

Sierra Blanca ISD
Board of Trustees – Regular Meeting

Date: March 28, 2022

Location: Sierra Blanca I.S.D. – WOLS Building

Time: 6:00 P.M.

THIS REGULAR MEETING OF THE BOARD OF TRUSTEES, BEING HELD FOR THE REASONS LISTED BELOW, IS AUTHORIZED IN ACCORDANCE WITH THE TEXAS GOVERNMENT CODE, SECTION 551.146. VERIFICATION OF NOTICE OF MEETING AND AGENDA ARE ON FILE IN THE OFFICE OF THE SUPERINTENDENT. CLOSED MEETING, IF REQUIRED, IS AUTHORIZED BY THE STATUTE AND WILL BE CONDUCTED PRIOR TO THE CONCLUSION OF THE MEETING. IF, DURING THE COURSE OF THE MEETING, ANY DISCUSSION OF ANY ITEM LISTED ON THE AGENDA SHOULD BE HELD IN CLOSED MEETING, THE BOARD WILL CONVENE IN SUCH CLOSED MEETING IN ACCORDANCE WITH TEXAS GOVERNMENT CODE, CHAPTER 551, SUBCHAPTERS D AND E, SECTIONS 551.071-551.084.

TEXAS GOVERNMENT CODE SECTION

551 SUBCHAPTERS D & E

551.071 Private consultation with the Board's Attorney

551.072 Discussing purchase, exchange, lease, or value of property

551.073 Discussing negotiated contracts for prospective gift or donations

551.074 Discussing personnel or to hear complaints against personnel

551.076 Considering the deployment, specific occasions for, or implementation of security Personnel or devices

551.082 Considering the discipline of a public school child, or complaint or charge against personnel

551.083 Considering the standards, guidelines, terms, or conditions the board will follow or will instruct its representatives to follow, in consultation with representatives to follow, in consultation with representatives of employee groups

551.084 Exclusion of witness from hearing

AT ANY TIME, THE BOARD MAY GO INTO CLOSED MEETING TO RECEIVE LEGAL COUNSEL OR ADVICE WHICH THE SCHOOL DISTRICT'S LEGAL COUNSEL DETERMINES SHOULD BE CONFIDENTIAL IN ACCORDANCE WITH COUNSEL'S DUTY TO THE DISTRICT PURSUANT TO THE CODE OF PROFESSIONAL RESPONSIBILITY OF THE STATE BAR OF TEXAS. THE BOARD OF TRUSTEES MAY TAKE ACTION IN THE OPEN PORTION OF THE MEETING ON ITEMS DISCUSSED IN THE CLOSED MEETING.

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, TEXAS 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 TASB POLICY BEC(LEGAL)]

AGENDA

***THE BOARD WILL CONSIDER, DISCUSS, AND TAKE APPROPRIATE ACTION REGARDING THE FOLLOWING ITEMS:**

- I. CALL MEETING TO ORDER (OTHER)**
- II. Opening Activities (Other)**
- III. Verification of Compliance with the Open Meetings Law. This is to verify that the provisions of Texas Government Code, Chapter 551.041 in connection with public posting of meeting. (Other)**
- IV. OPEN FORUM**
- V. LSG ACADEMIC UPDATE**
 - I. GOAL 1**
 - II. GOAL 2**
 - III. GOAL 3**
- VI. LSG BOARD SELF CONSTRAINTS**
 - I. CONSTRAINT 1**
 - II. CONSTRAINT 2**
 - III. CONSTRAINT 3**
- VII. SUPERINTENDENT REPORT**
 - A. NEW PROJECTS**
 - B. BOND UPDATE**
- VIII. AUDITOR AGREEMENT**
- IX. COVID UPDATE**
- X. CONSENT AGENDA**
 - A. TAX COLLECTIONS REPORT**
 - B. FINANCIAL REPORT**
 - C. APPROVE MINUTES OF PREVIOUS MEETINGS**
- XI. EXECUTIVE SESSION**

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, Texas 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 TASB Policy BEC(LEGAL)]
- XII. ADJOURN**

This notice was posted in compliance with the Texas Open Meetings Act on March 18, 2022.

Approved by:  (For the Board of Trustees)

Date: March 25, 2022 Posted Time:

SBISD BOARD MEETING NOTICE

NOTE: Due to COVID-19 Hudspeth County is taking precautionary measures and will host Commissioners Court via Telephone Conference as authorized by the Texas Open Meetings Act, Texas Government Code, including but not limited to: Provisions of TOMA (Section 418.016): Suspension of a required quorum of the governing body and the general public to gather in a single location. Requirements of Telephone Conference (Section 551.125(b)): Suspension of social gatherings of more than 10 people, Sierra Blanca ISD will follow the same precautionary measures. You are invited to participate in the zoom meeting.

Glenn Nathan is inviting you to a scheduled Zoom meeting.

Topic: SBISD Regular Board Meeting

Time: Mar 25, 2022 06:00 PM Mountain Time (US and Canada)

Join Zoom Meeting

<https://esc19.zoom.us/j/81084465232?pwd=S2YyT2E3YXlyWTFYdE1VNxpLVVg1dz09>

Meeting ID: 810 8446 5232

Passcode: 040599

	Grade 3 ELA							
	1Q9W	2Q3W	2Q6W	2Q9W	3Q3W	3Q6W	3Q9W	4Q3W
Approaches %	60%	0%		0%	33%	67%	80%	
Meets %	0%	0%		0%	17%	33%	20%	
Masters %	0%	0%		0%	17%	0%	0%	
HB3 Board Goal Meets % SY 2020-2021	28%	28%	28%	28%	28%	28%	28%	28%
At or Above Goal	✖	✖		✖	✖	✖	✖	

	Grade 4 ELA							
	1Q9W	2Q3W	2Q6W	2Q9W	3Q3W	3Q6W	3Q9W	4Q3W
Approaches %	71%	10%		86%	57%	43%	50%	
Meets %	29%	57%		57%	43%	0%	12%	
Masters %	29%	29%		43%	29%	0%	12%	
HB3 Board Goal Meets % SY 2020-2021	28%	28%	28%	28%	28%	28%	28%	28%
At or Above Goal	✓	✓		✓	✓	✖	✖	

	Grade 5 ELA							
	1Q9W	2Q3W	2Q6W	2Q9W	3Q3W	3Q6W	3Q9W	4Q3W
Approaches %	88%	100%		86%	71%	50%	80%	
Meets %	62%	87%		43%	29%	25%	30%	
Masters %	50%	56%		29%	14%	0%	10%	
HB3 Board Goal Meets % SY 2020-2021	28%	28%	28%	28%	28%	28%	28%	28%
At or Above Goal	✓	✓		✓	✓	✖	✓	

	Grade 6 ELA							
	1Q9W	2Q3W	2Q6W	2Q9W	3Q3W	3Q6W	3Q9W	4Q3W
Approaches %	62%	83%	83%	33%	50%	67%	86%	
Meets %	50%	17%	17%	33%	0%	33%	29%	
Masters %	38%	0%	0%	0%	0%	0%	0%	
HB3 Board Goal Meets % SY 2020-2021	28%	28%	28%	28%	28%	28%	28%	28%
At or Above Goal	✓	✖	✖	✓	✖	✓	✓	✖

	Grade 7 ELA							
	1Q9W	2Q3W	2Q6W	2Q9W	3Q3W	3Q6W	3Q9W	4Q3W
Approaches %	75%	100%		60%	50%	43%	86%	
Meets %	12%	43%		40%	0%	0%	43%	
Masters %	0%	29%		0%	0%	0%	0%	
HB3 Board Goal Meets % SY 2020-2021	28%	28%	28%	28%	28%	28%	28%	28%
At or Above Goal	✖	✓		✓	✖	✖	✓	

	Grade 8 ELA							
	1Q9W	2Q3W	2Q6W	2Q9W	3Q3W	3Q6W	3Q9W	4Q3W
Approaches %	83%	100%		67%	50%	50%	50%	
Meets %	33%	100%		0%	0%	25%	25%	
Masters %	0%	0%		0%	0%	0%	25%	
HB3 Board Goal Meets % SY 2020-2021	28%	28%	28%	28%	28%	28%	28%	28%
At or Above Goal	✓	✓		✖	✖	✖	✖	

	English 1							
	1Q9W	2Q3W	2Q6W	2Q9W	3Q3W	3Q6W	3Q9W	4Q3W
Approaches %	67%	57%		100%	50%	86%		
Meets %	67%	43%		14%	38%	71%		
Masters %	11%	0%		0%	0%	0%		
HB3 Board Goal Meets % SY 2020-2021	46%	46%	46%	46%	46%	46%	46%	46%
At or Above Goal	✓	✓		✖	✓	✓	✖	

	English 2							
	1Q9W	2Q3W	2Q6W	2Q9W	3Q3W	3Q6W	3Q9W	4Q3W
Approaches %	44%	33%		44%	43%	20%		
Meets %	11%	11%		33%	0%	0%		
Masters %	0%	0%		0%	0%	0%		
HB3 Board Goal Meets % SY 2020-2021	46%	46%	46%	46%	46%	46%	46%	46%
At or Above Goal	✖	✖		✖	✖	✖	✓	

	Grade 3 Math							
	1Q9W	2Q3W	2Q6W	2Q9W	3Q3W	3Q6W	3Q9W	4Q3W
Approaches %	100%	25%		20%	40%	33%	50%	
Meets %	20%	0%		0%	0%	0%	0%	
Masters %	0%	0%		0%	0%	0%	0%	
HB3 Board Goal Meets % SY 2020-2021	14%	14%	14%	14%	14%	14%	14%	14%
At or Above Goal	✖	✖		✖	✖	✖	✖	

	Grade 4 Math							
	1Q9W	2Q3W	2Q6W	2Q9W	3Q3W	3Q6W	3Q9W	4Q3W
Approaches %	57%	29%		50%	43%	29%	50%	
Meets %	0%	0%		12%	29%	0%	25%	
Masters %	0%	0%		12%	0%	0%	0%	
HB3 Board Goal Meets % SY 2020-2021	14%	14%	14%	14%	14%	14%	14%	14%
At or Above Goal	✖	✖		✖	✓	✖	✓	

	Grade 5 Math							
	1Q9W	2Q3W	2Q6W	2Q9W	3Q3W	3Q6W	3Q9W	4Q3W
Approaches %	75%	57%		50%	86%	29%	100%	
Meets %	0%	0%		0%	0%	0%	43%	
Masters %	0%	0%		0%	0%	0%	0%	
HB3 Board Goal Meets % SY 2020-2021	14%	14%	14%	14%	14%	14%	14%	14%
At or Above Goal	✖	✖		✖	✖	✖	✓	

	Grade 6 Math							
	1Q9W	2Q3W	2Q6W	2Q9W	3Q3W	3Q6W	3Q9W	4Q3W
Approaches %	12%	0%		50%	57%	50%	86%	
Meets %	0%	0%		0%	14%	0%	0%	
Masters %	0%	0%		0%	0%	0%	0%	
HB3 Board Goal Meets % SY 2020-2021	14%	14%	14%	14%	14%	14%	14%	14%
At or Above Goal	✖	✖		✖	✓	✖	✖	

	Grade 7 Math							
	1Q9W	2Q3W	2Q6W	2Q9W	3Q3W	3Q6W	3Q9W	4Q3W
Approaches %	25%	0%		11%	0%	57%	67%	
Meets %	0%	0%		0%	0%	14%	33%	
Masters %	0%	0%		0%	0%	0%	0%	
HB3 Board Goal Meets % SY 2020-2021	14%	14%	14%	14%	14%	14%	14%	14%
At or Above Goal	✖	✖		✖	✖	✓	✓	

	Grade 8 Math							
	1Q9W	2Q3W	2Q6W	2Q9W	3Q3W	3Q6W	3Q9W	4Q3W
Approaches %	33%	33%		0%	100%		100%	
Meets %	17%	0%		0%	20%		100%	
Masters %	0%	0%		0%	0%		0%	
HB3 Board Goal Meets % SY 2020-2021	14%	14%	14%	14%	14%	14%	14%	14%
At or Above Goal	✖	✖		✖	✓	✖	✖	

	Algebra 1							
	1Q9W	2Q3W	2Q6W	2Q9W	3Q3W	3Q6W	3Q9W	4Q3W
Approaches %	73%	50%		17%	50%	50%	88%	
Meets %	27%	0%		0%	10%	0%	25%	
Masters %	0%	0%		0%	0%	0%	12%	
HB3 Board Goal Meets % SY 2020-2021	28%	28%	28%	28%	28%	28%	28%	28%
At or Above Goal	✖	✖		✖	✖	✖	✖	

- If we upgrade our technology in order to offer expanded course options including CTE (blended learning opportunities)
 - Watson, John. (n.d.). Blended Learning: The Convergence of Online and Face-to-Face Education. *Promising Practices in Online Learning*. Retrieved from: <https://files.eric.ed.gov/fulltext/ED509636.pdf>
- If we provide students with competitive opportunities that expose them to the taste of victory in the realm of academia and students become extremely enthusiastic and engaged learners.
 - Sifferlin, Alexandra. (2014, April 29). This is What Actually Predicts Success. *Time Magazine*. Retrieved from: time.com/80417/this-is-what-actually-predicts-success/
- If we form an education foundation to provide support and scholarship opportunities for our students
 - Herk, Monica (2016, October 27). Helping More Students Complete College: The Role of Emergency Aid. Retrieved from: <https://www.ced.org/blog/entry/helping-more-students-complete-college-the-role-of-emergency-aid>
- Then upon leaving our school SBISD students shall be well prepared to compete with the nation's highest achievers.

**Board's Constraints
for the Board**

The Board shall operate within the Board's role, as defined above, and the Board's operating procedures. The Board, either collectively or through the actions of individual Board Members, shall not:

- SBISD board members shall not deviate from the agenda.
- SBISD board members shall not invite parents and not respond to the parents and consider the item requested at the next scheduled board meeting.
- SBISD Board member should never involve themselves in a situation where they are deemed to be "trying to run the campus.

**Board Self-
Evaluation**

The Board shall conduct formative self-evaluations at least quarterly and, within 45 days prior to conducting the annual Superintendent evaluation, an annual summative evaluation. The Board shall self-evaluate using the most current version of the Board's Quarterly Progress Tracker found in the Lone Star Governance manual.



February 1, 2022

To the Board of Trustees and Superintendent
Sierra Blanca Independent School District

We are pleased to confirm our understanding of the services we are to provide Sierra Blanca Independent School District for the year ended June 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities (if any), each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Sierra Blanca Independent School District as of and for the year ended June 30, 2022. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Sierra Blanca Independent School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Sierra Blanca Independent School District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of the District's Proportionate Share of the Net Pension Liability – Teacher Retirement System
- 3) Schedule of District Contributions – Teacher Retirement System
- 4) Schedule of the District's Proportionate Share of the Net OPEB Liability – Texas Public School Retired Employees Group Insurance Plan
- 5) Schedule of District Contributions – Texas Public School Retired Employees Group Insurance Plan

We have also been engaged to report on supplementary information other than RSI that accompanies Sierra Blanca Independent School District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Combining Schedules of Non-Major Funds
- 2) Schedule of Delinquent Taxes Receivable
- 3) Budgetary Schedules for Child Nutrition Fund and Debt Service Fund
- 4) Schedule of Expenditures of Federal Awards (if applicable)

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information:

1) Schedule of Required Responses to Selected School First Indicators

The objectives of our audit 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 issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner to achieve fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the District. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs.

However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, 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 a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

- 1) Misstatement of State Foundation Revenue
- 2) Misstatement of accrued payroll
- 3) Misstatement of accounts payable
- 4) Miscoding of expenditures by function and object code

Audit Procedures—Internal Control

We will obtain an understanding of the District and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Sierra Blanca Independent School District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Sierra Blanca Independent School District's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Sierra Blanca Independent School District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Sierra Blanca Independent School District in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others.

In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon.

Your responsibilities also include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to Sierra Blanca Independent School District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Singleton, Clark & Company, PC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Texas Education Agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Singleton, Clark & Company, PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Texas Education Agency or a federal agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit during the spring of 2022 from our office and with a preliminary interim fieldwork visit to your office, conduct final fieldwork onsite with you in the summer or fall, and to issue our reports no later than 150 days after your fiscal year end. Robert Gattilia is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services is expected to be \$20,000. However, given the nature of an audit and the possibility that unexpected circumstances or conditions may be encountered, such as deficient accounting records or indications of fraud or irregularities, professional standards do not allow us to guarantee minimum audit fees. The above fee is also based on anticipated cooperation from your personnel. If we determine that significant additional time will be necessary to complete the audit, we will discuss it with you in advance and arrive at a new fee amount before we incur the additional time and costs. In addition, the above fee is based on the understanding that the District will not be subject to the federal Single Audit requirements due to federal awards not expected to exceed \$750,000 for the fiscal year. Should a Single Audit become applicable, the additional fees would be \$2,000 for basic Single Audit procedures and \$3,000 per major federal program required to be tested.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Our standard progress billing method is as follows: 30% of fee after completion of audit planning and interim fieldwork, additional 50% of fee after completion of final fieldwork, and final 20% of fee after issuance of our audit report. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us through the most recent audit phase completed and any additional time incurred on a phase in progress.

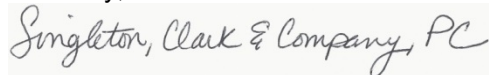
Reporting

We will issue written reports upon completion of our Single Audit when a Single Audit is applicable. Our reports will be addressed to the Board of Trustees and Superintendent of Sierra Blanca Independent School District. Circumstances may arise in which our report may differ from its expected form and content based on results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to Sierra Blanca Independent School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return the letter to us after making a copy for your records.

Sincerely,

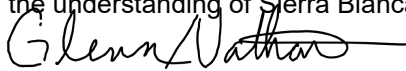


Singleton, Clark & Company, PC

RESPONSE:

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

Management signature: _____



Title: Superintendent - Sierra Blanca I.S.D.

Date: 3/25/2022



CPAs • Tax • Audit & Accounting

Empowering Peace of Mind

Report on the Firm's System of Quality Control

To the Partners of Singleton, Clark & Company, PC
and the Peer Review Committee of the Texas Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Singleton, Clark & Company, PC (the firm) in effect for the year ended December 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As part of our review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Bumgardner, Morrison & Company, LLP
Certified Public Accountants

Members: American Institute of Certified Public Accountants
Texas Society of Certified Public Accountants
AICPA Private Companies Practice Section
AICPA Employee Benefit Plan Audit Quality Center
AICPA Government Audit Quality Center

1501 E Mockingbird Lane, Suite 300
PO Box 3750
Victoria, Texas 77903-3750
Phone: 361.575.0271
Fax: 361.578.0880
Website: BMCcpa.com

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Singleton, Clark & Company, PC in effect for the year ended December 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Singleton, Clark & Company, PC has received a peer review rating of *pass*.

Bumgardner, Morrison & Company, LLP

BUMGARDNER, MORRISON & COMPANY, LLP
May 7, 2020

Minutes for Regularly Scheduled Board Meeting

Joseph and Belle Morales

Juan and Armida Gomez

Alicia Walker

Lucia Snyder

Rosa Rocha

Peter Colmanero

All staff members

Board members Jennifer Canaba, Annette Ramirez, Robert Gomez, Tyler Elam

Superintendent Glenn Nathan

I. Call to Order (6:04)

II. Opening Activities

III. Verification of Compliance

-Robert Gomez presides over the meeting and confirms meeting complies with Open Meetings Act Requirements.

IV. Open Forum (6:05)

-Lucia Snyder- She asks for information regarding Bond proceedings.

-Bellerina Morales- Also wanted to know the situation regarding Bond projects. Also wanted to know the state of gym bathrooms in the gymnasium.

Superintendent Nathan responded to all questions during the Open Forum Section.

V. State of the District Address (6:07-7:37)

-Glenn Nathan provides a power point presentation regarding student achievement.

-Alarming trends forming in data and learning gaps seems to be widening.

-Brief review of LSG and what School Board Trustees are tasked with inside that framework.

-COVID impact stated as contributing factor in poor performance.

-Students having trouble submitting their homework on time or at all.

-Students passing English 2 automatically qualify for dual credit courses.

-Sense of urgency expressed in order to prevent a situation in which we are in trouble again with TEA.

-CMAR goal already met for this coming year.
-Jailer certification option for students to be encouraged again this year.
-Accountability rating of B in 2019 explained.
-Chronic absenteeism problem addressed to parents and Nathan asks for help from staff and all community member to help stem the problem.
-Nathan breaks down the overall accountability system and where SBISD scored from years 2018 through the current year.
-Nathan speaks to teachers and encourages them to continue to provide engaging lesson planning for students.

-Bellerina Morales- doesn't know if homework is being provided for her child.
Nathan encourages her to engage in communication with the teacher.

-Coach Reyes- prefers that the kids submit the homework in the class in front of him instead of the children having the opportunity to go home and copy of others.
Nathan asks parents to encourage and be present in their children's lives and ask "what their kids did that day."

-Lucia Snyder- First and Second grade being together perhaps poses a problem. Suggests that perhaps splitting First and Second grade by hiring an additional teachers and other support staff might help.
Nathan- Adjustment in that area must be made in that area especially with a large incoming First grade class. Nathan states his plan to go over the budget and to bring in another teacher.

-Snyder- Textbook shortage an issue with her kids having to share textbooks.
Nathan- District trying to get away from teaching from textbooks alone and explains the ongoing usage of all resources not just textbooks. Also further explains TEKS system.
New phases of resources also need to be employed in specific areas.

-Robert Gomez- Homework given to children needs to be purposeful and not in needless amounts.

-Alicia Walker- Wants to sign up to receive addition notice on her children's grades.
Nathan encourages her to sign up with Jackie Bustamante to get additional notice.

-Criselda Morales- concerned about the strain being put on teachers that are being asked to teach multiple classes.
Nathan encourages parents to open dialogue with staff members and reiterates his intention to hire addition staff members.

-Jennifer Canaba- addresses the parents regarding dialogue with their children's teacher.
Cards with staff's numbers distributed to parents at the beginning of the year and she has had great success communicating with her children's teachers.

-Rodriguez- Explains on the job training and teaching certification process to explain how the hiring process works.

Nathan explains time limits and requirements regarding certification and how the district has a history of helping employees get certified.

-Criselda Morales- How many more teachers do you plan to hire?

Nathan would like to get another teacher at minimum depending on budget.

-Rumor circulating the staff was invited to the meeting to be informed that their contracts were not to be renewed next year dispelled by Nathan.

-Criselda Morales- Is administration being welcoming when staff has an issue to be discussed?

Nathan cites Deanna Lopez communication with himself as evidence of positive correspondence.

-Nathan says that many question directed at him are outside the scope of the district.

-Tyler Elam states that Nathan's absence from the school as of late is concerning.

Nathan plans to be back as soon as possible with several other procedures pending.

Additional outside administrator being looked at with the drawbacks of not being able to handle requisitions and other legal issues.

-Canaba commends Rosa Rocha for stepping up in Nathan's absence and wants to know what exactly she can do to help Nathan.

-Snyder claims that Nathans's presence had been lacking before his accident took place.

Nathan states that he has been playing double duty being both Superintendent and Principal.

A) LSG Academic Update

-Review of previous LSG Goals as well as HB3 requirements for newly adopted Goals.

B) LSG Board Self Constraints

-Ongoing discussion of Board Self Constraints

VI. Federal Report Card Discussion

-Discussed as a part of the State of the District Address.

VII. Superintendent Report (7:37-7-47)

-9 weeks will not end before Spring Break.

-Teachers grades will be due Friday after Spring Break.

- Hudspeth County Stock Show will be occurring Jan 26th-29th. Schedule conflict with other extracurricular activities acknowledged and planned to be avoided next year.
- Teacher survey to be administered to assess resource needs and collaboration with other Districts planned.
- Bids for new construction way over budget and scope of proposed projects not matching up with our needs.
- Bond planning committee meeting to be scheduled to convey bond updates if any.
- Canaba asks about the plumbing issues in the gym and Joseph Morales provides insight.

VIII. Covid Update (7:47-7:48)

- No changes to Covid Policy on state or local level with cases dropping nationwide.

IX. Sierra Blanca Bank Signature (7:48-7:51)

- All board members to be removed from student accounts.

Jennifer Canaba Moves to remove all board members from student account.

Annette Ramirez seconds her motion.

Motion carries 3-0 with Tyler Elam abstaining.

X. Consent Agenda (7:51-8:01)

- Corrections to be made to Emergency Board Meeting Minutes.

Tyler Elam moves to approve Consent Agenda with corrections to be made to Emergency Board Meeting.

Annette Ramirez seconds his motion.

Motion carries unanimously.

XI. Adjournment (8:27)

Jennifer Canaba moves to adjourn meeting at 8:27 P.M.

Annette Ramirez seconds her motion.

Motion Carries Unanimously.

SIERRA BLANCA ISD
2021 TAX YEAR

MONTH	BASE TAX	PENALTY	INTEREST	ATT FEE	OV/UN	TOTALS
-------	----------	---------	----------	---------	-------	--------

MONTH TO DATE						
SEPTEMBER	\$ 10,370.60	\$ 1,186.47	\$ 2,456.29	\$ 2,043.83	\$ 6.91	\$ 16,064.10
OCTOBER	\$ 5,613.23	\$ 549.55	\$ 1,983.05	\$ 1,175.93	\$ 4.10	\$ 9,325.86
NOVEMBER	\$ 5,754.17	\$ 675.77	\$ 2,572.26	\$ 1,327.01	\$ (1.03)	\$ 10,328.18
DECEMBER	\$ 143,840.36	\$ -	\$ -	\$ -	\$ 15.60	\$ 143,855.96
JANUARY	\$ 8,029.02	\$ 942.18	\$ 8,018.25	\$ 2,517.73	\$ 0.21	\$ 19,507.39
FEBRUARY	\$ 795,049.92	\$ 2,011.03	\$ 339.33	\$ (18.63)	\$ 7.24	\$ 797,388.89
MARCH						
APRIL						
MAY						
JUNE						
JULY						
AUGUST						
TOTALS	\$ 968,657.30	\$ 5,365.00	\$ 15,369.18	\$ 7,045.87	\$ 33.03	\$ 996,470.38

the minus in boxes are either escrow payments or refund payments acctpt for ov/un.

MONTH	BASE TAX	PENALTY	INTEREST	ATT FEE	OV/UN	TOTALS
-------	----------	---------	----------	---------	-------	--------

YEAR TO DATE						
SEPTEMBER	\$ 10,370.60	\$ 1,186.47	\$ 2,456.29	\$ 2,043.83	\$ 6.91	\$ 16,064.10
OCTOBER	\$ 5,613.23	\$ 549.55	\$ 1,983.05	\$ 1,175.93	\$ 11.01	\$ 9,332.77
NOVEMBER	\$ 11,226.46	\$ 1,225.32	\$ 4,555.31	\$ 2,502.94	\$ 15.11	\$ 19,525.14
DECEMBER	\$ 6,609.30	\$ 789.83	\$ 1,939.65	\$ 1,396.72	\$ 30.71	\$ 10,766.21
JANUARY	\$ 14,638.32	\$ 1,732.01	\$ 9,957.90	\$ 3,914.45	\$ 30.92	\$ 30,273.60
FEBRUARY	\$ 3,951.02	\$ 474.05	\$ 1,870.21	\$ 943.81	\$ (0.31)	\$ 7,238.78
MARCH						
APRIL						
MAY						
JUNE						
JULY						
AUGUST						
TOTALS	\$ 52,408.93	\$ 5,957.23	\$ 22,762.41	\$ 11,977.68	\$ 94.35	\$ 93,200.60

SIERRA BLANCA ISD
CURRENT 2021 TAX YEAR

MONTH	TAX LEVY	ADJ	YEAR TO DATE	MONTH TO DATE	PENALTY	INTEREST	OV/UN	%
SEPTEMBER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
OCTOBER	\$ 2,386,015.75	\$ 2,386,015.75	\$ 325.97	\$ 325.97	\$ -	\$ -	\$ 0.72	0%
NOVEMBER	\$ 2,386,015.75	\$ 2,386,015.75	\$ 88,723.40	\$ 88,723.40	\$ -	\$ -	\$ -	4%
DECEMBER	\$ 2,386,015.75	\$ 2,385,043.88	\$ 232,566.41	\$ 143,840.36	\$ -	\$ -	\$ 15.60	10%
JANUARY	\$ 2,386,015.75	\$ 2,384,644.61	\$ 1,336,216.81	\$ 1,103,656.63	\$ -	\$ -	\$ 32.57	56%
FEBRUARY	\$ 2,386,015.75	\$ 2,384,644.61	\$ 2,131,248.10	\$ 795,049.92	\$ 2,011.03	\$ 339.33	\$ -	89%
MARCH	\$ 2,386,015.75							
APRIL	\$ 2,386,015.75							
MAY	\$ 2,386,015.75							
JUNE	\$ 2,386,015.75							
JULY	\$ 2,386,015.75							
AUGUST	\$ 2,386,015.75							
TOTALS	XXXXXXXXXXXXX		\$ 3,789,080.69	\$ 2,131,596.28				XXXXXXXXXX

Check Nbr	Paid Date	Payee	Amount	EFT
003317	03-07-2022	SOPHOMORE CLASS	68.08	N
022072	03-02-2022	COMDATA	3,431.05	N
022073	03-02-2022	HUDSPETH CO. TAX ASSR. COLLECTR	7.50	N
022074	03-02-2022	VIRDELL TIRE & TOW	7.00	N
022075	03-02-2022	WEX BANK	789.46	N
022076	03-03-2022	EL PASO ELECTRIC	2,073.70	N
022077	03-03-2022	HUDSPETH APPRAISAL DISTRICT	31,755.80	N
022078	03-03-2022	HUDSPETH COUNTY WATER	583.37	N
022079	03-03-2022	REGION 12 ESC	2,500.00	N
022080	03-03-2022	Region 19	1,460.00	N
022081	03-03-2022	FELIX REYES	56.00	N
022082	03-03-2022	GLENN NATHAN	106.36	N
022083	03-04-2022	FELIX REYES	176.00	N
022084	03-04-2022	CULBERSON COUNTY/ALLAMOORE ISD	250.00	N
022085	03-04-2022	ISMAEL RAMIREZ	40.00	N
022086	03-04-2022	ISMAEL RAMIREZ	40.00	N
022087	03-04-2022	WINK-LOVING ISD	150.00	N
022088	03-04-2022	WINK-LOVING ISD	150.00	N
022089	03-07-2022	SPARKLETTS AND SIERRA SPRINGS	44.35	N
022090	03-07-2022	VAN HORN AUTO SUPPLY	90.00	N
022091	03-07-2022	OFFICE DEPOT	626.45	N
022092	03-07-2022	FREEWAY CHEVRON	19.14	N
022093	03-07-2022	DEANNA HEATER	408.00	N
022094	03-08-2022	FELIX REYES	56.00	N
022095	03-10-2022	LABATT	1,582.72	N
022096	03-10-2022	SIERRA BLANCA BANK	77.00	N
022097	03-10-2022	DELCOM, INC	260.00	N
022098	03-16-2022	CARD SERVICE CENTER	358.29	N
990310	03-10-2022	TEACHER RETIREMENT	1,945.94	N
Grand Totals			49,112.21	

End of Report

Comparison of Revenue to Budget
 As of February

	Estimated Revenue	Current Realized Revenue	Realized Revenue To Date	Revenue Balance	Percent Realized
General Operating Funds					
101 / 2 - FOOD SERVICE 5000	93,401.00	-15,735.67	-68,519.01	24,881.99	73.36%
101 / 2 - FOOD SERVICE 7000	26,860.00	.00	.00	26,860.00	.00%
199 / 2 - GENERAL FUND 5000	2,140,392.00	-518,944.12	-2,075,468.08	64,923.92	96.97%
199 / 2 - GENERAL FUND 7000	.00	.00	-4,753.29	-4,753.29	.00%
Totals 5000	2,233,793.00	-534,679.79	-2,143,987.09	89,805.91	95.98%
Totals 7000 OTHER RES/NON OPER REV/RES EQ	26,860.00	.00	-4,753.29	22,106.71	17.70%
Totals General Operating Funds	2,260,653.00	-534,679.79	-2,148,740.38	111,912.62	95.05%
Special Revenue Funds					
276 / 2 - INSTRUCTIONAL CONTINUITY GRANT 5000	.00	.00	-3,625.00	-3,625.00	.00%
281 / 2 - CRRSA ESSER II 5000	109,236.00	.00	.00	109,236.00	.00%
282 / 2 - ARP ESSER III 5000	163,552.00	.00	.00	163,552.00	.00%
429 / 2 - LITERACY ACHIEVEMENT ACADEMIES 5000	25,000.00	.00	.00	25,000.00	.00%
Totals 5000 RECEIPTS	297,788.00	.00	-3,625.00	294,163.00	1.22%
Totals 7000 OTHER RES/NON OPER REV/RES EQ	.00	.00	.00	.00	.00%
Totals Special Revenue Funds	297,788.00	.00	-3,625.00	294,163.00	1.22%
Interest & Sinking Funds					
599 / 2 - DEBT SERVICE 5000	519,625.00	-213,321.67	-514,628.48	4,996.52	99.04%
Totals 5000 RECEIPTS	519,625.00	-213,321.67	-514,628.48	4,996.52	99.04%
Totals 7000 OTHER RES/NON OPER REV/RES EQ	.00	.00	.00	.00	.00%
Totals Interest & Sinking Funds	519,625.00	-213,321.67	-514,628.48	4,996.52	99.04%
Construction Funds					
699 / 2 - CAPITAL PROJECTS 5000	20,000.00	-716.41	-5,146.89	14,853.11	25.73%
Totals 5000 RECEIPTS	20,000.00	-716.41	-5,146.89	14,853.11	25.73%
Totals 7000 OTHER RES/NON OPER REV/RES EQ	.00	.00	.00	.00	.00%
Totals Construction Funds	20,000.00	-716.41	-5,146.89	14,853.11	25.73%
Total Revenues 5000	3,071,206.00	-748,717.87	-2,667,387.46	403,818.54	86.85%
Total Revenues 7000	26,860.00	.00	-4,753.29	22,106.71	17.70%
Total Revenues	3,098,066.00	-748,717.87	-2,672,140.75	425,925.25	86.25%

Comparison of Expenditures and Encumbrances to Budget
 As of February

	<u>Appropriation</u>	<u>Encumbrance</u>	<u>Current Expenditure</u>	<u>Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
General Operating Funds						
101 / 2 - FOOD SERVICE 6000	-120,261.00	39.98	11,275.43	84,987.65	-35,233.37	70.67%
199 / 2 - GENERAL FUND 6000	-2,163,532.00	54,682.79	163,557.45	1,360,170.16	-748,679.05	62.87%
Totals 6000 E X P E N D I T U R E S	-2,283,793.00	54,722.77	174,832.88	1,445,157.81	-783,912.42	63.28%
Totals 8000 OTHER USES	-26,860.00	.00	.00	.00	-26,860.00	-.00%
Totals General Operating Funds	-2,310,653.00	54,722.77	174,832.88	1,445,157.81	-810,772.42	62.54%
Special Revenue Funds						
281 / 2 - CRRSA ESSER II 6000	-109,236.00	.00	.00	.00	-109,236.00	-.00%
282 / 2 - ARP ESSER III 6000	-163,552.00	.00	.00	56,511.58	-107,040.42	34.55%
289 / 2 - ERATE 6000	-8,632.00	.00	1,048.73	7,091.66	-1,540.34	82.16%
429 / 2 - LITERACY ACHIEVEMENT ACADEMIES	-25,000.00	.00	.00	9,987.46	-15,012.54	39.95%
Totals 6000 E X P E N D I T U R E S	-306,420.00	.00	1,048.73	73,590.70	-232,829.30	24.02%
Totals 8000	.00	.00	.00	.00	.00	.00%
Totals Special Revenue Funds	-306,420.00	.00	1,048.73	73,590.70	-232,829.30	24.02%
Interest & Sinking Funds						
599 / 2 - DEBT SERVICE 6000	-519,625.00	.00	.00	518,625.00	-1,000.00	99.81%
Totals 6000 E X P E N D I T U R E S	-519,625.00	.00	.00	518,625.00	-1,000.00	99.81%
Totals 8000	.00	.00	.00	.00	.00	.00%
Totals Interest & Sinking Funds	-519,625.00	.00	.00	518,625.00	-1,000.00	99.81%
Construction Funds						
699 / 2 - CAPITAL PROJECTS 6000	-9,412,769.00	.00	67,500.00	1,792,309.82	-7,620,459.18	19.04%
Totals 6000 E X P E N D I T U R E S	-9,412,769.00	.00	67,500.00	1,792,309.82	-7,620,459.18	19.04%
Totals 8000	.00	.00	.00	.00	.00	.00%
Totals Construction Funds	-9,412,769.00	.00	67,500.00	1,792,309.82	-7,620,459.18	19.04%
Total Expenditures 6000	-12,522,607.00	54,722.77	243,381.61	3,829,683.33	-8,638,200.90	30.58%
Total Expenditures 8000	-26,860.00	.00	.00	.00	-26,860.00	-.00%
Total Expenditures	-12,549,467.00	54,722.77	243,381.61	3,829,683.33	-8,665,060.90	30.52%