99										\$99.99	
Hatcher, Kevin	Athletics		\$105.00										\$105.00	
Hennis, Amy	Athletics		\$85.00										\$85.00	
Henson's Building materials	Ag	\$520.00											\$520.00	
Hill County Appraisal District	Admin		\$318.00										\$318.00	
Hillsboro Athletics	Athletics		\$150.00										\$150.00	
House of Trophies	Athletics		\$90.50										\$90.50	
Hubbard, Damione	Athletics		\$105.00										\$105.00	
HUDL -Video for sports/programs	Athletics		\$4,649.50										\$4,649.50	
Hunley, James Eldon	Athletics		\$815.00										\$815.00	
Image Maker 4U Inc	Athletics		\$924.00										\$924.00	
JCSSA	District		\$107,494.00										\$107,494.00	
Johnson, Jeffrey Lewis	Athletics		\$305.00										\$305.00	
Johnson, Stephen	Athletic		\$95.00										\$95.00	
Keene ISD	Athletics		\$315.00										\$315.00	
Kiene, Karl	Athletics		\$185.00										\$185.00	
Klement	Child Nutrition		\$1,255.20										\$1,255.20	
Labatt Food Service	Child Nutrition	\$19,412.54											\$19,412.54	
Lair, Charles Russell	Athletics		\$360.00										\$360.00	
Leasor Crass, PC	Admin		\$338.00										\$338.00	
Lone Star News Group	District	\$322.00											\$322.00	

Lone Star Refrigeration	Maintenance		\$570.42										\$570.42
Lopez, Pedro	Athletics		\$400.00										\$400.00
Lowe's	Maintenance/Cafeteria	\$236.53											\$236.53
Mansfield ISD	Transportation		\$200.00										\$200.00
Marshall Young Insurance	District	\$71.00	\$446.00										\$517.00
Miller, Wendy	Cafe refund		\$16.50										\$16.50
Mitchells Carpet Center Inc	Maintenance	\$6,750.00											\$6,750.00
Mohn-Rago, Nancy E	Athletics		\$290.00										\$290.00
Montgomery, Warren K	Maintenance	\$80.00	\$140.00										\$220.00
Moore Supply Co	District-bottle filling stations	\$1,196.11	\$406.20										\$1,602.31
Morgan, Charyl L	Athletics		\$250.00										\$250.00
MSB Consulting	SHARs Admin Fee		\$73.95										\$73.95
NASSP	High School	\$385.00											\$385.00
Navigate 360, LLC	School Check in		\$8,129.84										\$8,129.84
Nixon, Kelton II	Athletics		\$105.00										\$105.00
Odom, Willie	Athletics		\$105.00										\$105.00
Old Timers Timing Co	Athletics		\$600.00										\$600.00
OnSolve, LLC	District	\$1,316.71											\$1,316.71
Olen Williams, Inc	District		\$252.00										\$252.00
Pinnacle Purchases	District		\$1,639.17										\$1,639.17
Pioneer Manufacturing	Technology		\$1,649.00										\$1,649.00
Pioneer Manufacturing	Athletics		\$103.57										\$103.57
Pitney Bowes	District		\$200.00										\$200.00
Prairie Lands Ground Water	District		\$122.05										\$122.05
Preissinger, Billy	Athletics		\$125.00										\$125.00
Premier Health and Occupational	District		\$2,700.00										\$2,700.00
PSST Acquisition, LLC	District		\$1,632.00										\$1,632.00
Rebstock, Kenneth	Athletics		\$185.00										\$185.00
Richard, Jerrie L	Athletics		\$775.00										\$775.00
Rio Vista Rowlette's Hardware	Maintenance	\$297.02											\$297.02
Sanchez, Oscar	Athletics		\$665.00										\$665.00
Scott, John	Athletics		\$105.00										\$105.00
Solano Truck Repair	Transportation		\$40.00										\$40.00
Star A/C Supply	Admin	\$2,877.37											\$2,877.37
Sway Medical, Inc			\$600.00										\$600.00
TASB	Admin		\$4,300.00										\$4,300.00
TASC District 3	High School		\$85.00										\$85.00
Teacher Pay Teachers			\$400.97										\$400.97
as Association of Community Sch	District		\$550.00										\$550.00
The T-Shrit Factory/Snubbin' Post	District		\$556.25										\$556.25
Thompson, David	Athletics		\$105.00										\$105.00
Thirsty Coconut	Child Nutrition		\$475.00										\$475.00
UCA Summer Camps	Cheer	\$4,551.89											\$4,551.89
US Bank			\$400.00										\$400.00
Vaughn, Brandon	District		\$165.00										\$165.00
Wal-mart	District	\$640.84	\$372.89										\$1,013.73
Watkins, Mark	Athletics		\$105.00										\$105.00
West Athletics	Athletics		\$450.00										\$450.00
Williams, Patti Kay	Athletics		\$1,135.00										\$1,135.00
Xerox Corporation	District	\$2,080.87											\$2,080.87
Zukevich, Mark	Athletics		\$305.00										\$305.00
	<b>Total</b>	<b>\$63,251.83</b>	<b>\$323,793.43</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$387,045.26</b>

RIO VISTA ISD Cash Flow													
2021-2022													
	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
Beginning Cash Balance in Bank	\$ 2,363,876.00			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>CASH RECEIPTS</b>													
<b>(5700) Local Revenue</b>													
Tax Collection (Current)	\$ 11,939.95										\$ 11,939.95	\$ (3,555,957.00)	\$ (3,544,017.05)
Tax Collection (Delinquent)	\$ 3,038.50										\$ 3,038.50	\$ (55,000.00)	\$ (51,961.50)
Penalties & Interest	\$ 4,225.98										\$ 4,225.98	\$ (50,000.00)	\$ (45,774.02)
Gifts and Bequests	\$ -										\$ -	\$ (125,000.00)	\$ (125,000.00)
Misc Rev Local	\$ 12,157.50										\$ 12,157.50	\$ (60,000.00)	\$ (47,842.50)
Athletic revenue	\$ 5,651.00										\$ 5,651.00	\$ (23,400.00)	\$ (17,749.00)
Pre-K tuition	\$ 600.00										\$ 600.00		\$ 600.00
Cafeteria revenue	\$ 3,848.27										\$ 3,848.27	\$ (33,500)	\$ (29,651.73)
<b>(5800) State Revenue</b>													
Foundation School Program (FSP)	\$ 14,351.00										\$ 14,351.00	\$ (144,079.00)	\$ (129,728.00)
Available School Funds (ASF)	\$ 1,186,664.00										\$ 1,186,664.00	\$ (5,094,280.00)	\$ (3,907,616.00)
Existing Debt Allotment	\$ -										\$ -		\$ -
Instructional Facilities Allotment	\$ -										\$ -		\$ -
Other State Revenue/settle up	\$ 164,663.00										\$ 164,663.00	\$ -	\$ 164,663.00
<b>(5900) Federal Revenue (Indirect) SHARS</b>													
	\$ 3,485.42										\$ 3,485.42	\$ (92,000.00)	\$ (88,514.58)
<b>Total Cash Receipts</b>	\$ 1,410,624.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,410,624.62		
<b>CASH DISBURSEMENTS</b>													
(6100) Payroll	\$ 1,012,957.69										\$ 1,012,957.69	\$ (8,245,685.00)	\$ (7,232,727.31)
(6200) Professional & Contracted Serv	\$ 62,572.17										\$ 62,572.17	\$ (996,043.00)	\$ (933,470.83)
(6300) Supplies & Materials	\$ 92,539.07										\$ 92,539.07	\$ (1,215,385.54)	\$ (1,122,846.47)
(6400) Other Operating Expenses	\$ 115,323.82										\$ 115,323.82	\$ (754,819.50)	\$ (639,495.68)
(6500) Debt Service	\$ 90,708.79										\$ 90,708.79	\$ (266,858.96)	\$ (176,150.17)
(6600) Capital Acquisitions	\$ -										\$ -	\$ (274,500.00)	\$ (274,500.00)
<b>Total Cash Disbursements</b>	\$ 1,374,101.54										\$ 1,374,101.54	\$ (11,753,292.00)	\$ (10,379,190.46)
<b>Ending Cash Balance in Bank</b>	\$ 359,583.53										XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX

Account Balances:  
As of September 30, 2021:  
General Account \$3,592,583.53  
Worker's Comp \$70.60  
Debt Service \$1,140,398.78  
Faculty Scholarship \$1,638.42

**CASH FLOW PROJECTION**  
**- General Fund Only -**  
**FY 2020**

	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
<b>Beginning Cash Balance in Bank</b>	\$ 2,363,876.00	\$ 3,592,583.53		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>CASH RECEIPTS</b>													
<b>(5700) Local Revenue</b>													
Tax Collection (Current)	\$ 11,939.95										\$ 11,939.95	\$ (3,555,957.00)	\$ (3,544,017.05)
Tax Collection (Delinquent)	\$ 3,038.50										\$ 3,038.50	\$ (55,000.00)	\$ (51,961.50)
Penalties & Interest	\$ 4,225.98										\$ 4,225.98	\$ (50,000.00)	\$ (45,774.02)
Gifts and Bequests	\$ -										\$ -	\$ (125,000.00)	\$ (125,000.00)
Misc Rev Local	\$ 12,157.50										\$ 12,157.50	\$ (60,000.00)	\$ (47,842.50)
Athletic revenue	\$ 5,651.00										\$ 5,651.00	\$ (23,400.00)	\$ (17,749.00)
Pre-K tuition	\$ 600.00										\$ 600.00		\$ 600.00
Cafeteria evenue	\$ 3,848.27										\$ 3,848.27	\$ (33,500)	\$ (29,651.73)
<b>(5800) State Revenue</b>													
Foundation School Program (FSP)	\$ 14,351.00										\$ 14,351.00	\$ (144,079.00)	\$ (129,728.00)
Available School Funds (ASF)	\$ 1,186,664.00										\$ 1,186,664.00	\$ (5,094,280.00)	\$ (3,907,616.00)
Existing Debt Allotment	\$ -										\$ -		\$ -
Instructional Facilities Allotment	\$ -										\$ -		\$ -
Other State Revenue/settle up	\$ 164,663.00										\$ 164,663.00	\$ -	\$ 164,663.00
<b>(5900) Federal Revenue (Indirect) SHARS</b>	\$ 3,485.42										\$ 3,485.42	\$ (92,000.00)	\$ (88,514.58)
<b>Total Cash Receipts</b>	\$ 1,410,624.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,410,624.62		
<b>CASH DISBURSEMENTS</b>											\$ -		\$ -
(6100) Payroll	\$ 1,012,957.69										\$ 1,012,957.69	\$ (8,245,685.00)	\$ (7,232,727.31)
(6200) Professional & Contracted Serv	\$ 62,572.17										\$ 62,572.17	\$ (996,043.00)	\$ (933,470.83)
(6300) Supplies & Materials	\$ 92,539.07										\$ 92,539.07	\$ (1,215,385.54)	\$ (1,122,846.47)
(6400) Other Operating Expenses	\$ 115,323.82										\$ 115,323.82	\$ (754,819.50)	\$ (639,495.68)
(6500) Debt Service	\$ 90,708.79										\$ 90,708.79	\$ (266,858.96)	\$ (176,150.17)
(6600) Capital Acquisitions	\$ -										\$ -	\$ (274,500.00)	\$ (274,500.00)
<b>Total Cash Disbursements</b>	\$ 1,374,101.54										\$ 1,374,101.54	\$ (11,753,292.00)	\$ (10,379,190.46)
<b>Ending Cash Balance in Bank</b>	\$ 3,592,583.53										XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX