

IOLA INDEPENDENT SCHOOL DISTRICT

SCHOOL BOARD MEETING

April 24, 2023

6:30 P.M.

IOLA INDEPENDENT SCHOOL DISTRICT
NOTICE OF SCHOOL BOARD MEETING

April 24, 2023

MONDAY: 6:30 P.M.

BOARD ROOM

AGENDA

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

1. Call to order
2. Invocation
3. Recognition of visitors: Public Forum
4. Consideration of consent agenda
 - a. minutes of previous meetings
 - b. monthly disbursements
 - c. student membership
 - d. tax report
 - e. SRO
 - f. financial report
 - g. quarterly investment report
5. Campus and administrative report
 - a. elementary student and staff activities
 - b. high school student and staff activities
 - c. superintendent report
6. Consideration of the Academic School Calendar for the 2023-2024 school year
7. Consideration of the employment of school auditor for the 2022-2023 school year
8. Personnel
 - a. teacher contracts
 - c. employment: Aubrey Wynn
 - d. resignations: Hannah Longron, Lisa Brown, Erin Eller- Castillo, Cameron Darby
9. Closed Session: Texas Government Code Sections 551.071 (Attorney Consultation), 551.074 (Personnel Matters), 551.082 (Student Discipline Matters), 551.072 (Purchase of Real Property) 551.076 (Student Safety) 551.087 (Deliberations regarding Economic Development Negotiations)
10. Adjourn

This notice was posted and filed in compliance with the Open Meetings Law on April 21, 2023 at 3:00 PM



Jeff Dyer, Superintendent

IOLA INDEPENDENT SCHOOL DISTRICT
NOTICE OF REGULAR BOARD MEETING

Notice is hereby given that on the 24th of April, 2023, the Board of Trustees of the Iola School District will hold a regular meeting located at Iola ISD BOARD ROOM, Iola, Texas 77861. The subjects to be discussed are listed on the agenda which is attached to the made a part of this Notice.

If, during the course of the meeting covered by this Notice, the Board of Trustees should determine that a closed session of the Board of Trustees is required, then such closed or session as authorized by the Texas Open Meeting Act, Texas Government Code Section 551.001 et seq., will be held by the School Board at the date, hour, and place given in this Notice or as soon after the commencement of the meeting covered by this Notice as the School Board may conveniently meet in such closed session concerning any and all purposes permitted by the Act, including, but not limited to the following sections and purposes:

Texas Government Code Section:

- 551.071 Private consultation with the board's secretary.
- 551.072 Discussing purchase, exchange, lease, 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.
- 551.075 To confer with employees of the school district to receive information or to ask questions.
- 551.076 Considering the deployment, specific occasions for, or implementation of, security personnel or devices.
- 551.082 Considering discipline of the 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 follow, in consultation with representatives of employees groups.
- 551.084 Excluding witnesses from a hearing.
- 551.087 Deliberations regarding Economic development negotiations

Should any final action, final decision, or final vote be required in the opinion of the School Board with regard to any matter considered in such closed session, then the final action, final decision, or final vote shall be either:

- (a) in the open meeting covered by the Notice upon the reconvening of the public meeting;
- or
- (b) at a subsequent public meeting of the School Board upon notice thereof; as the School Board shall determine.

On this day of April 21, 2023 original copy was posted on the front window in the School District Administration Building at 3:00 p.m. on said date.



Jeff Dyer, Superintendent
For the Board of Education

**IOLA INDEPENDENT SCHOOL DISTRICT
IOLA, TEXAS**

MEMORANDUM

TO: Iola ISD Board of Trustees

From: Jeff Dyer, Superintendent

DATE: April 24, 2023

SUBJECT: Public Forum (Item 3)

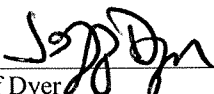
At regular meetings the Board shall allot up to 30 minutes to hear persons who desire to make comments to the Board. Persons who wish to participate in this portion of the meeting shall sign up as they arrive indicating the topics about which they wish to speak.

Public participation is limited to the designated open forum portion of a meeting. At all other times during Board meetings, the audience shall not enter into discussion or debate on matters being considered by the Board. No presentation shall exceed 5 minutes.

Specific factual information or recitation of existing policy may be furnished in response to inquiries, but the Board may not deliberate, discuss, or make any decision on any subject not on the agenda.

BOARD PRESIDENT: The presiding officer shall determine whether a person who wishes to address the Board has attempted to solve a matter administratively. If not, the person shall be directed to do so before bringing the matter to the board at a subsequent meeting.

Respectfully submitted,



Jeff Dyer
Superintendent

**IOLA INDEPENDENT SCHOOL DISTRICT
IOLA, TEXAS**

MEMORANDUM

TO: Iola ISD Board of Trustees

From: Jeff Dyer, Superintendent

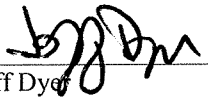
DATE: April 24, 2023

SUBJECT: Consideration of consent agenda (Item 4)

- a. minutes of previous meeting
- b. monthly disbursements
- c. student membership
- d. tax report
- e. SRO report
- f. financial report
- g. quarterly investment

It is recommended that the Board of Trustees approve the consent agenda as presented.

Respectfully submitted,



Jeff Dyer
Superintendent

IOLA INDEPENDENT SCHOOL DISTRICT
REGULAR SCHOOL BOARD MINUTES

March 27, 2023

Monday: immediately following public hearing

IOLA ISD BOARD ROOM

The Board of Trustees of the Iola Independent School District met in regular session on March 27, 2023 in the Board Room, Iola, Texas.

Members Present: Jason Gooch, Alec Pointer, Tammy Harvey, Jody Evans, Mark Cunningham, Sierra Betancourt and Todd Kay

1. Call to order: Jason Gooch
2. Recognition of visitors: Public Forum
3. Consideration of consent agenda
 - a. minutes of previous meeting
 - b. monthly disbursements
 - c. student membership
 - d. tax report
 - e. SRO report
 - f. financial reportA motion was made by Jason Gooch. Second by Tammy Harvey. Vote carried 7-0
4. Campus and administrative report
 - a. elementary student and staff activities: Mrs. Luna
 - b. high school student and staff activities: Mr. Fowler
 - c. superintendent report: Mr. Dyer
5. Consideration of approving the academic calendar for the 2023-2024 school year: tabled due to new information from TEA. A motion by Tammy Harvey to table academic calendar. Second by Jody Evans. Vote 7-0
6. Consideration of authorizing Superintendent to offer teacher employment contracts and professional extra duty assignments for the 2023-2024 school year from April 1, 2023 until September 30, 2023
A motion was made by Tammy Harvey to approve authorizing Superintendent to offer teacher employment contracts and professional extra duty assignments for the 2023-2024 school year from April 1, 2023 until September 30, 2023. Second by Alec Pointer. Vote carried 7-0
7. Consideration of approval of Iola High School Course Catalog & Course Sequence for Endorsement for 2022-2023. A motion was made by Sierra Betancourt to approve the of Iola High School Course Catalog & Course Sequence for Endorsement for 2022-2023. A second was made by Jody Evans. Vote carried 7-0
8. Consideration of changing the May and June board meeting dates
A motion was made by Tammy Harvey to approve the changes to the May and June board meetings dates:
May 15th to be changed to May 22, 2023
June 19th to be changed to June 12, 2023
A second was made by Sierra Betancourt. Vote carried 7-0

9. Discussion and possible action on an Amendment No. 1 to Agreement for Limitation on Appraised Value between the District and Grimes County Solar Project, LLC, Texas Comptroller Application Number 1650, pursuant to Chapter 313 of the Texas Tax Code.

Tammy Harvey moves that the Board approve the Amendment No. 1 to Agreement for Limitation on Appraised Value between the District and Grimes County Solar Project, LLC, as presented, thereby modifying the Agreement for Limitation on Appraised Value dated May 23, 2022, Texas Comptroller Application Number 1650 and authorize the Board President, to execute Amendment No. 1 on behalf of the District and authorize the Superintendent, or the Superintendent's designee, to take such other action as may be required under Chapter 313 of the Texas Tax Code or the Comptroller's related rules."

Second by Jody Evans Vote carried 7-0

10. Personnel

- a. employment: none
- b. resignation: A motion was made by Jody Evans to accept Lindi Pesl and Ashley Holly resignations. Second by Sierra Betancourt. Vote carried 7-0

11. Closed Session: Texas Government Code Sections 551.071 (Attorney Consultation), 551.074 (Personnel Matters), 551.082 (Student Discipline Matters), 551.072 (Purchase of Real Property) 551.076 (Student Safety) 551.087 (Deliberations regarding Economic Development Negotiations) none

12. Adjourn; A motion was made by Jason Gooch to adjourn. Second by Alec Pointer. Vote carried 7-0

Jason Gooch, Board President

Tammy Harvey, Secretary

IOLA INDEPENDENT SCHOOL DISTRICT
CALLED SCHOOL BOARD MEETING
PUBLIC HEARING

March 30, 2023

Thursday: 5:30 p.m.

IOLA ISD BOARD ROOM

The Board of Trustees of the Iola Independent School District met in public meeting session on March 30, 2023 in the Board Room, Iola, Texas.

Members Present: Tammy Harvey, Alec Pointer, Jody Evans, Mark Cunningham
Todd Kay and Sierra Betancourt
Member Absent: Jason Gooch

1. Call to order: Alec Pointer
2. Invocation: Tammy Harvey
3. Public Hearing – TAPR (Texas Academic Performance Report)
Mr. Dyer reviewed High School and Elementary Campus ratings
4. Closed Session: Texas Government Code Sections 551.071 (Attorney Consultation),
551.074 (Personnel Matters), 551.082 (Student Discipline Matters), 551.072
(Purchase of Real Property) 551.076 (Student Safety) 551.087 (Deliberations
regarding Economic Development Negotiations): none
5. Adjourn: Motion to adjourn by Tammy Harvey. Second by Jody Evans. Vote 6-0

Jason Gooch, President

Tammy Harvey, Secretary

IOLA INDEPENDENT SCHOOL DISTRICT
CALLED SCHOOL BOARD MEETING
PUBLIC HEARING

March 27, 2023

Monday: 6:00 p.m.

IOLA ISD BOARD ROOM

The Board of Trustees of the Iola Independent School District met in public meeting session on March 27, 2023 in the Board Room, Iola, Texas.

Members Present: Jason Gooch, Tammy Harvey, Alec Pointer, Jody Evans, Mark Cunningham
Todd Kay and Sierra Betancourt

1. Call to order: Jason Gooch
2. Invocation: Tammy Harvey
3. Public Hearing – Amendment No. 1 to Agreement for Limitation on Appraised Value between the District and Grimes County Solar Project, LLC, Texas Comptroller Application Number 1650, pursuant to Chapter 313 of the Texas Tax Code

Explanation for Amendment No. 1:

Following approval of the Tax Limitation Agreement by the District on May 23, 2022, Grimes County Solar Project is requesting to delay the start of the Limitation Period from January 1, 2024 to January 1, 2025. The change requires amending Section 2.3 and Exhibit 5 of the Agreement. Assuming the project moves forward, this should have a positive impact on District revenues in the form of one additional \$50,000 Supplemental Payment. Although the proposed amendment has been at the Comptroller's office for several months, the Comptroller was busy in 2022 with approximately 400 new 313 applications and other amendments that were required to be completed in 2022. Since the Comptroller determined that this Amendment could be completed in 2023, we didn't get final approval until 3/7.

4. Closed Session: Texas Government Code Sections 551.071 (Attorney Consultation), 551.074 (Personnel Matters), 551.082 (Student Discipline Matters), 551.072 (Purchase of Real Property) 551.076 (Student Safety) 551.087 (Deliberations regarding Economic Development Negotiations): none
5. Adjourn: Motion to adjourn by Alec Pointer. Second by Todd Kay. Vote 7-0

Jason Gooch, President

Tammy Harvey, Secretary

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
025716	03-07-2023	AVINEXT	201395	323678	199-11-6399.03-001-311000	Additional Phones	835.00	N
025717	03-07-2023	CHIC-FIL-A	006373		199-36-6412.30-001-399000	BAND LUNCHES COMP DAY	467.46	N
025718	03-07-2023	DIANNE LUNA	006383		199-23-6411.00-101-311000	PRINCIPAL WORKSHOP HOTEL	270.07	N
025719	03-07-2023	EFFICIENCY MOBLIE MA	201406		199-34-6249.00-999-399000	Buses	855.00	N
025720	03-07-2023	ENTERGY	006374		199-51-6259.01-999-399000	FB/ELEM/ MAINT	10,136.25	N
025721	03-07-2023	ETC LITE, LLC	006375		199-41-6399.00-701-399000	BUSINESS OFFICE FORMS	253.77	N
025722	03-07-2023	GRIMES COUNTY APPR	006377		199-99-6213.00-703-399000	2ND QUARTER PYMT	34,052.75	N
025723	03-07-2023	INTERQUEST GROUP, IN	006376	125280	199-52-6219.00-001-399000	DRUG DOG SERVICES	310.00	N
025724	03-07-2023	JOHNSON SUPPLY	201408		199-51-6319.00-999-399000	Ice machine repairs	171.18	N
025725	03-07-2023	KAREN HEINTZ	006390		199-34-6311.00-999-399000	REIMBURSMENT FUEL	20.03	N
025726	03-07-2023	KYRISH TRUCK CENTER	201400		199-34-6399.00-999-399000	Bus Parts	491.06	N
025727	03-07-2023	LINDE GAS & EQUIPMEN	006382		199-11-6399.01-001-322000	REFILL TANKS	757.60	N
025728	03-07-2023	LINDI PESL	006381		199-31-6411.00-999-311000	PRINCIPAL WORKSHOP	273.70	N
025729	03-07-2023	PURIFY	201409		199-51-6299.01-999-399000	Chl2 / water	261.76	N
025730	03-07-2023	RAPTOR	006387	67112	199-52-6219.01-001-391000	DESK SECURITY	625.00	N
			006387	67112	199-52-6219.01-101-391000	DESK SECURITY	625.00	N
Totals for Check 025730							1,250.00	
025731	03-07-2023	REGION IV	201374	17224363	199-11-6499.00-101-337000	A. McEwen	70.00	N
			201289	17085664	199-13-6499.00-101-311000	ELEM OFFICE WORKSHOP	135.00	N
Totals for Check 025731							205.00	
025732	03-07-2023	REGION VI	006386	062152	199-11-6499.02-101-311000	READING ACADEMIES	400.00	N
			006385		199-34-6239.00-999-399000	CDL TRAINING GOODNEY	500.00	N
Totals for Check 025732							900.00	
025733	03-07-2023	REPUBLIC SERVICES	006384		199-51-6259.04-999-399000	DUMPSTER SERVICE	650.80	N
025734	03-07-2023	SCHOOL SPECIALTY LL	006391	208131752658	199-11-6399.00-001-311000	HS SUPPLIES	40.04	N
025735	03-07-2023	SEVERIN INTERMEDIAT	201402	339105	199-11-6299.07-101-311000	Schoology	4,123.29	N
025736	03-07-2023	SOUTHERN TIRE MART,	201401		199-34-6399.00-999-399000	Bus Tires	1,784.92	N
025737	03-07-2023	TEACHERS PAY TEACH	201399		199-31-6399.00-999-311000	Counselor lessons	42.97	N
025738	03-07-2023	THORN MUSIC	006380		199-11-6249.30-001-311000	INSTRUMENT REPAIRS	224.50	N
025739	03-07-2023	WICKSON CREEK SPECI	006378		199-51-6259.03-999-399000	WATER SERVICE	12.06	N
025740	03-07-2023	WINDSTREAM	006379		199-51-6259.00-999-399000	PHONE SERVICE	778.71	N
025741	03-20-2023	A 1 TOWING	201417		199-34-6399.00-999-399000	Activity Bus / tow	1,017.00	N
025742	03-20-2023	BRANDON SMITH	006398		199-36-6299.01-001-391000	BASEBALL OFFICAL	110.00	N
025743	03-20-2023	BRYAN ISD	006393		199-34-6239.00-999-399000	BUS DRIVER TRAINING	150.00	N

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
025744	03-20-2023	CHAPARRAL LABORATO	201411	2303207/206	199-51-6299.01-999-399000	VWTP Lab work/ Bac T	338.00	N
025745	03-20-2023	ENTERGY	006400		199-51-6259.01-999-399000	MAIN CAMPUS BUILDINGS	10,858.95	N
025746	03-20-2023	ETHAN BRITTAIN	006397		199-36-6299.01-001-391000	BASEBALL OFFICAL	110.00	N
025747	03-20-2023	GENA INMON	006399		199-11-6399.00-001-322000	FOOD LAB REIMBURSEMENT	128.39	N
025748	03-20-2023	JAMIE MCDOUGALD	006396		199-36-6412.00-001-391000	JH TRACK MEALS (NORMANGEE)	296.00	N
			006396		199-36-6412.00-001-391000	JH TRACK MEALS (NORMANGEE)	296.00	N
			006396		199-36-6412.00-001-391000	HS TRACK MEALS (TRINITY)	232.00	N
			006396		199-36-6412.00-001-391000	HS TRACK MEALS (NORMANGEE)	232.00	N
			006396		199-36-6412.00-001-391000	JH TRACK MEALS (SOMER/BREM	408.00	N
						Totals for Check 025748	1,464.00	
025749	03-20-2023	RACHAEL RALEY	006394		199-34-6299.01-999-399000	BUS DRIVER PHYSICAL	90.00	N
025750	03-20-2023	WILLIS ATHLETIC DEPT	006395		199-36-6499.00-001-391000	BB GIRLS PLAYOFF FEE	620.74	N
025751	03-20-2023	BROTHERS PRODUCE	201416		240-35-6341.00-999-399000	CAFE- FOOD	895.39	N
025752	03-20-2023	GOLD STAR FOODS, INC	201414		240-35-6344.00-999-399000	CAFE FOOD	468.28	N
025753	03-20-2023	GORDON FOOD SERVIC	201412		240-35-6341.00-999-399000	CAFE NON FOOD	11,425.16	N
025754	03-20-2023	HILAND DAIRY FOODS C	201415		240-35-6341.00-999-399000	CAFE -FOOD	2,751.64	N
025755	03-21-2023	FIRST FINANCIAL GROU	006404		199-11-6119.00-001-311000	ROLLOVER FUNDS	3,158.88	N
025756	03-22-2023	AMY WYNN	006409		199-11-6399.00-001-311000	REIMBURSEMENT NOVELS	38.39	N
025757	03-22-2023	AUGUST JOHN CAMPBE	006407		199-36-6299.01-001-391000	SB OFFICIAL	175.00	N
025758	03-22-2023	CHANLEE OAKES	006408		199-36-6299.01-001-391000	SB OFFICIAL	175.00	N
025759	03-22-2023	FIRST HOME IMPROVEM	006406		199-11-6399.00-101-321000	GT GARDEN BEDS SUPPLIES	44.85	N
025760	03-22-2023	LANCE DOBBINS	006405		199-36-6412.00-001-391000	BASEBALL MEALS SOMERVILLE	144.00	N
			006405		199-36-6412.00-001-391000	BASEBALL MEALS LEON	136.00	N
			006405		199-36-6412.00-001-391000	BASEBALL MEALS JV LEON	136.00	N
			006405		199-36-6412.00-001-391000	BASEBALL MEALS ROUNDTOP	144.00	N
			006405		199-36-6412.00-001-391000	BASEBALL MEALS FAYETTEVILLE	224.00	N
			006405		199-36-6412.00-001-391000	BASEBALL MEALS SNOOK	144.00	N
			006405		199-36-6412.00-001-391000	BASEBALL MEALS BURTON	144.00	N
						Totals for Check 025760	1,072.00	
025761	03-22-2023	MADISONVILLE PARTS S	201418		199-34-6399.00-999-399000	shocks (6)	571.08	N
025762	03-22-2023	GORDON FOOD SERVIC	201413		240-35-6342.00-999-399000	CAFETERIA NON FOOD	1,630.96	N
025763	03-22-2023	POWELL LAW GROUP, L	006410	9240	199-41-6499.02-701-399000	LEGAL FEES	1,170.00	N
025764	03-27-2023	JAMES TIMM	006411		199-36-6411.00-001-391000	TRACK MEET BOYS	448.00	N
025765	03-29-2023	SIERRA BETANCOURT	006418		199-41-6419.00-702-399000	TRAINING REIMBURSEMENT	90.00	N
025766	03-29-2023	WELLS FARGO	006414		199-11-6399.00-001-321000	ELEM SUPPLIES GT	32.74	N
			006414		199-11-6399.00-101-311000	ELEM SUPPLIES	56.16	N
			006414		199-11-6399.02-001-311000	ELEM SUPPLIES TECH	79.98	N
			006414		199-11-6399.02-001-311000	ELEM SUPPLIES TECH	51.92	N

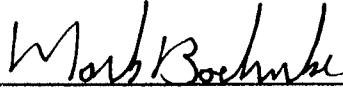
Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
			006414		199-11-6411.00-001-322000	AG HOTEL SAN ANTONIO	251.70	N
			006414		199-11-6499.00-101-337000	ELEM SUPPLIES DYSLEXIA	159.92	N
			006414		199-34-6311.00-999-399000	AG FUEL	396.01	N
			006414		199-34-6399.00-999-399000	TRANSPORTATION	316.28	N
			006414		199-41-6411.00-701-399000	SUPT TRAVEL MID WINTER	1,076.28	N
			006414		199-51-6319.00-999-399000	MAINT SUPPLIES	254.79	N
			006414		199-51-6319.00-999-399000	MAINT SUPPLIES	5.76	N
					Totals for Check 025766		2,681.54	
025767	03-29-2023	WELLS FARGO 3357	006412		199-23-6399.00-101-311000	OFFICE SUPPLIES (STAMPS)	63.00	N
			006412		199-23-6399.00-101-311000	LUNCH COUNSELOR	84.94	N
			006412		199-34-6399.00-999-399000	TRANSPORTATION SUPPLIES	304.60	N
			006412		199-36-6399.04-001-391000	BOYS TRACK SUPPLIES	227.17	N
			006412		199-36-6411.00-001-391000	BB GIRLS PLAYOFF MEALS	150.77	N
			006412		199-36-6411.00-001-391000	BB BOYS PLAYOFF MEALS	172.98	N
			006412		199-41-6399.00-702-399000	POSTAGE FOR PACKET	4.35	N
			006412		289-11-6399.02-101-311000	DOCKING STATIONS	615.75	N
					Totals for Check 025767		1,623.56	
025768	03-29-2023	WELLS FARGO #8329	006413		199-23-6411.00-101-311000	PRINICPAL TRAVEL	270.07	N
			006413		199-36-6399.09-001-391000	SOFTBALL BAT SUPPLIES (2)	798.00	N
			006413		199-36-6411.30-001-399000	BAND TRAVEL SAN ANTONIO	2,394.72	N
			006413		199-51-6319.00-999-399000	MAINT SUPPLIES	49.96	N
			006413		199-51-6319.00-999-399000	MAINT SUPPLIES	90.21	N
			006413		199-51-6319.00-999-399000	MAINT SUPPLIES	118.43	N
					Totals for Check 025768		3,721.39	
025769	03-29-2023	JOHNNY LEWIS	006423		199-36-6299.01-001-391000	SB OFFICIAL	110.00	N
025770	03-29-2023	JAMIE MCDUGALD	006419		199-36-6412.00-001-391000	GIRLS DISTRICT TRACK MEALS	408.00	N
025771	03-29-2023	PRACTICAL RESPONSE	006422		199-52-6219.03-999-300000	GUARDIAN EVALUTIONS	1,225.00	N
025772	03-29-2023	JAMES TIMM	006420		199-36-6412.00-001-391000	DISTRICT TRACK BOYS MEALS	640.00	N
					Total For Computer Written Checks		108,579.12	
					Total Checks		108,579.12	

End of Report

Student Enrollment 2022-2023						
GRADE LEVEL	Last Day	Aug-22	Sept 22	Oct-22	Nov-22	Dec-22
EE	1	2	2	3	2	2
PK	19	15	15	15	17	19
K	48	41	41	41	41	41
1	45	49	49	50	50	50
2	59	48	48	47	48	48
3	41	52	52	53	52	51
4	38	43	43	43	43	43
5	41	41	41	41	40	40
SUB-TOTAL	292	291	291	293	293	294
6	44	43	43	43	42	42
7	45	44	44	46	46	46
8	54	48	48	47	46	46
9	34	54	55	55	54	52
10	38	37	37	37	37	37
11	31	38	37	36	35	36
12	35	34	34	34	34	34
SUB-TOTAL	281	298	298	298	294	293
TOTAL	573	589	589	591	587	587
GRADE LEVEL	Jan-23	Feb-23	Mar-23	Apr-23	May-23	
EE	2	2	3	4		
PK	19	19	19	19		
K	39	40	42	42		
1	49	51	51	51		
2	48	48	47	47		
3	50	51	50	50		
4	43	43	41	41		
5	40	40	39	39		
SUB-TOTAL	290	294	292	293		
6	42	42	43	43		
7	44	48	49	48		
8	48	49	50	50		
9	52	52	52	52		
10	36	37	37	37		
11	34	33	33	33		
12	35	35	35	35		
SUB-TOTAL	291	296	299	298		
TOTAL	581	590	591	591		

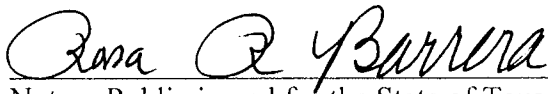
Tax Collections Report

I, Mark Boehnke, Chief Appraiser for the Grimes County Appraisal District, do solemnly swear that the attached report is the true and correct accounting for all taxes collected for the Iola ISD during the time period indicated.

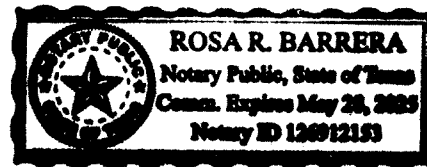


Mark Boehnke
Chief Appraiser
Grimes County Appraisal District

Given under my hand and seal of authority on April 5, 2023.



Notary Public in and for the State of Texas



Grimes County Sheriff's Office	Monthly Stats for 2021-2022 School Year											Total
	Aug '22	Sep '22	Oct '22	Nov '22	Dec '22	Jan '23	Feb '23	Mar '23	Apr '23	May '23		
Deputy Davis Use'												
Iola ISD												
Student Assist						5	29	32	39		105	
Administration Assist						2	16	19	34		71	
Patrol/Detective Assist							2	1	1		4	
Parent Conferences							2	1	1		4	
Criminal Mischief											0	
Tobacco/Vape Violations								1			1	
Alcohol Violations											0	
Narcotics Incidents											0	
Drug Paraphernalia Assist						2					0	
Weapons											0	
Sexual Offenses											0	
Larceny/Theft											0	
Harassment											0	
Terroristic Threat											0	
Suspicious Activity								4			4	
Juvenile Related											0	
Medical calls											0	
Crash Reports											0	
Disturbance/Fight							2				2	
Bullying Incidents											0	
Welfare checks											0	
Residency checks											0	
K9 Campus checks						1	2		2		5	
Traffic contacts						3	13	33	37		86	
Miscellaneous Calls									1		29	
P3Campus Tips											0	
Juvenile Arrest											0	
17 + arrest											0	
Total Incidents/ Police Reports							1	1	2		4	
Classroom Presentations/Activities											0	
School Drills							1	1	1		3	

March 31, 2023 FINANCIAL SUMMARY

CASH REPORT

CHECKING	\$	412,952.74
CD'S	\$	201,619.85
TXPOOL	\$	108,312.24
LSIP	\$	8,744,770.79
TOTAL	\$	<u>9,467,655.62</u>

OPERATING BUDGET

REVENUE	\$	7,951,804.96
EXPENDITURES	\$	<u>3,868,614.66</u>
TRANSFER OUT		
EXCESS(DEFICIT)	\$	<u>4,083,190.30</u>

FOOD SERVICE

REVENUE	\$	293,341.12
EXPENDITURES	\$	<u>205,624.61</u>
TRANSFER IN		
EXCESS(DEFICIT)	\$	<u>87,716.51</u>

DEBT SERVICE

REVENUE	\$	815,718.58
EXPENDITURES	\$	<u>495,775.00</u>
EXCESS(DEFICIT)	\$	<u>319,943.58</u>



Participant Statement

IOLA ISD
IOLA GENERAL FUND
ATTN JAN TIMM
PO BOX 159
IOLA TX 77861-0159

Statement Period 03/01/2023 - 03/31/2023

Page 1 of 2

Customer Service 1-866-TEX-POOL
Location ID 000077588
Investor ID 000006315

TexPool Update

Keep up to date with the latest market talk from our portfolio managers and strategists by visiting the Insights page of TexPool.com.

TexPool Summary

Pool Name	Beginning Balance	Total Deposits	Total Withdrawals	Total Interest	Current Balance	Average Balance
Texas Local Government Investment Pool	\$107,889.75	\$0.00	\$0.00	\$422.49	\$108,312.24	\$107,903.38
Total Dollar Value	\$107,889.75	\$0.00	\$0.00	\$422.49	\$108,312.24	

Portfolio Value

Pool Name	Pool/Account	Market Value (03/01/2023)	Share Price (03/31/2023)	Shares Owned (03/31/2023)	Market Value (03/31/2023)
Texas Local Government Investment Pool	449/930100001	\$107,889.75	\$1.00	108,312.240	\$108,312.24
Total Dollar Value		\$107,889.75			\$108,312.24

Interest Summary

Pool Name	Pool/Account	Month-to-Date Interest	Year-to-Date Interest
Texas Local Government Investment Pool	449/930100001	\$422.49	\$1,179.75
Total		\$422.49	\$1,179.75



Statement Period 03/01/2023 - 03/31/2023

Page 2 of 2

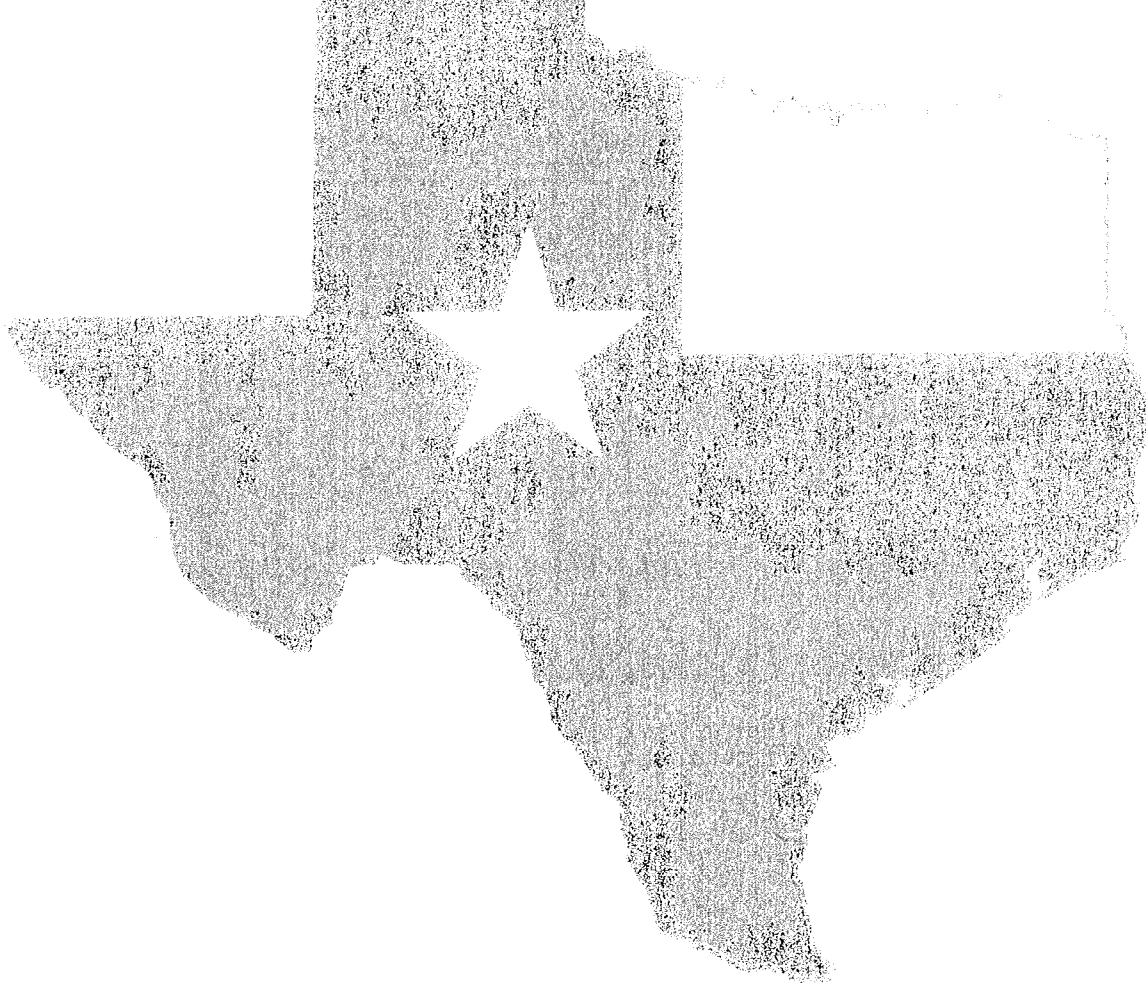
Transaction Detail

Texas Local Government Investment Pool

Participant: IOLA ISD

Pool/Account: 449/930100001

Transaction Date	Settlement Date	Transaction Description	Transaction Dollar Amount	Share Price	Shares This Transaction	Shares Owned
03/01/2023	03/01/2023	BEGINNING BALANCE	\$107,889.75	\$1.00		107,889.750
03/31/2023	03/31/2023	MONTHLY POSTING	\$422.49	\$1.00	422.490	108,312.240
Account Value as of 03/31/2023			\$108,312.24	\$1.00		108,312.240



Participant #: 93903

Lone★Star™ March 2023 Investment Pool Monthly Statement

Statement Period: 03/01/2023 to 03/31/2023

 Jan Timm
 lola ISD
 PO Box 159
 lola, Texas 77861-0159


Summary of Portfolio Holdings

Account	Fund	Number of Shares	Price Per Share	Account Balance	% Port.
Debt Service Fund	Corporate Overnight Plus Fund	1,087,137.92	1.00	1,087,137.92	11.06%

Totals: 1,087,137.92

Account	Fund	Number of Shares	Price Per Share	Account Balance	% Port.
General Fund	Corporate Overnight Plus Fund	8,744,770.79	1.00	8,744,770.79	88.94%

Totals: 8,744,770.79

Totals

Fund	Yield	Share Quantity	Price Per Share	Fund Balance (USD)	% Port.
Corporate Overnight Fund	0.00 %	0.00	1.00	0.00	0.00 %
Government Overnight Fund	0.00 %	0.00	1.00	0.00	0.00 %
Corporate Overnight Plus Fund	4.85 %	9,831,908.71	1.00	9,831,908.71	100.00 %
Total Value:				9,831,908.71	100.00 %

Portfolio Transactions

Debt Service Fund - Corporate Overnight Plus Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
03/01/2023	Starting Balance	783,701.35			783,701.35
03/23/2023	Deposit	1,083,701.35	300,000.00	1.00	300,000.00
03/24/2023	Adjustment Deduct Shares Money not received Effective as of 3/23/2023	783,701.35	-300,000.00	1.00	-300,000.00
03/27/2023	Deposit	1,083,701.35	300,000.00	1.00	300,000.00
03/31/2023	Interest	1,087,137.92	3,436.57	1.00	3,436.57
03/31/2023	Ending Balance	1,087,137.92			1,087,137.92

General Fund - Corporate Overnight Plus Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
03/01/2023	Starting Balance	8,809,356.33			8,809,356.33
03/09/2023	Withdrawal	8,409,356.33	-400,000.00	1.00	-400,000.00

General Fund - Corporate Overnight Plus Fund (Continued)

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
03/24/2023	Deposit	8,709,356.33	300,000.00	1.00	300,000.00
03/31/2023	Interest	8,744,770.79	35,414.46	1.00	35,414.46
03/31/2023	Ending Balance	8,744,770.79			8,744,770.79

Important Information about this statement

Please review this statement carefully, it is the official record of your account with Lone Star Investment Pool and First Public, LLC. If you disagree with any transaction, or if there are any errors or omissions in this statement please notify us promptly in writing, but no later than 10 business days after receipt of this statement. Trades pending settlement will not appear on this statement. All such trades will appear in the next monthly statement. The yield for the period is an annualized rate that reflects the relationship between the average amount of income earned and the average daily balance for the account. Please notify First Public promptly and in writing of any changes of address or phone number. Times of transactions will be furnished upon written request. The Lone Star Investment Pool Information Statement should be read carefully before investing. Investors should consider the investment objectives, risks, charges and expenses associated with municipal fund securities before investing. All transactions are no load. No remuneration has, or will be, paid to any entity in connection with this transaction. An investor may obtain an Information Statement by contacting First Public at the address and phone number identified above. An investment in Lone Star investment Pool is not insured or guaranteed by the Federal Deposit Insurance Corporation ("FDIC") or any other government agency and although Lone Star Investment Pool seeks to preserve the value of the investment at a fixed share price, it is possible to lose money investing in municipal fund securities.



Fund Performance Update
March 2023
Comments by Mellon, Investment Manager

US Treasury yields fell in March and the curve became less inverted, largely due to uncertainty in the banking sector. Silicon Valley Bank (SVB) became the second-largest bank to fail in US history. SVB experienced large deposits over the past few years, mostly from tech companies and venture capital firms. This deposit money was invested in long-term US Treasury assets at low yields. To cover withdrawals, these assets had to be sold at much lower prices as yields rose, resulting in large losses. News of these losses resulted in a "bank run" ultimately causing the bank to fail. Yields were lower by as much as 79 basis points during the month with the two-year Treasury note leading the way. The stress in the banking sector led to less certainty at the March 22 Federal Open Market Committee (FOMC) meeting, but the Federal Reserve (Fed) delivered another hike of 25 basis points to raise the target rate to a range of 4.75% to 5.00%. At the end of March, the federal funds futures market was pricing in approximately a 65% chance of another hike at the May 3 FOMC meeting. After that meeting, the futures market is pricing in rate cuts by the end of 2023.

Active Participants This Month

Schools and Colleges	578
Other Governmental Entities	82
<i>Total</i>	<i>660</i>

Custodian Bank: State Street Bank

*Investment Managers:
American Beacon Advisors and
Mellon Investments Corp (Dreyfus)*

The Lone Star Investment Pool Information Statement should be read carefully before investing. Investor should consider the investment objectives, risks, changes, and expenses associated with this or any security prior to investing. Investment in Lone Star Investment Pool is not insured or guaranteed by the Federal Deposit Insurance Corporation (FDIC) or any other government agency, and although Lone Star seeks to preserve the value of the investment at a fixed share price, it is possible to lose money by investing in Lone Star. For further information or for an Information Statement contact First Public at 800-558-8875. The return information net of all current operating expenses. The return represents past performance and is no indication of future results.

*The Lone Star Investment Pool
is endorsed by:*



First Public
12007 Research Blvd. • Austin, Texas 78759
800-558-8875 • firstpublic.com

Government Overnight Fund

Return Information

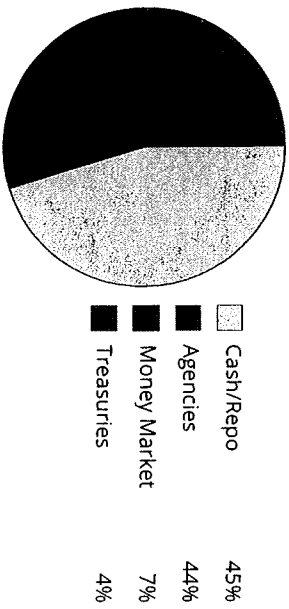
March 31, 2023

Average Monthly Return (a)	4.64%
SEC 7-day Fund Yield (b)	4.83%
Weighted Average Maturity One (c)	15 days
Weighted Average Maturity Two (c)	66 days
Portfolio Maturing beyond One Year	4%
Net Asset Value (NAV)	\$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAm

Inventory Position

Book Value	Market Value
Cash/Repo	3,074,223,613.09
US Treasuries	275,098,843.78
Agencies	2,947,419,723.36
Money Market Funds	452,049,679.32
Total Assets	6,748,791,859.55

Investment Distribution



(a) The return information represents the average annualized rate of return on investments for the time period referenced. Return rates reflect a partial waiver of the Lone Star Investment Pool operating expense. Past performance is no guarantee of future results.

Corporate Overnight Fund

Return Information

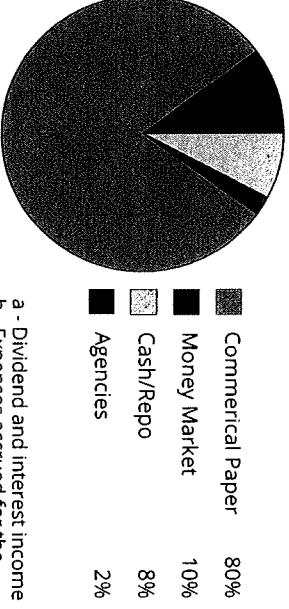
March 31, 2023

Average Monthly Return (a)	4.84%
SEC 7-day Fund Yield (b)	4.99%
Weighted Average Maturity One (c)	22 days
Weighted Average Maturity Two (c)	62 days
Portfolio Maturing beyond One Year	0%
Net Asset Value (NAV)	\$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAm

Inventory Position

Book Value	Market Value
Cash/Repo	336,087,906.81
US Treasuries	-
Agencies	80,955,222.77
Commercial Paper	3,437,149,115.91
Money Market Funds	440,056,036.10
Total Assets	4,294,248,281.59

Investment Distribution



(b) SEC 7-Day Yield Calculation
$$\left[\frac{a-b}{c+d} + 1 \right]^4 - 1$$

Yield = 2
a - Dividend and interest income
b - Expenses accrued for the period
c - Average daily number of shares outstanding during the period that was entitled to dividends
d - Maximum offering price per share on the last day of the period

Corporate Overnight Plus Fund

Return Information

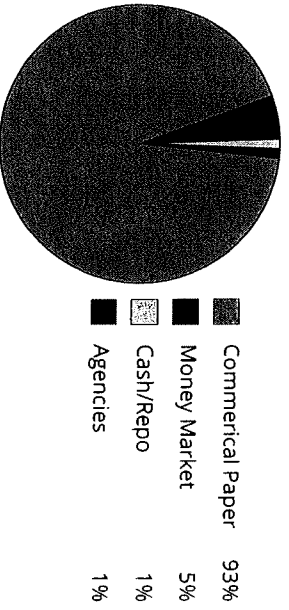
March 31, 2023

Average Monthly Return (a)	4.85%
SEC 7-day Fund Yield (b)	5.01%
Weighted Average Maturity One (c)	25 days
Weighted Average Maturity Two (c)	68 days
Portfolio Maturing beyond One Year	0%
Net Asset Value (NAV)	\$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAF/51+

Inventory Position

Book Value	Market Value
Cash/Repo	144,791,664.22
US Treasuries	-
Agencies	108,279,643.05
Commercial Paper	10,329,552,175.22
Money Market Funds	494,882,530.49
Total Assets	11,077,506,012.98

Investment Distribution



(c) The Weighted Average Maturity One calculation uses the industry standard definition of state maturity for floating rate instruments, the number of days until the next reset date. The Weighted Average Maturity Two calculation uses the final maturity of any floating rate instruments, as opined in Texas Attorney General Opinion No. JC0359.

Fund 199 / 3 GENERAL FUND

	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - RECEIPTS					
5700 - REVENUE-LOCAL & INTERMED					
5710 - LOCAL REAL-PROPERTY TAXES	5,078,588.00	-566,156.47	-4,831,378.04	247,209.96	95.13%
5740 - OTHER REV FROM LOCAL SOURCES	22,000.00	-6,961.08	-19,203.53	2,796.47	87.29%
5750 - ENTERPRISING ACTIVITIES	10,000.00	-810.00	-17,250.39	-7,250.39	172.50%
5760 - OTHER REV FM LOCAL SOURCE	50,000.00	.00	-234,144.35	-184,144.35	468.29%
Total REVENUE-LOCAL & INTERMED	5,160,588.00	-573,927.55	-5,101,976.31	58,611.69	98.86%
5800 - STATE PROGRAM REVENUES					
5810 - PER CAPITA-FOUNDATION REV	1,145,869.00	-39,060.00	-1,654,496.00	-508,627.00	144.39%
5820 - STATE PROGRAM REVENUES	.00	.00	-100,000.00	-100,000.00	.00%
5830 - TRS ON BEHALF	244,443.00	.00	-140,736.56	103,706.44	57.57%
Total STATE PROGRAM REVENUES	1,390,312.00	-39,060.00	-1,895,232.56	-504,920.56	136.32%
5900 - FEDERAL PROGRAM REVENUES					
5930 - VOC ED NON FOUNDATION	.00	-77,300.18	-80,506.70	-80,506.70	.00%
Total FEDERAL PROGRAM REVENUES	.00	-77,300.18	-80,506.70	-80,506.70	.00%
7000 - OTHER RESOURCES					
7900 - OTHER RESOURCES					
7910 - OBJECT GROUP DESCRIPTION	.00	.00	.00	.00	.00%
7940 - OBJECT GROUP DESCRIPTION	.00	.00	-874,089.39	-874,089.39	.00%
Total OTHER RESOURCES	.00	.00	-874,089.39	-874,089.39	.00%
Total Revenue Local-State-Federal	6,550,900.00	-690,287.73	-7,951,804.96	-1,400,904.96	121.38%

Board Report
Comparison of Expenditures and Encumbrances to Budget
Iola ISD
As of March

Fund 199 / 3 GENERAL FUND

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Expended
3000 - EXPENDITURES						
11 - INSTRUCTION						
3100 - PAYROLL COSTS	-3,529,722.82	.00	2,129,418.41	280,770.32	-1,400,304.41	60.33%
3200 - PURCHASE & CONTRACTED SVS	-121,800.00	8,524.00	47,430.22	4,347.79	-65,845.78	38.94%
3300 - SUPPLIES AND MATERIALS	-55,700.00	816.31	25,391.45	2,065.07	-29,492.24	45.59%
3400 - OTHER OPERATING EXPENSES	-33,900.00	270.00	18,524.89	881.62	-15,105.11	54.65%
Total Function11 INSTRUCTION	-3,741,122.82	9,610.31	2,220,764.97	288,064.80	-1,510,747.54	59.36%
12 - INST RESOSURCES & MEDIA SER						
3100 - PAYROLL COSTS	-47,975.53	.00	15,400.71	1,907.90	-32,574.82	32.10%
3200 - PURCHASE & CONTRACTED SVS	-3,500.00	3,199.86	.00	.00	-300.14	-.00%
3300 - SUPPLIES AND MATERIALS	-2,000.00	.00	1,880.00	.00	-120.00	94.00%
Total Function12 INST RESOSURCES & MEDIA	-53,475.53	3,199.86	17,280.71	1,907.90	-32,994.96	32.32%
13 - CURRICULUM & INST. STAFF						
3100 - PAYROLL COSTS	-68,254.06	.00	38,487.75	5,102.47	-29,766.31	56.39%
3300 - SUPPLIES AND MATERIALS	-2,500.00	.00	.00	.00	-2,500.00	-.00%
3400 - OTHER OPERATING EXPENSES	-4,000.00	.00	565.00	135.00	-3,435.00	14.12%
Total Function13 CURRICULUM & INST. STAFF	-74,754.06	.00	39,052.75	5,237.47	-35,701.31	52.24%
23 - SCHOOL LEADERSHIP						
3100 - PAYROLL COSTS	-404,786.65	.00	223,981.23	29,489.89	-180,805.42	55.33%
3200 - PURCHASE & CONTRACTED SVS	-4,000.00	.00	500.00	.00	-3,500.00	12.50%
3300 - SUPPLIES AND MATERIALS	-2,000.00	.00	1,388.71	147.94	-611.29	69.44%
3400 - OTHER OPERATING EXPENSES	-2,200.00	.00	1,183.66	540.14	-1,016.34	53.80%
Total Function23 SCHOOL LEADERSHIP	-412,986.65	.00	227,053.60	30,177.97	-185,933.05	54.98%
31 - GUIDANCE AND COUNSELING SVS						
3100 - PAYROLL COSTS	-116,485.37	.00	70,987.57	9,481.68	-45,497.80	60.94%
3300 - SUPPLIES AND MATERIALS	-500.00	.00	183.17	42.97	-316.83	36.63%
3400 - OTHER OPERATING EXPENSES	-1,300.00	199.00	483.70	273.70	-617.30	37.21%
Total Function31 GUIDANCE AND	-118,285.37	199.00	71,654.44	9,798.35	-46,431.93	60.58%
33 - HEALTH SERVICES						
3100 - PAYROLL COSTS	-66,874.56	.00	37,782.32	5,009.13	-29,092.24	56.50%
3300 - SUPPLIES AND MATERIALS	-5,000.00	.00	792.91	.00	-4,207.09	15.86%
3400 - OTHER OPERATING EXPENSES	-300.00	.00	.00	.00	-300.00	-.00%
Total Function33 HEALTH SERVICES	-72,174.56	.00	38,575.23	5,009.13	-33,599.33	53.45%
4 - STUDENT (PUPIL) TRANSPORTATION						
3100 - PAYROLL COSTS	-156,876.96	.00	89,565.82	11,703.27	-67,311.14	57.09%
3200 - PURCHASE & CONTRACTED SVS	-9,300.00	585.00	7,126.10	1,595.00	-1,588.90	76.62%
3300 - SUPPLIES AND MATERIALS	-79,000.00	6,337.44	50,449.33	4,900.98	-22,213.23	63.86%
3400 - OTHER OPERATING EXPENSES	-11,000.00	.00	9,492.00	.00	-1,508.00	86.29%
3600 - CPTL OUTLY LAND BLDG & EQUIP	.00	.00	.00	.00	.00	.00%
Total Function34 STUDENT (PUPIL)	-256,176.96	6,922.44	156,633.25	18,199.25	-92,621.27	61.14%
6 - CO-CURRICULAR ACTIVITIES						
3100 - PAYROLL COSTS	-157,568.45	.00	83,777.77	11,382.15	-73,790.68	53.17%
3200 - PURCHASE & CONTRACTED SVS	-41,200.00	.00	26,523.00	680.00	-14,677.00	64.38%
3300 - SUPPLIES AND MATERIALS	-55,950.00	21,477.20	12,847.65	1,025.17	-21,625.15	22.96%
3400 - OTHER OPERATING EXPENSES	-73,750.00	.00	57,253.44	7,838.67	-16,496.56	77.63%
Total Function36 CO-CURRICULAR ACTIVITIES	-328,468.45	21,477.20	180,401.86	20,925.99	-126,589.39	54.92%
1 - GENERAL ADMINISTRATION						
3100 - PAYROLL COSTS	-307,503.43	.00	172,882.46	24,059.56	-134,620.97	56.22%
3200 - PURCHASE & CONTRACTED SVS	-34,000.00	.00	26,371.86	.00	-7,628.14	77.56%
3300 - SUPPLIES AND MATERIALS	-6,500.00	.00	1,204.65	258.12	-5,295.35	18.53%

Fund 199 / 3 GENERAL FUND

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Expended
3000 - EXPENDITURES						
41 - GENERAL ADMINISTRATION						
6400 - OTHER OPERATING EXPENSES	-30,200.00	.00	17,970.35	3,388.85	-12,229.65	59.50%
Total Function41 GENERAL ADMINISTRATION	-378,203.43	.00	218,429.32	27,706.53	-159,774.11	57.75%
51 - PLANT MAINTENANCE & OPERATION						
6100 - PAYROLL COSTS	-245,988.06	.00	184,141.97	25,510.74	-61,846.09	74.86%
6200 - PURCHASE & CONTRACTED SVS	-274,675.00	10,677.00	159,907.86	23,036.53	-104,090.14	58.22%
6300 - SUPPLIES AND MATERIALS	-90,000.00	12,051.70	90,022.44	690.33	12,074.14	100.02%
6400 - OTHER OPERATING EXPENSES	-51,000.00	.00	52,286.00	.00	1,286.00	102.52%
6600 - CPTL OUTLY LAND BLDG & EQUIP	-7,000.00	.00	10,591.24	.00	3,591.24	151.30%
Total Function51 PLANT MAINTENANCE &	-668,663.06	22,728.70	496,949.51	49,237.60	-148,984.85	74.32%
52 - SECURITY & MONITORING SERVICES						
6100 - PAYROLL COSTS	-10,000.00	.00	.00	.00	-10,000.00	-.00%
6200 - PURCHASE & CONTRACTED SVS	-72,270.12	.00	8,060.66	2,785.00	-64,209.46	11.15%
6300 - SUPPLIES AND MATERIALS	.00	61,903.10	.00	.00	61,903.10	.00%
Total Function52 SECURITY & MONITORING	-82,270.12	61,903.10	8,060.66	2,785.00	-12,306.36	9.80%
53 - DATA PROCESSING SERVICES						
6200 - PURCHASE & CONTRACTED SVS	-24,500.00	.00	23,435.00	.00	-1,065.00	95.65%
Total Function53 DATA PROCESSING	-24,500.00	.00	23,435.00	.00	-1,065.00	95.65%
71 - DEBT SERVICE						
6500 - DEBT SERVICE	.00	.00	.00	.00	.00	.00%
Total Function71 DEBT SERVICE	.00	.00	.00	.00	.00	.00%
93 - SHARED SERVICES						
6400 - OTHER OPERATING EXPENSES	-171,000.00	.00	85,838.00	.00	-85,162.00	50.20%
Total Function93 SHARED SERVICES	-171,000.00	.00	85,838.00	.00	-85,162.00	50.20%
99 - OTHER GOVERNMENTAL CHARGES						
6200 - PURCHASE & CONTRACTED SVS	-125,000.00	.00	84,485.36	34,052.75	-40,514.64	67.59%
Total Function99 OTHER GOVERNMENTAL	-125,000.00	.00	84,485.36	34,052.75	-40,514.64	67.59%
000 - OTHER USES						
00 - BALANCE SHEET						
6900 - OTHER USES	.00	.00	.00	.00	.00	.00%
Total Function00 BALANCE SHEET	.00	.00	.00	.00	.00	.00%
Total Expenditures	-6,507,081.01	126,040.61	3,868,614.66	493,102.74	-2,512,425.74	59.45%

	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
0000 - R E C E I P T S					
0700 - REVENUE-LOCAL & INTERMED					
0750 - ENTERPRISING ACTIVITIES	312,500.00	-23,132.63	-165,274.70	147,225.30	52.89%
Total REVENUE-LOCAL & INTERMED	312,500.00	-23,132.63	-165,274.70	147,225.30	52.89%
0800 - STATE PROGRAM REVENUES					
0820 - STATE PROGRAM REVENUES	2,500.00	.00	.00	2,500.00	.00%
0830 - TRS ON BEHALF	.00	.00	.00	.00	.00%
Total STATE PROGRAM REVENUES	2,500.00	.00	.00	2,500.00	.00%
0900 - FEDERAL PROGRAM REVENUES					
0920 - FEDERALLY DISTRIBUTED REVENUES	.00	-21,403.48	-128,066.42	-128,066.42	.00%
Total FEDERAL PROGRAM REVENUES	.00	-21,403.48	-128,066.42	-128,066.42	.00%
0000 - OTHER RESOURCES					
0900 - OTHER RESOURCES					
0910 - OBJECT GROUP DESCRIPTION	.00	.00	.00	.00	.00%
Total OTHER RESOURCES	.00	.00	.00	.00	.00%
Total Revenue Local-State-Federal	315,000.00	-44,536.11	-293,341.12	21,658.88	93.12%

Fund 240 / 3 LUNCH PROGRAM

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
3000 - EXPENDITURES						
35 - FOOD SERVICES						
6100 - PAYROLL COSTS	-140,000.00	.00	96,334.80	13,280.67	-43,665.20	68.81%
6200 - PURCHASE & CONTRACTED SVS	.00	.00	.00	.00	.00	.00%
6300 - SUPPLIES AND MATERIALS	-191,500.00	65,208.00	109,289.81	17,171.43	-17,002.19	57.07%
6400 - OTHER OPERATING EXPENSES	.00	.00	.00	.00	.00	.00%
Total Function35 FOOD SERVICES	-331,500.00	65,208.00	205,624.61	30,452.10	-60,667.39	62.03%
Total Expenditures	-331,500.00	65,208.00	205,624.61	30,452.10	-60,667.39	62.03%

Fund 599 / 3 DEBT SERVICE

	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - R E C E I P T S					
5700 - REVENUE-LOCAL & INTERMED					
5710 - LOCAL REAL-PROPERTY TAXES	724,950.00	-92,620.32	-789,274.58	-64,324.58	108.87%
5740 - OTHER REV FROM LOCAL SOURCES	.00	.00	.00	.00	.00%
Total REVENUE-LOCAL & INTERMED	724,950.00	-92,620.32	-789,274.58	-64,324.58	108.87%
5800 - STATE PROGRAM REVENUES					
5820 - STATE PROGRAM REVENUES	9,000.00	.00	-26,444.00	-17,444.00	293.82%
Total STATE PROGRAM REVENUES	9,000.00	.00	-26,444.00	-17,444.00	293.82%
Total Revenue Local-State-Federal	733,950.00	-92,620.32	-815,718.58	-81,768.58	111.14%

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
5000 - EXPENDITURES						
71 - DEBT SERVICE						
6500 - DEBT SERVICE	-603,950.00	.00	495,775.00	.00	-108,175.00	82.09%
Total Function71 DEBT SERVICE	-603,950.00	.00	495,775.00	.00	-108,175.00	82.09%
3000 - OTHER USES						
00 - BALANCE SHEET						
8900 - OTHER USES	.00	.00	.00	.00	.00	.00%
Total Function00 BALANCE SHEET	.00	.00	.00	.00	.00	.00%
Total Expenditures	-603,950.00	.00	495,775.00	.00	-108,175.00	82.09%

Cash & Investment Report for the period of Dec 2022 to Feb 2023

Cash in the Bank:

	Ledger Balance 12/1/2022	Ledger Balance 2/28/2023	Net Change
Operating- Local Maintenance	\$ 464,371.86	\$ 412,952.74	\$ 51,419.12
Payroll	\$ -	\$ -	
Debt Services	\$ 33,608.70	\$ 12,043.77	\$ 21,564.93
	\$ 497,980.56	\$ 424,996.51	\$ 72,984.05

Investment Pools:

	Ledger Balance 12/1/2022	Ledger Balance 2/28/2023	Net Change	Interest Earned	Maturity Date
Tex Pool - Gen Fund	\$ 105,980.90	\$ 108,312.24	\$ 2,331.34		
Lone Star - Debt Serv	\$ 750,069.42	\$ 783,701.35	\$ 33,631.93		
Lone Star - Pool - Gen Fund	\$ 4,937,136.92	\$ 8,809,356.33	\$ 3,872,219.41		
Total Investments	\$ 5,793,187.24	\$ 9,701,369.92	\$ 3,908,182.68	\$ -	

Certificate of Deposit

1st State Bank Bedias	\$ 101,390.88	\$ 101,390.88			4/1/2023
Wells Fargo Banks	\$ 100,000.00	\$ 100,000.00	0		8/30/2022
	\$ 201,390.88	\$ 201,390.88	\$ -		

Total of All Funds

\$ 201,390.88	\$ 10,327,757.31
---------------	------------------

This reconciliation is in conjunction with Government Code, Chapter 2256

Jeff Dyer, Superintendent

Jan Timm, Business Manager

Participant #: 93903

Lone Star™ 2023 2nd Quarter Investment Pool Quarterly Statement

Statement Period: 12/01/2022 to 02/28/2023

 Jan Timm
 lola ISD
 PO Box 159
 lola, Texas 77861-0159


Summary of Portfolio Holdings

Account	Fund	Number of Shares	Price Per Share	Account Book Value (USD)	Account Market Value (USD)	% Port.
Debt Service Fund	Corporate Overnight Plus Fund	783,701.35	1.00	783,701.35	783,772.29	8.17%
		Totals:		783,701.35	783,772.29	

Account	Fund	Number of Shares	Price Per Share	Account Book Value (USD)	Account Market Value (USD)	% Port.
General Fund	Corporate Overnight Plus Fund	8,809,356.33	1.00	8,809,356.33	8,810,153.77	91.83%
		Totals:		8,809,356.33	8,810,153.77	

Totals

	Fund	Number of Shares	Price Per Share	Fund Balance (USD)	% Port.
	Corporate Overnight Fund	0.00	1.00	0.00	0.00 %
	Government Overnight Fund	0.00	1.00	0.00	0.00 %
	Corporate Overnight Plus Fund	9,593,057.68	1.00	9,593,057.68	100.00 %
		Total Value:		9,593,057.68	100.00 %

Portfolio Transactions

Debt Service Fund - Corporate Overnight Plus Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
12/01/2022	Starting Balance	750,069.42			750,069.42
12/30/2022	Interest	752,868.19	2,798.77	1.00	2,798.77
01/31/2023	Deposit	1,272,868.19	520,000.00	1.00	520,000.00
01/31/2023	Interest	1,275,858.27	2,990.08	1.00	2,990.08
02/13/2023	Withdrawal	780,083.27	-495,775.00	1.00	-495,775.00
02/28/2023	Interest	783,701.35	3,618.08	1.00	3,618.08
02/28/2023	Ending Balance	783,701.35			783,701.35

General Fund - Corporate Overnight Plus Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
12/01/2022	Starting Balance	4,937,136.92			4,937,136.92
12/14/2022	Deposit	5,137,136.92	200,000.00	1.00	200,000.00

General Fund - Corporate Overnight Plus Fund (Continued)

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
12/16/2022	Withdrawal	5,037,136.92	-100,000.00	1.00	-100,000.00
12/30/2022	Interest	5,055,807.15	18,670.23	1.00	18,670.23
01/13/2023	Deposit	7,055,807.15	2,000,000.00	1.00	2,000,000.00
01/31/2023	Deposit	7,555,807.15	500,000.00	1.00	500,000.00
01/31/2023	Interest	7,580,278.76	24,471.61	1.00	24,471.61
02/15/2023	Deposit	7,780,278.76	200,000.00	1.00	200,000.00
02/21/2023	Deposit	8,780,278.76	1,000,000.00	1.00	1,000,000.00
02/28/2023	Interest	8,809,356.33	29,077.57	1.00	29,077.57
02/28/2023	Ending Balance	8,809,356.33			8,809,356.33

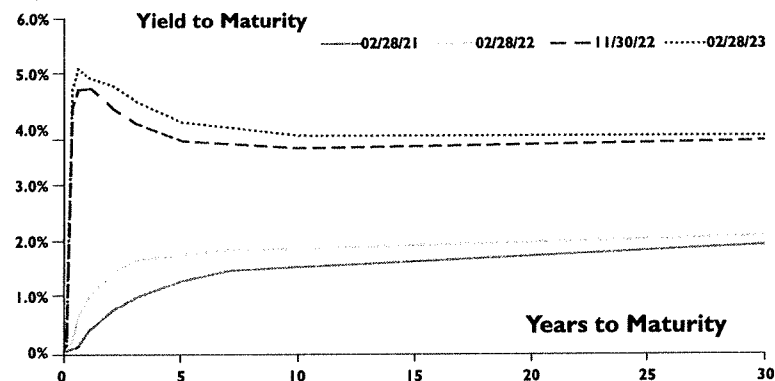
Important Information about this statement

Please review this statement carefully, it is the official record of your account with Lone Star Investment Pool and First Public, LLC. If you disagree with any transaction, or if there are any errors or omissions in this statement please notify us promptly in writing, but no later than 10 business days after receipt of this statement. Trades pending settlement will not appear on this statement. All such trades will appear in the next monthly statement. The yield for the period is an annualized rate that reflects the relationship between the average amount of income earned and the average daily balance for the account. Please notify First Public promptly and in writing of any changes of address or phone number. Times of transactions will be furnished upon written request. The Lone Star Investment Pool Information Statement should be read carefully before investing. Investors should consider the investment objectives, risks, charges and expenses associated with municipal fund securities before investing. All transactions are no load. No remuneration has, or will be, paid to any entity in connection with this transaction. An investor may obtain an Information Statement by contacting First Public at the address and phone number identified above. An investment in Lone Star investment Pool is not insured or guaranteed by the Federal Deposit Insurance Corporation ("FDIC") or any other government agency and although Lone Star Investment Pool seeks to preserve the value of the investment at a fixed share price, it is possible to lose money by investing in municipal fund securities.

Quarterly Position Report

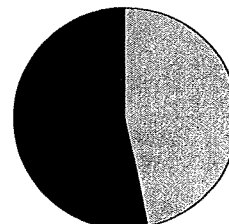
February 28, 2023

The U.S. Treasury yield curve steepened in the three-month period ending February 28 as front-end rates rose as much as 66 basis points vs. an eighteen-basis point increase for the long-bond. Despite a rally in January, equity prices ended the period lower as the S&P 500 index declined by nearly 3%. After raising the target rate by 75 basis points at each of the previous four FOMC meetings, the committee slowed the pace of hikes to 50 basis points in December and 25 basis points in February to increase the range to 4.50 to 4.75%. At the December meeting, the Fed's dot plot was updated to reflect a median dot of 5.1% for the end of 2023. To start 2023, higher-than-expected inflation indicators, combined with a very strong labor report, pushed the expected terminal Fed funds rate higher. As of the end of February, the Fed funds futures market was indicating a greater than 50% probability of four more hikes of 25 basis points each.



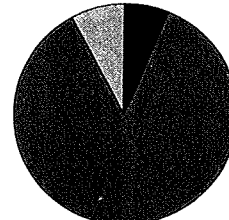
Government Overnight Fund		Duration 0.02412
	Participant Assets	Market Value
Beginning of Quarter Balance	4,491,200,966.84	4,491,158,235.40
Deposits	8,771,194,883.42	
Withdrawals	(6,759,708,584.84)	
End of Quarter Balance	6,502,687,265.42	6,502,350,437.14

Cash/Repo	47%
Agencies	41%
MM Funds	6%
Treasuries	6%



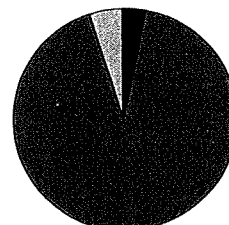
Corporate Overnight Fund		Duration 0.17688
	Participant Assets	Market Value
Beginning of Quarter Balance	3,091,563,095.99	3,091,275,515.84
Deposits	3,013,673,127.07	
Withdrawals	(1,806,778,773.17)	
End of Quarter Balance	4,298,457,449.89	4,298,886,337.06

Commercial Paper	86%
Cash/Repo	8%
MM Funds	6%



Corporate Overnight Plus Fund		Duration 0.18034
	Participant Assets	Market Value
Beginning of Quarter Balance	7,657,799,279.66	7,656,942,097.40
Deposits	9,895,480,940.83	
Withdrawals	(5,832,591,031.54)	
End of Quarter Balance	11,720,689,188.95	11,721,750,162.74

Commercial Paper	92%
Cash/Repo	5%
MM Funds	3%



Returns

	December		January		February	
	Average Rate	7-day SEC Yield	Average Rate	7-day SEC Yield	Average Rate	7-day SEC Yield
Govt Overnight Fund	4.08%	4.26%	4.31%	4.33%	4.58%	4.56%
Corp Overnight Fund	4.33%	4.49%	4.55%	4.58%	4.79%	4.77%
Corp Overnight Plus Fund	4.39%	4.57%	4.57%	4.59%	4.79%	4.77%

William Mastrodicasa
William Mastrodicasa

Lone Star Investment Pool Investment Officers

Tammy Davis
Tammy Davis

Distributed by First Public. The Lone Star Information Statement should be read carefully before investing. Investors should consider the investment objectives, risks, charges, and expenses associated with this or any security prior to investing. Investment in Lone Star Investment Pool is not insured or guaranteed by the Federal Deposit Insurance Corporation (FDIC) or any other government agency, and although Lone Star seeks to preserve the value of the investment at a fixed share price, it is possible to lose money by investing in Lone Star. For further information or for an Information Statement, contact First Public at 800.558.8875.

**IOLA INDEPENDENT SCHOOL DISTRICT
IOLA, TEXAS**

MEMORANDUM

TO: Iola ISD Board of Trustees

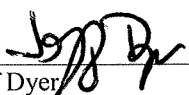
From: Jeff Dyer, Superintendent

DATE: April 24, 2023

SUBJECT: Campus and Administrative report (Item 5)

- a. elementary school student & staff activities
- b. high school student & staff activities
- c. superintendent report

Respectfully submitted,



Jeff Dyer
Superintendent

**IOLA INDEPENDENT SCHOOL DISTRICT
IOLA, TEXAS**

MEMORANDUM

TO: Iola ISD Board of Trustees

From: Jeff Dyer, Superintendent

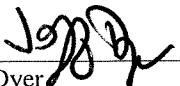
DATE: April 24, 2023

SUBJECT: Consideration of the Academic School Calendar for the 2023-2024 school year
(Item 6)

Enclosed you will find the proposed academic calendar for your review and approval.

It is recommended to the Board of Trustees to approve the Academic School Calendar for the 2023-2024 school year.

Respectfully submitted,



Jeff Dyer
Superintendent

Iola ISD *PROPOSED* Academic Calendar | 2023-2024

18 JULY '23						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

4 Independence Day

182 Days
Semester 1: 91
Semester 2: 91

Students: 77320 minutes

JANUARY '24						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

8 Staff Development
9 Students return

15 M.L. King Day Holiday

17 Days

AUGUST '23						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

7 New Teacher
Orientation/Eduhero Comp
Day

8 All Teachers return
16 First Day of school

19 days

FEBRUARY '24						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

16 Staff Development
19 President's Day Holiday/Bad
Weather Make Up Day

20 days

SEPTEMBER '23						
S	M	T	W	Th	F	S
						2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

1 Staff Develop
4 Labor Day HOLIDAY
25 Staff Development

20 days

MARCH '24						
S	M	T	W	Th	F	S
						2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

11-15 Spring Break
29 Good Friday Holiday

15 days

OCTOBER '23						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

20 Staff Development
23 Holiday
21 days

APRIL '24						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

1 Extended Easter Holiday/Bad
weather makeup day

21 days

NOVEMBER '23						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

20-24 Thanksgiving
Holiday

17 days

MAY '24						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

23 Early release, last day of
school
24 graduation/comp

18 days

DECEMBER '23						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

20 Early Release
21-Jan 8 Student Christmas
21-Jan 5 Staff Christmas

14 days

JUNE '24						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

16 Father's Day

**IOLA INDEPENDENT SCHOOL DISTRICT
IOLA, TEXAS**

MEMORANDUM

TO: Iola ISD Board of Trustees

FROM: Jeff Dyer, Superintendent

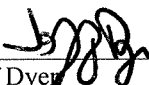
DATE: April 24, 2023

SUBJECT: Consideration of the employment of school auditor for the 2022-2023 school year
(Item 7)

We would like to employ Axley & Rode, LLP, CPA for the 2022-2023 school year audit. Enclosed is a copy of the letter of engagement. Axley & Rode, LLP, CPA was our auditor for the school year and did an excellent service for our district.

It is recommended that the Board of Trustees approve the employment of Axley & Rode, LLP, CPA to provide audit services for the year ending August 31, 2023.

Respectfully submitted,



Jeff Dyer
Superintendent

April 19, 2023

Mr. Jeff Dyer, Superintendent
Iola Independent School District
Iola, Texas

Dear Mr. Dyer:

We are pleased to confirm our understanding of the services we are to provide Iola Independent School District for the year ending August 31, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, the fiduciary funds, and the aggregate remaining fund information and the disclosures, which collectively comprise the basic financial statements of the Iola Independent School District as of and for the year ended August 31, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Iola 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 Iola Independent School District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

Management Discussion and Analysis (MD&A)
Budgetary Schedules for General and Major Funds
Pension Schedules

We have also been engaged to report on supplementary information other than RSI that accompanies Iola 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:

Combining Schedules
Other Budgetary Schedules

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

Schedule of Delinquent Taxes
Other Schedules Required by Texas Education Agency

The objective of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion 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 assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Governmental 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 judgement of a reasonable user made based on the financial statements.

The objective also includes reporting on internal control related to the financial statements and compliance with the provisions of applicable laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Governmental Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Audit Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Iola Independent School District and other procedures we consider necessary to enable us to express such opinions. As part of the audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgement 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 that achieves 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 government regulations that are attributable to the District 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 a unavoidable risk that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards 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. 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. 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.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by and unintended third party, or may not be delivered to each of the parties to whom they are directed and only such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on 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.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of 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 request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We have identified the following significant risk(s) of material misstatement as part of the audit planning: Management Override of Controls.

Audit Procedures - Internal Control

We will obtain an understanding of the school 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 risk and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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*. 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. 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 or *Government Auditing Standards*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Iola 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*.

Our audit will also include the performance of certain audit procedures for the purpose of reviewing the accuracy of fiscal information provided by the District through Public Education Information Management System (PEIMS), as required by Section 44.008(b) of the Texas Education Code.

Other Services

We will also assist in preparing the financial statements and related notes of Iola Independent School District in conformity with U.S. generally accepted accounting principles based on information provided by you. We will also assist in preparing reconciliations of the property tax rolls, preparation of the depreciation schedules, and submission of federal and state financial and compliance reports 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 statement services previously defined. We, in our professional judgement, 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

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for 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 evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; 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 and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes), rules and the provisions of contracts and grant agreements.

Management is responsible for making drafts of the financial statements, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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, such as records, documentation, identification of all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the school district from whom we determine it necessary to obtain audit evidence.

At the conclusion of the audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

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 of each opinion unit taken 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 school district 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 school district received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the school district complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Axley & Rode, LLP., will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate agreement.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. 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 OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with 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.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

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 Scope and 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, 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 and related notes and that you have reviewed and approved the financial statements 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

In the interest of facilitating our services, we may send data over the internet or utilize cloud-based storage. Confidential electronic data may be transmitted or stored using these methods. We may use third party service providers to store or transmit this data. In using these data communications and storage methods, we use reasonable efforts to keep such communications and electronic data secure. You recognize that data breaches can occur even with all reasonable security measures being employed by us or our third party vendors. You consent to our use of these applications and submission of confidential client information to third party service providers.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. We will not undertake any accounting services (including but not limited to reconciliation of accounts and preparation of requested schedules) beyond the items included in this letter without obtaining approval through a written change order or additional engagement letter for such work.

We understand that your employees will assist in preparation of schedules, locate any documents and analyses of accounts, is to be approximately the same as that which you have planned to provide in the past. Timely completion of this work will facilitate the conclusion of our audit.

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 reporting package must be submitted with the earlier of 30 calendar days after receipt of the auditor's report or nine months after the end of the audit period.

The District will be responsible for ensuring that the audit report is received by the Texas Education Agency within 150 days of the close of the fiscal year. The District is further responsible for ensuring that other appropriate governmental agencies receive copies of the audit report according to instructions in the *Texas Education Agency Financial Accountability System Resource Guide*. We will coordinate with you the electronic submission and certification.

We will provide copies of our reports to the 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.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

The audit documentation for this engagement is the property of Axley & Rode, LLP 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 purpose 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 Axley & Rode, LLP 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 government agencies.

We will maintain the working papers for a minimum of five years after the report release date. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting and audit findings, we will contract the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. These working papers will be available to representatives of the cognizant audit agency (or its designee), other government audit staffs and/or the United States General Accounting Office upon their request and after they have properly notified you of their request to review the working papers.

Assistance to be supplied by your personnel, including preparation of schedules and analyses of accounts, is to be approximately the same as that which you have planned to provide in the past. Timely completion of this work will facilitate the conclusion of our audit.

Molly Abele, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another to sign them.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses (travel, typing, telephone, etc.). We estimate our total fees for this audit will be \$19,000. This fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with the Superintendent and Administration and arrive at a new fee estimate before we incur the additional costs.

Representatives of the AICPA have performed reviews of our firm's quality control procedures related to the accounting and auditing services provided to our clients. A copy of the 2020 peer review report is attached.

We appreciate the opportunity to be of service to Iola 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 the enclosed copy and return it to us.

Very truly yours,

AXLEY & RODE, LLP



Molly Abele, CPA
PARTNER

EAC:aos

RESPONSE:

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

By: _____

Title: _____

Date: _____



993 North Third Street
PO Box 2993
Abilene, Texas 79604-2993
phone 325-677-6251
fax 325-677-0006
www.condley.com

Report on the Firm's System of Quality Control

January 27, 2021

To the owners of Axley & Rode, LLP
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 Axley & Rode, LLP in effect for the year ending August 31, 2020. 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; audits of employee benefit plans, and an audit performed under FDICIA.

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Axley & Rode, LLP in effect for the year ended August 31, 2020, 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*. Axley & Rode, LLP has received a peer review rating of *pass*.

Condley and Company, L.L.P.

**IOLA INDEPENDENT SCHOOL DISTRICT
IOLA, TEXAS**

MEMORANDUM

TO: Iola ISD Board of Trustees

From: Jeff Dyer, Superintendent

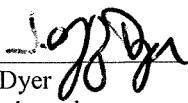
DATE: April 24, 2023

SUBJECT: Personnel (Item 8)

- a. teacher contracts
- b. employment: Aubrey Wynn, Michele Sullivan, Jessica Dainty
- c. resignation: Hannah Longron, Lisa Brown, Erin Eller-Castillo, Cameron Darby,
Jessica Dainty

- a. It is recommended to the Board of Trustees to accept the employment of teachers as presented for the 2023-2024 school year.
- b. It is recommended to the Board of Trustees to approve the employment of Aubrey Wynn and Michele Sullivan for the 2023-2024 school year.
- c. It is recommended by the board to approve the resignations as presented effective at the end of 2022--2023 school year.

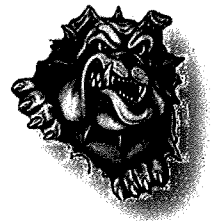
Respectfully submitted,



Jeff Dyer
Superintendent



IOLA INDEPENDENT SCHOOL DISTRICT



P.O. Box 159
Iola, Texas 77861
(936) 394-2361

Jeff Dyer
Superintendent

Brian Fowler
Secondary Principal

Dianne Luna
Elementary Principal

April 19, 2023

The following professional staff members have my recommendation for continued employment with Iola ISD for the 2023-2024 school year.

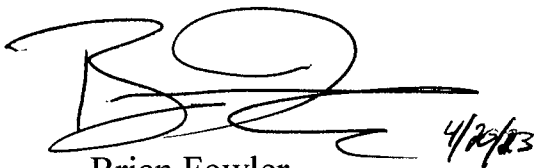
Glendon (Bo) Barrow (Dual-term)
Corey Ferguson (Dual-term)
Robyn Glass
Gena Inmon
Debbie Lero
Jamie McDougald (Dual-term)
Holly Porter (Dual-term)
Eliu Santos (Dual-term)
Courtney Smith
Dianne (Sofi) Teston
Julie Woodard

Dana Daniel
Andrew Glass
Krisha Goodney
Jason Jolly (Dual-term)
Traci Mabry
Tracey Miller
John Reed (Dual-term)
Colt Sharpton (Dual-term)
Mary Stautzenberger
Sherry Ware
Amy Wynn

The following staff members have my recommendation for continued employment with Iola ISD under a probationary contract pending all certification requirements are met for the 2023-2024 school year.

Ila Newsom
Rosonja Sweed

Karen Heintz (Dual-probationary)
Rex Sharp (Dual-probationary)


Brian Fowler
Iola High School Principal

IOLA INDEPENDENT SCHOOL DISTRICT



P.O. Box 159
Iola, Texas 77861
(936) 394-2361

Jeff Dyer
Superintendent

Brian Fowler
Secondary Principal

Dianne Luna
Elementary Principal

April 18, 2023

The following professional staff members have my recommendation for continued employment with Iola ISD for the 2023-2024 school year:

Term Contracts:

Tiffany Acord
Shaina Bostick
Paige Finke
Leslie Rice
Minnie Roberts
Jenna Conner
Kara Shive
Cynthia Trant
Hillarie Gustavus
Mandy Schwanke
Holley Watts
Cathy Wheaton
Autumn McEwen
Brittany Wubbenhorst
Shayanne McKown
Kami Zimmerman
Christina Steinman
Meagan Ferguson
Ryenne Jolly
Jayme Timm (dual-term)
Monica Hurst
Saundra Elliott (term nurse)

Probationary Contracts:

Kristy Hamilton
Jessica Dainty
Courtney Ray
Leslie Thomas
Candyce Eddings

Dianne Luna
Principal, Iola Elementary School

A handwritten signature in black ink that reads "Dianne Luna". The signature is fluid and cursive, with the first name "Dianne" being more prominent and the last name "Luna" following in a similar style.

IOLA INDEPENDENT SCHOOL DISTRICT

P.O. Box 159
Iola, Texas 77861
(936) 394-2361



Jeff Dyer
Superintendent

Brian Fowler
Secondary Principal

Dianne Luna
Elementary Principal

April 18, 2023

Mr. Dyer,

I am recommending Aubrey Wynn for an elementary teaching position for the 2023-2024 school year. The interview committee is in agreement that she would be an excellent addition to the elementary team. Her references highly recommend Miss Wynn and confirmed that she would be an asset to our school and to Iola ISD.

Sincerely,


Dianne Luna

IOLA INDEPENDENT SCHOOL DISTRICT

P.O. Box 159
Iola, Texas 77861
(936) 394-2361



Jeff Dyer
Superintendent

Brian Fowler
Secondary Principal

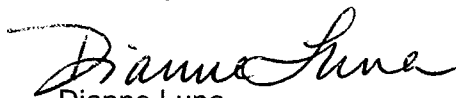
Dianne Luna
Elementary Principal

April 18, 2023

Mr. Dyer,

I am recommending Michele Sullivan for an elementary teaching position for the 2023-2024 school year. The interview committee is in agreement that she would be an excellent addition to the elementary team. Ms. Sullivan comes highly recommended and she would be an asset to our school and to Iola ISD.

Sincerely,


Dianne Luna

Hannah Longron
22639 CR 140
Bedias, TX 77831
(936) 727-0819
Hannahp_917@yahoo.com

April 13, 2023

Mr. Jeff Dyer and Mrs. Dianne Luna
Administrators, Iola Elementary

Dear Administration and Board:

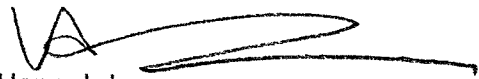
It is a regretful time as I write this resignation letter from my position as a Special Education Reading and Language Arts Teacher for Iola Elementary School. This is my official notice of my intention to depart this position, effective immediately.

Unfortunately, my family has been affected by serious health conditions/concerns that have caused a significant change in our needs, that require me as an educator, to devote more time than allowed by my current employment.

I have chosen to take pause from teaching so that I can give my undivided attention to my two children; one of whom is suffering from various forms of illness/diagnoses and one who has special needs and requires multiple therapies, weekly. I am afraid I have been discounting these very significant parts of our lives for some time and I can no longer do that. Due to the physical, mental, and emotional health concerns, needs, and obligations of my children; they require the volume of time, love, healthcare, and attention that I cannot provide should I continue in this position.

Thank you for providing me with this opportunity, the training, understanding and flexibility that you provided to me over the past eight years. I will miss so very much about this school, as it is and always will be our home. The people I have worked with, alongside the phenomenal children of Iola ISD, have taught me so much.

Sincerely,


Hannah Longron
RLA SpEd Teacher

Accepted
4/13/23
JD 9:35 AM

Lisa Brown
11197 FM 1696
Bedias, TX 77831

April 3, 2023

Mrs. Luna,

I am writing to inform you that I am retiring from my position as the Elementary Math Interventionist effective at the end of the 2022-2023 academic school year. I would like to offer my sincerest gratitude to the district for allowing me to serve the students here in lola for 30 years.

I feel very grateful for the support of the administration during my employment. I have enjoyed working for both the elementary and secondary campuses in various capacities over my career in education. While I look forward to retirement, I will greatly miss the community of educators I have been blessed to work alongside and the students I have had the pleasure of working with. I know the students and staff at lola ISD have left a positive impact on my life. Please accept my gratitude for helping make my time at lola ISD so rewarding.

Sincerely,

Lisa Brown

Lisa Brown

*Received 4/3/2023
Dianne Luna*

*SD Accepted
4/3/23
3:45 pm*

Erin Eller-Castillo

13602 Satcher Lane, Bedias, Texas 77831 | (979) 571-7039 | eeller07@gmail.com

March 28, 2023

Brian Fowler
High School Principal
Iola ISD

RE: Official letter of resignation

Dear Mr. Fowler,

Please allow this letter to serve as my official intent of resignation, effective at the end of my teaching contract. I have an amazing and adventurous opportunity with my husband to grow our tourism business in Mexico and work from home to have the flexibility to travel back and forth and spend more time with my family. It has truly been a pleasure to work with you and serve our students at Iola. It is not easy to find a job that feels like an extension of your home and your family, and I will forever be grateful for my time here and your consistent support for me, not only as a teacher, but in my personal endeavors as well. You are a wonderful leader for our students and our school and I wish you the best of luck in what the future may bring. Though I won't be present daily next year, I still look forward to supporting Bulldog activities and watching my students continue to grow and embark on their journeys and follow the paths that life leads them. Also, I want to say thank you for supporting my vision for international student travel and my passion for educational trips for our kids. I am so excited to host Iola teens this summer to Costa Rica and will continue to be a Group Leader with EF Tours so that students will have the opportunity to travel with us for years to come.

Iola will always have a piece of my heart, and I am proud to be part of the Bulldog family! Please let me know if there is any way that I can assist in making the transition next year go smoothly and continue to support our kids.

Sincerely,



Erin Castillo

Accepted

3/29/23

10:10 AM

JD

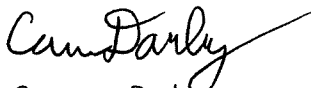
April 10, 2023

Iola ISD
7282 Ft. Worth St
Iola, TX, 77861

Dear Mr. Fowler,

Please accept this letter as a formal notice of my resignation as teacher and coach at Iola High School upon the completion of my current contract. I am forever grateful for this opportunity that I was given. This has been an incredible experience for me and has allowed me to grow as a person. It has been an honor to work at this school alongside some of the best teachers and staff. Thank you for the opportunity and I will continue to work hard and give my all through the rest of my contract.

Sincerely,


Cameron Darby

Accepted
4/10/23

 11:10 AM