

# **Eanes Independent School District 2019 Bond Program Expenditures**

**Agreed Upon Procedures Report**





## INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Trustees of  
Eanes Independent School District

We have performed the procedures enumerated below on assessing the validity and accuracy of 2019 Bond Program expenditures and whether legal requirements, regulatory requirements, and internal control policies were followed for the bond period ended March 31, 2025. Eanes Independent School District's (the "District") management is responsible for the District's accounting records and policies used for expenditures from the 2019 Bond Program.

The District's management has agreed and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the users in understanding assessing the validity and accuracy of 2019 Bond Program expenditures and whether legal requirements, regulatory requirements, and internal control policies. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are described in Schedule A and the accompanying appendices.

We were engaged by the District's management to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively on the validity and accuracy of 2019 Bond Program expenditures. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the District and is not intended to be and should not be used by anyone other than the District.

*Pattillo, Brown & Hill, L.L.P.*

Waco, Texas  
September 5, 2025

### OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston  
NEW MEXICO | Albuquerque

## Schedule A - Agreed-Upon Procedures and Findings

### 1. General Procedures

- a. The District provided us with a detail of expenditures by project from the 2019 Bond Program as of March 31, 2025 noting a total of 41 projects and \$72,433,359 of expenditures.
- b. We judgmentally selected expenditures and journal entries from 31 projects. Expenditures selected for testing within those projects represent 67% of the total 2019 Bond Program expenditures. See Appendix A.
- c. Performed steps 2-8 below on selected expenditures.

### 2. For each sample item, we determined if the expenditures complied with applicable legal and regulatory requirements, including the Texas Education Code Chapter 45 (School District Bonds), the District's bond election ballot language, and any federal tax law restrictions applicable to tax-exempt bond proceeds.

Findings: None noted.

### 3. We performed tests to determine if internal control policies, including the District's Board-approved purchasing procedures, payment authorization workflows, change order thresholds, and documentation standards as outlined in the District's purchasing manual were followed.

- a. Obtained the District's internal control policies and determined that procedures were appropriately followed.
- b. Agreed total expenditures per the Purchase Order ("PO") to total amount of expenditures.
- c. Determined that the bid process was appropriately performed.

Findings: There was one item which required management explanation. See Appendix B.

### 4. Performed test to determine if bond expenditures were allowable under the voter-approved bond proposition, Texas Education Code, and any restrictions outlined in the official bond documents or project lists approved by the Board.

Findings: None noted.

### 5. Agreed expenditures to supporting invoice and check copy.

Findings: None noted.

### 6. Performed tests to determine if the projects agree to the Bond Oversight Committee projects schedule.

- a. Determined project was in compliance with bond ballot language.
- b. Agreed to budgets and budget amendments approved by the Board of Trustees and/or Bond Oversight Committee.
- c. Agreed any scope change in project to Board of Trustees approval.

Findings: None noted.

### 7. Perform tests to determine projects were completed.

- a. For all construction projects selected for testing, obtained the last construction invoice noting completion. See Appendix C.

Findings: None noted.

8. Verified that journal entries were (a) consistent with the nature and purpose of bond-related transactions, (b) coded to the correct fund, function, and object codes in the general ledger per the TEA Financial Accountability System Resource Guide (FASRG), and (c) supported by documentation such as entry logs, approvals, and invoices.

Findings: None noted.

**Appendix A - Sample Selections**

<b>Project #</b>	<b>Description</b>	<b>Total Tested Expenditures</b>	<b>Total Project Expenditures</b>
A21	Add Perimter Fencing/Barriers (District Wide)	\$ 40,796	\$ 1,123,767
A23	Enhance Cyper Security Infrastructure (District Wide)	706,538	1,133,594
A24	Facility Safety & Security Improvements	500,000	789,598
A25	Add/Update Pedestrian Access	194,980	356,487
A26	Fire Alarm System Upgrades	511,458	712,256
A27	Communications (Campus Intercom/Clock/Notifcation System Upgrade)	1,264,340	1,653,342
A28	Add/Update Security Cameras, Access Control & Emergency Communications Systems	415,504	1,953,853
B21	Fine Arts, Instruments and Equipment	172,635	1,628,899
B22	Performing Arts, Music Stands and Chairs (WHS PAC) Campus Lighting and Sound System Replacements (ES/MS)	126,243	393,223
B24	PAC - Production Technology	277,785	559,102
B26	Furniture, Fixtures & Equipment (Replace/Update)	1,080,122	1,604,442
B27	Libraries, Update and Modernize	612,387	675,022
B28	Technology - District Student & Staff Device Upgrades	11,542,395	13,516,886
B29	Technology - District Wide Audio/Video Upgrades	2,734,606	3,842,251
B30	Transportation & Support	3,379,090	3,774,545
C21	LED Lighting Retrofit/Installation	3,461,053	3,786,265
C23	Building System Enhancements	833,029	895,652
D21	Campus Refurbishments, Phase II	449,130	3,844,714
D24	Field Artificial Turf Replacements (Middle Schools Soccer/Football Fields)	1,649,204	1,736,607
D25	Future Bond/Envision Eanes - Professional Consultant Costs	185,945	248,394
D26	HVAC	4,507,656	6,640,219
D27	Plumbing	353,462	2,075,488
D29	Renovate Food Service Area at Chap Court (WHS)	672,418	711,168
D30	Roofing repairs and Gutter Replacements	4,282,541	4,352,474
D31	Technology - Implement District Applications and Document Management System	551,823	1,077,717
D32	Site Refurbishments	801,356	1,726,532
D33	Special System - Elevator Modernization, Motorized Bleacher Component Replacements, Replace Art Kilns, Athletic Locker Refurbishment, WHS Fieldhouse/Hill County & West Ridge MS - Gyms Sound System Replacements	338,574	605,709
D34	Technology - District Infrastructure Upgrades, ie. Data Center and External Fiber Maintenance	263,179	1,646,107
E21	New Aquatics Facility	703,061	950,745
E22	New WHS Multi-Purpose Facility	3,254,214	3,509,316
E23	New WHS Robotics Expansion	2,663,743	2,883,711
		<u>\$ 48,529,267</u>	<u>\$ 70,408,085</u>

**Appendix B - Internal Control Findings**

	<b>Total Per PO</b>	<b>Total Expenditures</b>	<b>Management Explanation</b>
1	267,128	268,752	The original purchase order (PO 6192300046) for the Door Locks project was closed prematurely. Later, it was discovered that a missing item billed by the vendor had not been accounted for. As a result, a new PO (6192400151) was created for the same project. To correct this, PO 6192400151 was closed, and the related invoice was applied to PO 6192300046 to properly close it out.

**THIS PAGE LEFT BLANK INTENTIONALLY**

**Appendix C - Completed Projects**

<b>Project #</b>	<b>Contractor</b>	<b>Project Description</b>	<b>Total Expenditures</b>
A24	SHUR RIG	Remove an replace CCE Stage Curtains	\$ 63,714
A25	Chandler Concrete	HCMS new concrete sidewalk near lower parking lot	35,719
C21	Excel Energy	LED Upgrade and Installation	2,840,901
C23	Braun and Butler Construction	Eanes ES Window Replacements	349,959
D24	Hellas Construction	WHS Turf Update	751,818
D24	FieldTurf USA	Hill Country MS, West Ridge MS, and Westlake HS Turf addition	897,386
D26	American Constructors	Multi Campus HVAC Replacement	2,894,675
D29	FlintCo, LLC	Chap Court Renovations	672,418
D30	American Constructors	Multi Campus Roof Replacements	4,004,111
E21, E22, E23	Stantec Architecture Inc.	Westlake HS Additions, Aquatics, Robitcs and Wrestling	14,994,856