



**Conroe Independent School District Board of Trustees**  
**Official Notice and Agenda**  
**Regular Meeting**  
**6:00 PM Tuesday, January 16, 2024**

A Regular Meeting of the Board of Trustees of the Conroe Independent School District will be held on Tuesday, January 16, 2024, beginning at 6:00 PM in the CISD Administration Building, 3205 W. Davis, Conroe, TX 77304. The meeting may be accessed virtually at <http://tiny.conroeisd.net/R78KV> \* Subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice.

- I. **Opening**
  - A. Invocation
  - B. Pledge of Allegiance
- II. **Special Recognition**
  - A. School Board Recognition Month Conroe ISD Board of Trustees
- III. **Citizen Participation**
- IV. **Consent Agenda**
  - A. Consider and Approve Minutes
  - B. Consider and Approve Amendment to the 2023-2024 Budget
  - C. Receive Human Resources Report and Consider and Approve Employment of Professional Personnel
  - D. Consider and Approve Report on Cooperative Fees Paid by Conroe ISD for Fiscal Year 2022-2023
  - E. Consider and Approve a Resolution Authorizing the District to enter into a Retail Sales Interlocal Agreement for Electricity with the 791 Purchasing Cooperative and Authorize the Superintendent to Negotiate and Execute any Documents Necessary to Effectuate the Agreement
- V. **Administration**
  - A. Consider and Adopt the 2024-2025 and 2025-2026 School Calendars
  - B. Consider and Approve Attendance Zones for Bartlett Elementary and Additional Elementary Campuses within the Caney Creek and Conroe High Feeder Zones
- VI. **Teaching and Learning**
  - A. Receive Recommendation from the School Health Advisory Council Regarding Requiring Parents to Opt Into Human Sexuality Instruction
- VII. **Planning and Construction**
  - A. Consider and Select Construction Manager-at-Risk for the new Junior High School Project in the Conroe Feeder Zone and Authorize the Superintendent to Negotiate and Execute the Construction Manager-at-Risk Documents
  - B. Consider and Select Construction Manager-at-Risk for the Caney Creek High School 9th Grade Campus Project and Authorize the Superintendent to Negotiate and Execute the Construction Manager-at-Risk Documents
  - C. Receive Capital Improvements Update
- VIII. **Business/Purchasing**
  - A. Consider and Award CSP #23-10-04 Job Order Contract Program
  - B. Consider and Award RFP #23-12-01 School Buses
- IX. **Business/Finance**
  - A. Consider and Approve the 2022-2023 Annual Comprehensive Financial Report
- X. **Legal**
  - A. Consider and Approve Resolution to Accept Volunteer Chaplains
- XI. **Executive Session\*\***

- XII. **Action on Executive Session Items**
- XIII. **Take Requests from Trustees Regarding Future Board Agenda Items**
- XIV. **Adjourn**

Posted in compliance with the Texas Open Meetings Act: \_\_\_\_\_ at \_\_\_\_\_.

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Dr. Curtis Null, Superintendent of Schools  
for the Board of Trustees

**\* Virtual Link**

Any meeting not live-streamed will be made available via recording per Tex. Gov't Code Section 551.128(b-2), (b-4)

**\*\* Executive Session Authorization during Meeting**

The Board of Trustees may conduct a closed or executive meeting or session under the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E. Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in an open meeting. The Board of Trustees may convene in closed or executive session or meeting as authorized by the Texas Open Meetings Act, under the following Texas Government Code Sections:

**§551.071** – For a private consultation with the Board's attorney on any or all subjects or matters authorized by law including board governance;

**§551.072** – To discuss the purchase, exchange, lease, or value of real property;

**§551.073** – To consider a negotiated contract for prospective gifts or donations;

**§551.074** – To consider the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of public employee(s)/officer(s) including board governance and/or to hear complaints or charges against public employee(s)/public official(s).

**§551.076** – To consider the deployment, or specific occasions for implementation, of security personnel or devices;

**§551.082** – To consider the discipline of a public school child or children or to hear a complaint for an employee against another employee;

**§551.0821** – For a matter regarding a public school student if personally identifiable information about the student will be revealed by the deliberation;

**§551.084** – To exclude any witness or witnesses from a hearing during the examination of another witness

**§551.089** – Deliberation regarding security devices or security audits

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

a) the open meeting covered by this notice upon the reconvening of the public meeting; or

b) at a subsequent public meeting of the Board upon notice thereof as the Board shall determine.

**Special Recognition  
School Board Recognition Month  
Conroe ISD Board of Trustees**

**Recommendation:**

That Governor Greg Abbott has proclaimed January as School Board Recognition Month and the Conroe Independent School District is proud to join other districts across the state to celebrate the countless contributions of these dedicated community leaders, as submitted by Sarah Blakelock, Executive Director of Communications, and as recommended by Dr. Curtis Null, Superintendent of Schools.

**Explanation:**

The seven members of the Conroe ISD Board of Trustees work tirelessly and devote hundreds of volunteer hours to lead our students to success. Tonight, we honor and celebrate their service to our community and show our appreciation for their dedication, care, and commitment to every child enrolled in our schools.

School board trustees shoulder critical responsibilities as advocates for our children. They face difficult challenges and make difficult decisions with the overall goal of promoting student achievement. Working as a vital link between the community and the classroom, the Conroe ISD Board of Trustees is responsible for approximately 73,000 students and over 10,000 employees. They serve as the passionate voice for public education and help ensure the future of our community, state, and nation through their tireless efforts, actions, and decisions which positively affect the present and future lives of all our students. Our Trustees share a commitment and dedication that all students will receive a quality education while being granted every opportunity to excel in school.

We truly appreciate every board member for voluntarily governing our District and collaborating with parents, educators, governmental officials, and other members of the community. Members of the Conroe ISD Board include Skeeter Hubert, President; Theresa Wagaman, First Vice President; Stacey Chase, Second Vice President; Datren Williams, Secretary; Melissa Dungan, Assistant Secretary; Tiffany Baumann Nelson, Trustee; and Misty Odenweller, Trustee. Mr. Lee Allen, David Elementary Principal, will serve as spokesperson for CISD administrators, educators, staff members, and students to recognize the Board of Trustees.

Recommended by:

Dr. Curtis Null  
*Superintendent of Schools*

Submitted by:

Sarah Blakelock  
*Executive Director of Communications*

## **Citizen Participation**

### **Recommendation:**

That the Conroe Independent School District Board of Trustees accept as information the presentations made by citizens, as submitted and recommended by Dr. Curtis Null, Superintendent of Schools.

### **Explanation:**

Citizens will have the opportunity to address the Board in accordance with Board Policy BED.

### **Board Policy:** BED

Submitted and Recommended by:

Dr. Curtis Null  
*Superintendent of Schools*



## **Consider Approval of Minutes**

**Recommendation:**

That the Conroe Independent School District Board of Trustees approve the minutes of recent board meetings listed below, as submitted and recommended by Dr. Curtis Null, Superintendent of Schools.

**Explanation:**

Attached are the minutes from the December 12, 2023, Regular Board Meeting. These minutes will become official upon your approval.

**Policy Reference:** Legal and Local Board Policy BE

Submitted and Recommended by:

Dr. Curtis Null  
*Superintendent of Schools*

**Conroe Independent School District  
Board of Trustees Regular Board Meeting  
December 12, 2023**

**I - OPENING**

A regular meeting of the Conroe Independent School District Board of Trustees was held Tuesday, December 12, 2023, in the Board Room of the Deane L. Sadler Administration Building located at 3205 W. Davis, Conroe, TX 77304. Superintendent Dr. Curtis Null and a quorum of the Board of Trustees attended the meeting: Skeeter Hubert, Theresa Wagaman, Datren Williams, Stacey Chase, Melissa Dungan, Tiffany Nelson, and Misty Odenweller. Board President Skeeter Hubert called the meeting to order at 6:00 p.m. Mr. Williams led the invocation and Mrs. Chase led the pledges.

**II - SPECIAL RECOGNITION**

**A - 2023 UIL Class 6A Volleyball State Champions, Grand Oaks High School:**

The Board of Trustees gave special recognition to the Grand Oaks High School's Volleyball Team. The team competed in the 2023 6A State Championship at the Curtis Culwell Center in Garland on November 17-18. They completed the season with a 48-1 record and won the championship in three straight sets.

**III - CITIZEN PARTICIPATION**

The following citizen(s) addressed the Board:

- Lorraine Rice
- Alexander Harris
- Olimpia Rodriguez
- Linda Long
- Susan Scruggs

**IV - CONSENT AGENDA**

**A - Consider and Approve Minutes from the November 14, 2023, Regular Board Meeting and the December 5, 2023, Board Workshop**

**B - Consider and Approve Amendment to the 2023-2024 Budget**

**C - Receive Human Resources Report and Consider and Approve Employment of Professional Personnel**

**D - Consider and Approve Texas Teacher Evaluation and Support System (T-TESS) Appraisers**

**Motion #7397**

Theresa Wagaman, seconded by Stacey Chase, moved: That the Board of Trustees approve items on the consent agenda as presented:

**Carried unanimously by a vote of 7-0.**

Skeeter Hubert: Yay  
Theresa Wagaman: Yay  
Datren Williams: Yay  
Stacey Chase: Yay  
Melissa Dungan: Yay  
Tiffany Nelson: Yay  
Misty Odenweller: Yay

**V - ADMINISTRATION**

**A - Receive Information Regarding the Development of the 2024-2025 School Calendar:**

Assistant Superintendent of Teaching and Learning Dr. Hedith Upshaw presented the status of the 2024-2025 calendar survey results. The Board provided input regarding the school calendar process.

**VI – TEACHING AND LEARNING**

**A - Board Member Requested Discussion with State Board Of Education Member Audrey Young Regarding the Addition of Intelligent Design to the State's Science Curriculum:**

Audrey Young could not attend the meeting. President Hubert removed this item from the agenda.

**VII - OPERATIONS**

**A - Receive Information Regarding the Award of \$10,105,304 from the Texas Education Agency 2023-2025 Safety and Facilities Enhancement Grant, Cycle 1:**

Assistant Superintendent of Operations Mr. Chris McCord presented information regarding the award of \$10,105,304 from the Texas Education Agency 2023-2025 Safety and Facilities Enhancement Grant, Cycle 1. The purpose of the grant is to provide funding to assist school districts in meeting the Commissioner's adopted safety standards as set out in Chapter 61, Subchapter CC, including new fencing, fencing upgrades, and forced-entry-resistant film on the windows and doors of schools.

**VIII - PLANNING AND CONSTRUCTION**

**A - Consider and Assign Architects for Pre-Construction and Design Services for Multiple Projects and Delegate Authority to the Superintendent to Negotiate and Execute Owner-Architect Agreements:**

**Motion #7398**

Stacey Chase, seconded by Theresa Wagaman, moved: That the Board of Trustees assign architects for pre-construction and design services for multiple projects as presented and delegate authority to the Superintendent to negotiate and execute owner-architect agreements.

**Carried unanimously by a vote of 7-0.**  
Skeeter Hubert: Yay  
Theresa Wagaman: Yay  
Datren Williams: Yay  
Stacey Chase: Yay  
Melissa Dungan: Yay  
Tiffany Nelson: Yay  
Misty Odenweller: Yay

**B - Consider and Approve the Guaranteed Maximum Price Amendment for the Campus Renovations 2024 Project and Authorize the Superintendent to Negotiate and Execute the Contract Documents:**

**Motion #7399**

Datren Williams, seconded by Theresa Wagaman, moved: That the Board of Trustees approve the guaranteed maximum price amendment for the Campus Renovations 2024 Project and authorized the Superintendent to negotiate and execute the contract documents.

**Carried unanimously by a vote of 7-0.**  
Skeeter Hubert: Yay  
Theresa Wagaman: Yay  
Datren Williams: Yay  
Stacey Chase: Yay  
Melissa Dungan: Yay  
Tiffany Nelson: Yay  
Misty Odenweller: Yay

**C - Receive Capital Improvements Update:**

The Board of Trustees received information regarding the progress and status of current capital improvement projects from Easy Foster, Director of Planning and Construction.

**IX - BUSINESS / PURCHASING**

**A - Consider and Award RFP# 23-09-01 Employee Benefits Consulting Services:**

**Motion #7400**

Melissa Dungan seconded by Tiffany Nelson, moved: That the Board of Trustees award RFP# 23-09-01 Employee Benefits Consulting Services to Gallagher Benefit Services, Inc.

**Carried by a vote of 6-0.**  
Skeeter Hubert: Yay  
Theresa Wagaman: Abstained  
Datren Williams: Yay  
Stacey Chase: Yay  
Melissa Dungan: Yay  
Tiffany Nelson: Yay  
Misty Odenweller: Yay

**B - Consider and Approve the Replacement of Priority Chillers through the District's Job Order Contract Program:**

**Motion #7401**

Theresa Wagaman, seconded by Misty Odenweller, moved: That the Board of Trustees approve the replacement of priority replacement chillers through the district's job order contract program.

**Carried unanimously by a vote of 7-0.**  
Skeeter Hubert: Yay  
Theresa Wagaman: Yay  
Datren Williams: Yay  
Stacey Chase: Yay  
Melissa Dungan: Yay  
Tiffany Nelson: Yay  
Misty Odenweller: Yay

**X - BUSINESS / FINANCE**

**A - Consider and Approve an Order Authorizing the Issuance, Sale, and Delivery of Conroe Independent School District Unlimited Tax School Building Bonds, Series 2024; Setting Certain Parameters for the Bonds; Authorizing the Superintendent and Chief Financial Officer to Approve the Terms Thereof; Levying a Tax and Providing for the Security and Payment of Such Bonds; and Enacting Other Provisions Related Thereto:**

**Motion #7402**

Theresa Wagaman, seconded by Melissa Dungan, moved: That the Board of Trustees approve an order authorizing the issuance, sale, and delivery of Conroe Independent School District Unlimited Tax School Building Bonds, Series 2024; setting certain parameters for the bonds; authorizing the Superintendent and Chief Financial Officer to approve the terms thereof; levying a tax and providing for the security and payment of such bonds; and enacting other provisions related thereto. The approximate new issue amount is \$595 million from the 2023 bond referendum.

**Carried unanimously by a vote of 7-0.**

Skeeter Hubert: Yay  
Theresa Wagaman: Yay  
Datren Williams: Yay  
Stacey Chase: Yay  
Melissa Dungan: Yay  
Tiffany Nelson: Yay  
Misty Odenweller: Yay

**B - Receive Financial Reports:**

Director of Finance Karen Garza presented the year-to-date financial reports.

**XI – LEGAL**

**A - Consider Resolution to Cast Votes and Cast Votes in Election of 2024-2025 Montgomery Central Appraisal District Board of Directors:**

**Motion #7403**

Theresa Wagaman, seconded by Stacey Chase, moved: That the Board of Trustees cast a total of 1696 votes as follows: Arthur Bredehoft – 350 votes; Bonar Luzey II – 673 votes; Bruce Tough – 673 votes.

**Carried by a vote of 4-3.**

Skeeter Hubert: Yay  
Theresa Wagaman: Yay  
Datren Williams: Yay  
Stacey Chase: Yay  
Melissa Dungan: Nay  
Tiffany Nelson: Nay  
Misty Odenweller: Nay

**B - Consider and Adopt Local Board Policies CQB Technology Resources - *Cybersecurity*; CSA Facility Standards - *Safety and Security*; DC Employment Practices; EHB Curriculum Design - *Special Programs*; EHBC Special Programs - *Compensatory Services and Intensive Programs*; EHBCA Compensatory Services and Intensive Programs - *Accelerated Instruction*; FEA Attendance - *Compulsory Attendance*; FFAC Wellness and Health Services - *Medical Treatment*; FFB Student Welfare - *Crisis Intervention*; FL Student Records; and, GKG Community Relations - *School Volunteer Program* and Delete EHBC Special Programs - *Compensatory Services and Intensive Programs*:**

**Motion #7404**

Datren Williams, seconded by Theresa Wagaman, moved: That the Board of Trustees adopt the following Local Board Policies as presented by General Counsel Carrie Galatas: CQB Technology Resources - *Cybersecurity*; CSA Facility Standards - *Safety and Security*; DC Employment Practices; EHB Curriculum Design - *Special Programs*; EHBC Special Programs - *Compensatory Services and Intensive Programs*; EHBCA Compensatory Services and Intensive Programs - *Accelerated Instruction*; FEA Attendance - *Compulsory Attendance*; FFAC Wellness and Health Services - *Medical Treatment*; FFB Student Welfare - *Crisis Intervention*; FL Student Records; and, GKG Community Relations - *School Volunteer Program* and Delete EHBC Special Programs - *Compensatory Services and Intensive Programs*.

**Carried unanimously by a vote of 7-0.**

Skeeter Hubert: Yay  
Theresa Wagaman: Yay  
Datren Williams: Yay  
Stacey Chase: Yay  
Melissa Dungan: Yay  
Tiffany Nelson: Yay  
Misty Odenweller: Yay

**CLOSED SESSION**

The Open Session recessed at 7:45 p.m.

The Board of Trustees Conducted a Level Three Hearing in closed session pursuant to CISD Board Policy FNG *Student Rights and Responsibilities - Student and Parent Complaints/Grievances*; in Accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E. Before the Closed Meeting Convened, the Presiding Officer Publicly Identified the Following Sections of the Act Authorizing the Closed Meeting: Tex Govt Code Sections 551.071, 551.074 and 551.0821.

The Open Session reconvened at 8:57 p.m.

**C - Consider and Rule on the Level 3 Appeal for a Complaint Filed by Mrs. T. G. pursuant to CISD Board Policy FNG Student Rights and Responsibilities - Student and Parent Complaints/Grievances:**  
**Motion #7405**  
Theresa Wagaman, seconded by Stacey Chase, moved: That the Board of Trustees uphold the decision of the Level 2 hearing officer.

**Carried by a vote of 6-1.**  
Skeeter Hubert: Yay  
Theresa Wagaman: Yay  
Datren Williams: Yay  
Stacey Chase: Yay  
Melissa Dungan: Nay  
Tiffany Nelson: Yay  
Misty Odenweller: Yay

**XII - EXECUTIVE SESSION**

The Open Session recessed at 8:58 p.m.

The Board of Trustees convened to closed session in Accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E. Before the Closed Meeting Convened, the Presiding Officer Publicly Identified the Following Sections of the Act Authorizing the Closed Meeting: Tex Govt Code Sections 551.071, and 551.074.

The Open Session reconvened at 9:03 p.m.

**XIII – ACTION ON EXECUTIVE SESSION**

No action was taken.

**XIV - TAKE REQUESTS FROM TRUSTEES REGARDING FUTURE BOARD AGENDA ITEMS**

No requests for future board agenda items were made

**XV - ADJOURN**

**Motion #7406**  
Datren Williams, seconded by Tiffany Nelson moved: That the meeting adjourn. President Hubert adjourned the meeting at 9:03 p.m.

Approved: January 16, 2024 by:

\_\_\_\_\_  
President, Board of Trustees

\_\_\_\_\_  
Secretary, Board of Trustees

## Consider and Approve Amendment to the 2023-2024 Budget

### Recommendation:

That the Conroe Independent School District Board of Trustees approve an amendment to the 2023-2024 Official Budget, as reflected in the summary below and detailed in the following pages, as submitted by Darrin Rice, Chief Financial Officer, and as recommended by Dr. Curtis Null, Superintendent of Schools.

### Explanation:

#### Revenues:

	<i>Current Budget</i>	<i>Amendment</i>	<i>Amended Budget</i>
<u>General Fund</u>	\$ 672,772,241.00	\$ -	\$ 672,772,241.00
Campus Donations	20,100.00	25,100.00	45,200.00
Total Revenue Increase, General Funds	672,792,341.00	25,100.00	672,817,441.00
<u>All Other Funds</u>			
Carl Perkins Vocational Educational Grant	592,764.00	144,198.00	736,962.00
Total Revenue Increase, All Funds	\$ 673,385,105.00	\$ 169,298.00	\$ 673,554,403.00

#### Appropriations:

<u>General Fund</u>	\$ 681,690,720.80	\$ -	\$ 681,690,720.80
Campus Donations	20,100.00	25,100.00	45,200.00
General Fund Payroll Adjustment	-	15,000,000.00	15,000,000.00
Total Appropriation Increase, General Funds	681,710,820.80	15,025,100.00	696,735,920.80
<u>All Other Funds</u>			
Carl Perkins Vocational Educational Grant	592,764.00	144,198.00	736,962.00
Total Appropriation Increase, All Funds	\$ 682,303,584.80	\$ 15,169,298.00	\$ 697,472,882.80

In the General Fund, adjustments include campus donations from Hines Elementary School.

Increases requested for All Other Funds account for new or revised state, federal and local grant allocations and the debt service fund.

**Policy Reference:** Legal and Local Board Policy CE

Recommended by:

Dr. Curtis Null  
*Superintendent of Schools*

Submitted by:

Darrin Rice  
*Chief Financial Officer*

**January 16, 2024**

## **Budget Amendment Executive Summary**

The budget amendment for the month of January includes both budget amendments and budget transfers.

### **Budget Amendment**

The budget amendment for the month of January totals \$169,298.00 in revenues and \$15,169,298.00 in appropriations. The budget amendment is broken down into two categories, 1) General Fund (the district's operating fund), and 2) All Other Funds.

- 1) The budget amendment in the General Fund for the month of January includes a payroll adjustment for \$15,000,000 to fund the board-approved pay raise. The budget amendment also includes an activity fund donation totaling \$25,100.00
  - Hines Elementary School for \$25,100.00 (Playground Shade Structure)
- 2) The budget amendment in All Other Funds of \$144,198 includes amounts for new or revised state, federal and local grant allocations. Revised funding may be due to federal reallocations, roll forward and maximum entitlements. The roll forward is the unspent portion of the previous year's federal allocation. The maximum entitlement is the final distribution of total unallocated funding by the federal government.

The budget amendment contains additional funding received for the 2023-2024 Carl Perkins Vocational Grant in the amount of \$144,198.

### **Budget Transfers**

Budget transfers consist of funds transferred within the same fund but changing functions. These transfers are found within the General Fund and All Other Funds. The total amount of all transfers is \$190,439.00. Approximately 53% or \$100,384.00 of the transfers is found in the general fund. The remaining \$90,055.00 is located within the District's grant funds.

**Policy Reference:** Legal and Local Board Policy CE

PENTAMATION ENTERPRISES INC.  
DATE: 01/08/2024  
TIME: 16:40:17

CONROE INDEPENDENT SCHOOL DISTRICT  
PROPOSED BUDGET SUMMARY REPORT

PAGE NUMBER: 1  
MODULE NUM: DBUDRPT1

MAJOR OBJECT DESCRIPTION	MAJOR OBJECT CODE	APPROVED BUDGET	PROPOSED AMENDMENTS	PROPOSED AMENDED BUDGET
NONE	00			
OTHER USES	8900	.00	.00	.00
		.00	.00	.00
INSTRUCTION	11			
TOTAL PAYROLL	6100	407,090,928.64	10,711,395.00	417,802,323.64
CONTRACTED SERVICES	6200	3,439,300.42	.00	3,439,300.42
SUPPLIES AND MATERIALS	6300	43,938,292.53	44,164.00	43,982,456.53
OTHER OPERATING EXPEND	6400	1,796,713.38	.00	1,796,713.38
CAPITAL OUTLAY	6600	247,489.68	.00	247,489.68
		456,512,724.65	10,755,559.00	467,268,283.65
MEDIA SERVICES	12			
TOTAL PAYROLL	6100	6,143,056.86	121,160.00	6,264,216.86
CONTRACTED SERVICES	6200	54,513.26	.00	54,513.26
SUPPLIES AND MATERIALS	6300	753,896.42	.00	753,896.42
OTHER OPERATING EXPEND	6400	6,141.00	.00	6,141.00
CAPITAL OUTLAY	6600	1,554.19	.00	1,554.19
		6,959,161.73	121,160.00	7,080,321.73
CURR & INST STAFF DEV	13			
TOTAL PAYROLL	6100	22,041,658.54	248,035.00	22,289,693.54
CONTRACTED SERVICES	6200	618,713.41	500.00	619,213.41
SUPPLIES AND MATERIALS	6300	688,952.24	.00	688,952.24
OTHER OPERATING EXPEND	6400	437,815.77	2,500.00	440,315.77
CAPITAL OUTLAY	6600	.00	.00	.00
		23,787,139.96	251,035.00	24,038,174.96
INSTRUCTIONAL ADMIN	21			
TOTAL PAYROLL	6100	7,424,505.00	106,010.00	7,530,515.00
CONTRACTED SERVICES	6200	347,568.06	.00	347,568.06
SUPPLIES AND MATERIALS	6300	810,920.24	1,724.00	812,644.24
OTHER OPERATING EXPEND	6400	391,247.17	.00	391,247.17
CAPITAL OUTLAY	6600	.00	.00	.00
		8,974,240.47	107,734.00	9,081,974.47
SCHL ADMINISTRATION	23			
TOTAL PAYROLL	6100	42,857,867.48	1,021,640.00	43,879,507.48
CONTRACTED SERVICES	6200	69,668.86	.00	69,668.86
SUPPLIES AND MATERIALS	6300	297,340.38	2,000.00	299,340.38
OTHER OPERATING EXPEND	6400	140,633.58	.00	140,633.58
CAPITAL OUTLAY	6600	75.00	.00	75.00
		43,365,585.30	1,023,640.00	44,389,225.30
GUIDANCE & COUNSELING	31			
TOTAL PAYROLL	6100	30,980,438.52	693,770.00	31,674,208.52



PENTAMATION ENTERPRISES INC.  
DATE: 01/08/2024  
TIME: 16:40:17

CONROE INDEPENDENT SCHOOL DISTRICT  
PROPOSED BUDGET SUMMARY REPORT

PAGE NUMBER: 2  
MODULE NUM: DBUDRPT1

MAJOR OBJECT DESCRIPTION	MAJOR OBJECT CODE	APPROVED BUDGET	PROPOSED AMENDMENTS	PROPOSED AMENDED BUDGET
GUIDANCE & COUNSELING	31			
CONTRACTED SERVICES	6200	682,834.42	.00	682,834.42
SUPPLIES AND MATERIALS	6300	979,864.77	92,000.00	1,071,864.77
OTHER OPERATING EXPEND	6400	153,905.93	.00	153,905.93
CAPITAL OUTLAY	6600	.00	.00	.00
		32,797,043.64	785,770.00	33,582,813.64
SOCIAL WORK	32			
TOTAL PAYROLL	6100	1,720,028.00	27,670.00	1,747,698.00
CONTRACTED SERVICES	6200	654,048.96	.00	654,048.96
SUPPLIES AND MATERIALS	6300	49,044.95	.00	49,044.95
OTHER OPERATING EXPEND	6400	37,020.36	.00	37,020.36
		2,460,142.27	27,670.00	2,487,812.27
HEALTH	33			
TOTAL PAYROLL	6100	8,193,138.00	269,440.00	8,462,578.00
CONTRACTED SERVICES	6200	147,100.00	.00	147,100.00
SUPPLIES AND MATERIALS	6300	234,932.36	.00	234,932.36
OTHER OPERATING EXPEND	6400	31,383.14	.00	31,383.14
CAPITAL OUTLAY	6600	.00	.00	.00
		8,606,553.50	269,440.00	8,875,993.50
STUDENT TRANS	34			
TOTAL PAYROLL	6100	29,254,009.00	396,090.00	29,650,099.00
CONTRACTED SERVICES	6200	975,963.49	.00	975,963.49
SUPPLIES AND MATERIALS	6300	4,927,414.85	350.00	4,927,764.85
OTHER OPERATING EXPEND	6400	816,173.33	.00	816,173.33
CAPITAL OUTLAY	6600	756,853.00	.00	756,853.00
		36,730,413.67	396,440.00	37,126,853.67
CHILD NUTRITION	35			
TOTAL PAYROLL	6100	10,430,000.00	.00	10,430,000.00
CONTRACTED SERVICES	6200	942,861.73	.00	942,861.73
SUPPLIES AND MATERIALS	6300	21,700,694.99	.00	21,700,694.99
OTHER OPERATING EXPEND	6400	40,500.00	.00	40,500.00
CAPITAL OUTLAY	6600	4,126,751.83	.00	4,126,751.83
		37,240,808.55	.00	37,240,808.55
COCURR ACTIVITIES	36			
TOTAL PAYROLL	6100	8,943,039.21	.00	8,943,039.21
CONTRACTED SERVICES	6200	871,661.70	.00	871,661.70
SUPPLIES AND MATERIALS	6300	1,739,126.29	1,310.00	1,740,436.29
OTHER OPERATING EXPEND	6400	3,231,893.96	.00	3,231,893.96
CAPITAL OUTLAY	6600	32,883.00	.00	32,883.00
		14,818,604.16	1,310.00	14,819,914.16

PENTAMATION ENTERPRISES INC.  
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CONROE INDEPENDENT SCHOOL DISTRICT  
PROPOSED BUDGET SUMMARY REPORT

PAGE NUMBER: 3  
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MAJOR OBJECT DESCRIPTION	MAJOR OBJECT CODE	APPROVED BUDGET	PROPOSED AMENDMENTS	PROPOSED AMENDED BUDGET
GENERAL ADMIN	41			
TOTAL PAYROLL	6100	8,744,950.00	183,510.00	8,928,460.00
CONTRACTED SERVICES	6200	1,605,362.55	.00	1,605,362.55
SUPPLIES AND MATERIALS	6300	811,543.52	.00	811,543.52
OTHER OPERATING EXPEND	6400	721,755.64	.00	721,755.64
DEBT SERVICE	6500	38,520.00	.00	38,520.00
CAPITAL OUTLAY	6600	17,590.86	.00	17,590.86
		11,939,722.57	183,510.00	12,123,232.57
MAINTENANCE & OPERATIONS	51			
TOTAL PAYROLL	6100	35,205,648.00	302,890.00	35,508,538.00
CONTRACTED SERVICES	6200	38,605,439.56	.00	38,605,439.56
SUPPLIES AND MATERIALS	6300	6,126,966.64	-350.00	6,126,616.64
OTHER OPERATING EXPEND	6400	4,469,070.30	.00	4,469,070.30
CAPITAL OUTLAY	6600	2,285,074.65	25,100.00	2,310,174.65
		86,692,199.15	327,640.00	87,019,839.15
SECURITY	52			
TOTAL PAYROLL	6100	9,069,695.00	795,450.00	9,865,145.00
CONTRACTED SERVICES	6200	174,624.05	.00	174,624.05
SUPPLIES AND MATERIALS	6300	561,599.98	.00	561,599.98
OTHER OPERATING EXPEND	6400	53,165.66	.00	53,165.66
CAPITAL OUTLAY	6600	421,380.00	.00	421,380.00
		10,280,464.69	795,450.00	11,075,914.69
TECHNOLOGY	53			
TOTAL PAYROLL	6100	5,742,004.00	120,760.00	5,862,764.00
CONTRACTED SERVICES	6200	3,422,574.14	.00	3,422,574.14
SUPPLIES AND MATERIALS	6300	713,179.31	.00	713,179.31
OTHER OPERATING EXPEND	6400	34,014.85	.00	34,014.85
CAPITAL OUTLAY	6600	373,353.92	.00	373,353.92
		10,285,126.22	120,760.00	10,405,886.22
COMMUNITY SERVICES	61			
TOTAL PAYROLL	6100	538,315.00	2,180.00	540,495.00
CONTRACTED SERVICES	6200	18,000.00	.00	18,000.00
SUPPLIES AND MATERIALS	6300	87,567.79	.00	87,567.79
OTHER OPERATING EXPEND	6400	31,773.73	.00	31,773.73
		675,656.52	2,180.00	677,836.52
DEBT SERVICES	71			
DEBT SERVICE	6500	148,808,152.80	.00	148,808,152.80
		148,808,152.80	.00	148,808,152.80
FACILITIES ACQ	81			
CONTRACTED SERVICES	6200	559,197.43	.00	559,197.43

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CONROE INDEPENDENT SCHOOL DISTRICT  
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MAJOR OBJECT DESCRIPTION	MAJOR OBJECT CODE	APPROVED BUDGET	PROPOSED AMENDMENTS	PROPOSED AMENDED BUDGET
FACILITIES ACQ	81			
SUPPLIES AND MATERIALS	6300	18,812,004.06	.00	18,812,004.06
OTHER OPERATING EXPEND	6400	.00	.00	.00
CAPITAL OUTLAY	6600	365,481,005.31	.00	365,481,005.31
		384,852,206.80	.00	384,852,206.80
OTHER INTERGOVERNMENTAL	99			
CONTRACTED SERVICES	6200	5,150,000.00	.00	5,150,000.00
		5,150,000.00	.00	5,150,000.00
DO NOT USE	ZZ			
CAPITAL OUTLAY	6600	.00	.00	.00
		.00	.00	.00
TOTAL EXPENSES		1,330,935,946.65	15,169,298.00	1,346,105,244.65

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MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 11						
6100	1994110000111000-6119	151,650.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110000111000-6125	43,220.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	19941100001220PI-6119	54,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110000124000-6119	14,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110000124000-6125	510.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110000138000-6119	8,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	19941100002220PI-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110000226000-6119	31,360.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110000238000-6119	640.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110000311000-6119	198,530.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110000311000-6125	690.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	19941100003220PI-6119	38,580.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110000324000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110000324000-6125	550.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110000338000-6119	8,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110000511000-6119	115,850.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110000511000-6125	20,560.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	19941100005220PI-6119	30,790.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110000524000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110000524000-6125	630.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110000538000-6119	3,900.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110000611000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110000621000-6119	9,250.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110000811000-6119	12,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110000911000-6119	90,670.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110000911000-6125	2,850.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	19941100009220PI-6119	7,630.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110000924000-6119	4,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110001028000-6119	10,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110001028000-6125	880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110001111000-6119	98,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	19941100011220PI-6119	33,080.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110001124000-6119	13,100.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110001138000-6119	5,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110001211000-6119	73,650.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110001211000-6125	1,740.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	19941100012220PI-6119	6,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110001238000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110001311000-6119	4,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110001321000-6119	5,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	19941100013220PI-6119	1,300.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110001411000-6119	206,190.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110001411000-6125	2,180.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	19941100014220PI-6119	30,110.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110001424000-6119	71,950.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110001438000-6119	7,700.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110001511000-6119	45,300.00	AMEND-PAYROLL BUDGET ADJ	A3		H

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MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 11						
6100	1994110001511000-6125	630.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	19941100015220PI-6119	5,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110001524000-6119	4,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110001538000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110001611000-6119	187,020.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	19941100016220PI-6119	45,840.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110001624000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110001638000-6119	6,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110004111000-6119	83,950.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110004111000-6125	820.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	19941100041220JH-6119	9,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110004124000-6119	15,850.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110004124000-6125	550.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110004511000-6119	45,100.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110004511000-6125	2,290.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110004524000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110004611000-6119	94,900.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110004611000-6125	550.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	19941100046220JH-6119	9,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110004624000-6119	6,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110004911000-6119	131,860.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110004911000-6125	4,230.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	19941100049220JH-6119	15,250.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110004924000-6119	5,550.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110005011000-6119	49,750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110005011000-6125	1,370.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110005111000-6119	96,980.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110005111000-6125	630.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	19941100051220JH-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110005124000-6119	20,750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110005311000-6119	197,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110005311000-6125	1,370.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	19941100053220JH-6119	15,350.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110005324000-6119	6,250.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110005411000-6119	19,010.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110005411000-6125	20,410.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	19941100054220JH-6119	5,700.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110005424000-6119	11,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110005511000-6119	80,830.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110005511000-6125	2,750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	19941100055220JH-6119	14,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110005524000-6119	19,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110005524000-6125	1,480.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110005611000-6119	30,430.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110005611000-6125	3,070.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110006711000-6119	80,950.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110006711000-6125	21,050.00	AMEND-PAYROLL BUDGET ADJ	A3		H

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MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 11						
6100	1994110006811000-6119	33,110.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110006811000-6125	1,550.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110006911000-6119	58,700.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110006911000-6125	3,240.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110007011000-6119	26,830.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110007011000-6125	820.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110007030000-6119	2,490.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110007111000-6119	66,950.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110007111000-6125	1,980.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110007311000-6119	50,530.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110007311000-6125	1,510.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110007411000-6119	65,250.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110007411000-6125	3,870.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110007711000-6119	67,630.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110007711000-6125	2,210.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110008011000-6119	67,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110008011000-6125	21,580.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110010111000-6119	19,050.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110010111000-6125	1,430.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110010121000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110010211000-6119	39,170.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110010211000-6125	20,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110010311000-6119	28,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110010311000-6125	2,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110010411000-6125	2,290.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110010511000-6125	3,380.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110010611000-6119	26,740.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110010611000-6125	260.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110010630000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110010711000-6119	19,050.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110010711000-6125	1,560.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110010811000-6119	30,750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110010811000-6125	3,240.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110010821000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110010911000-6119	29,100.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110010911000-6125	920.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110010921000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110011111000-6119	24,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110011111000-6125	1,520.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110011211000-6119	34,650.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110011211000-6125	3,210.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110011311000-6119	37,700.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110011311000-6125	2,440.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110011321000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110011411000-6119	33,740.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110011411000-6125	880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110011511000-6125	1,630.00	AMEND-PAYROLL BUDGET ADJ	A3		H

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PROPOSED BUDGET AMENDMENTS DETAIL LISTING

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MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 11						
6100	1994110011611000-6119	27,640.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110011611000-6125	1,520.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110011711000-6119	30,050.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110011711000-6125	1,520.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110011911000-6125	2,500.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110012011000-6119	51,280.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110012011000-6125	3,250.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110012021000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110012111000-6119	57,050.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110012111000-6125	2,250.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110012211000-6119	57,050.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110012211000-6125	1,870.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110012221000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110012311000-6119	48,750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110012311000-6125	2,110.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110012411000-6119	29,250.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110012411000-6125	21,160.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110012511000-6119	56,700.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110012511000-6125	2,920.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110012611000-6119	57,550.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110012611000-6125	2,920.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110012711000-6119	63,350.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110012711000-6125	3,010.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110012721000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110012811000-6119	41,080.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110012811000-6125	4,050.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110012911000-6119	54,700.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110012911000-6125	2,470.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110013011000-6125	2,790.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110013111000-6119	50,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110013111000-6125	3,170.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110013211000-6119	61,650.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110013211000-6125	3,310.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110013311000-6119	87,900.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110013311000-6125	4,680.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110013411000-6119	25,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110013411000-6125	1,510.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110013511000-6119	40,550.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110013511000-6125	2,280.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110013611000-6125	2,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110020124000-6119	4,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	19941100874220PI-6119	1,270.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110087711000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994110099911000-6112	1,919,620.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111200111000-6119	3,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111200311000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111200511000-6119	2,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H

PENTAMATION ENTERPRISES INC.  
DATE: 01/08/2024  
TIME: 15:25:25

CONROE INDEPENDENT SCHOOL DISTRICT  
PROPOSED BUDGET AMENDMENTS DETAIL LISTING

PAGE NUMBER: 5  
MODULE NUM: DBUDRPT1

SELECTION CRITERIA: ALL

MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 11						
6100	1994111201111000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111201411000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111201611000-6119	3,350.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111204111000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111204511000-6119	1,250.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111204611000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111204911000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111205011000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111205011000-6125	690.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111205111000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111205311000-6119	3,350.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111205411000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111205511000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111205611000-6119	1,300.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111206711000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111206711000-6125	550.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111206811000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111206911000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111206911000-6125	690.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111207011000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111207111000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111207311000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111207411000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111207711000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111207811000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111208011000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111213311000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111213511000-6119	70,670.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111600111000-6125	880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111600311000-6125	1,260.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111600511000-6125	920.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111601111000-6125	1,720.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111601411000-6125	920.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994111601611000-6125	880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112104511000-6119	6,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112104525000-6125	550.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112105611000-6119	16,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112105625000-6125	1,480.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112106811000-6119	4,380.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112106825000-6125	690.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112106911000-6119	11,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112106925000-6125	590.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112107011000-6119	11,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112107025000-6125	1,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112107311000-6119	7,700.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112107325000-6125	550.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112107411000-6119	9,750.00	AMEND-PAYROLL BUDGET ADJ	A3		H



PENTAMATION ENTERPRISES INC.  
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CONROE INDEPENDENT SCHOOL DISTRICT  
PROPOSED BUDGET AMENDMENTS DETAIL LISTING

PAGE NUMBER: 6  
MODULE NUM: DBUDRPT1

SELECTION CRITERIA: ALL

MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 11						
6100	1994112107436000-6119	2,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112107825000-6125	1,350.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112110111000-6119	34,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112110125000-6125	1,950.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112110136000-6119	5,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112110211000-6119	23,280.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112110236000-6119	4,680.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112110325000-6125	1,660.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112110336000-6119	3,080.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112110425000-6125	1,370.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112110525000-6125	880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112110611000-6119	70,890.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112110625000-6125	3,420.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112110636000-6119	42,090.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112110711000-6119	24,050.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112110725000-6125	39,270.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112110736000-6119	5,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112110811000-6119	22,950.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112110825000-6125	800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112110836000-6119	5,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112110911000-6119	16,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112110925000-6125	920.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112110936000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112111111000-6119	12,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112111125000-6125	1,100.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112111136000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112111211000-6119	21,450.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112111225000-6125	1,510.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112111236000-6119	3,850.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112111411000-6119	11,350.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112111425000-6125	1,550.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112111436000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112111525000-6125	770.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112111611000-6119	12,450.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112111625000-6125	690.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112111636000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112112411000-6119	17,750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112112425000-6125	1,350.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112112436000-6119	3,050.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112112811000-6119	53,110.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112112825000-6125	1,520.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112112836000-6119	37,260.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112113411000-6119	15,550.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112113425000-6125	920.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112113436000-6119	3,050.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112200123000-6125	14,420.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112200223000-6119	4,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H

PENTAMATION ENTERPRISES INC.  
DATE: 01/08/2024  
TIME: 15:25:25

CONROE INDEPENDENT SCHOOL DISTRICT  
PROPOSED BUDGET AMENDMENTS DETAIL LISTING

PAGE NUMBER: 7  
MODULE NUM: DBUDRPT1

SELECTION CRITERIA: ALL

MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 11						
6100	1994112200323000-6119	27,410.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112200323000-6125	10,690.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112200523000-6119	23,930.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112200523000-6125	6,110.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112200923000-6119	22,310.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112200923000-6125	26,720.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112201023000-6119	7,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112201023000-6125	780.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112201123000-6119	31,790.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112201123000-6125	10,030.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112201223000-6119	8,630.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112201223000-6125	2,110.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112201423000-6119	27,190.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112201523000-6119	4,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112201523000-6125	1,630.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112201623000-6119	27,750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112201623000-6125	31,660.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112202123000-6119	19,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112202123000-6125	17,010.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112204123000-6119	20,360.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112204123000-6125	8,780.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112204523000-6119	14,140.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112204523000-6125	4,040.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112204623000-6119	15,850.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112204923000-6119	19,790.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112204923000-6125	26,090.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112205023000-6119	70,350.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112205023000-6125	140.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112205123000-6119	79,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112205123000-6125	9,550.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112205323000-6119	18,990.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112205323000-6125	10,980.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112205423000-6119	15,850.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112205523000-6119	20,750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112205523000-6125	12,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112205623000-6119	13,670.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112205623000-6125	7,620.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112206723000-6119	10,870.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112206723000-6125	7,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112206823000-6119	75,170.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112206823000-6125	25,760.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112206923000-6119	18,590.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112206923000-6125	27,220.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112207023000-6119	13,640.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112207023000-6125	8,020.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112207123000-6119	13,080.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112207123000-6125	9,360.00	AMEND-PAYROLL BUDGET ADJ	A3		H

PENTAMATION ENTERPRISES INC.  
DATE: 01/08/2024  
TIME: 15:25:25

CONROE INDEPENDENT SCHOOL DISTRICT  
PROPOSED BUDGET AMENDMENTS DETAIL LISTING

PAGE NUMBER: 8  
MODULE NUM: DBUDRPT1

SELECTION CRITERIA: ALL

MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 11						
6100	1994112207323000-6119	79,470.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112207323000-6125	7,850.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112207423000-6119	9,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112207423000-6125	2,440.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112207433000-6119	4,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112207433000-6125	22,910.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112207723000-6119	14,780.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112207723000-6125	4,320.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112207823000-6119	20,750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112207823000-6125	6,900.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112208023000-6119	13,730.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112210123000-6119	10,210.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112210123000-6125	4,560.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112210133000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112210133000-6125	5,560.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112210223000-6119	10,890.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112210223000-6125	5,460.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112210323000-6119	11,490.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112210323000-6125	5,710.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112210423000-6125	5,590.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112210523000-6125	4,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112210533000-6119	4,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112210533000-6125	6,380.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112210623000-6119	11,820.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112210623000-6125	5,920.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112210723000-6119	8,870.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112210723000-6125	6,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112210823000-6119	11,260.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112210823000-6125	7,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112210923000-6119	9,960.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112210923000-6125	23,590.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112211123000-6119	5,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112211123000-6125	1,250.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112211133000-6119	4,500.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112211223000-6119	74,460.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112211223000-6125	5,640.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112211323000-6119	11,630.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112211323000-6125	5,370.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112211423000-6119	11,480.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112211423000-6125	7,620.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112211523000-6125	6,750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112211623000-6119	9,510.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112211623000-6125	6,010.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112211723000-6119	6,510.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112211723000-6125	1,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112211733000-6119	6,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112211733000-6125	3,580.00	AMEND-PAYROLL BUDGET ADJ	A3		H

PENTAMATION ENTERPRISES INC.  
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CONROE INDEPENDENT SCHOOL DISTRICT  
PROPOSED BUDGET AMENDMENTS DETAIL LISTING

PAGE NUMBER: 9  
MODULE NUM: DBUDRPT1

SELECTION CRITERIA: ALL

MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 11						
6100	1994112211823000-6125	23,260.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112211923000-6125	7,120.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112212023000-6119	9,410.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112212023000-6125	4,890.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112212123000-6119	11,220.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112212123000-6125	3,990.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112212223000-6119	12,230.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112212223000-6125	26,100.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112212323000-6119	10,110.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112212323000-6125	6,770.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112212423000-6119	11,160.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112212423000-6125	5,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112212433000-6119	6,100.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112212523000-6119	16,370.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112212523000-6125	8,550.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112212623000-6119	13,490.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112212633000-6119	4,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112212633000-6125	2,180.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112212723000-6119	16,020.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112212723000-6125	8,920.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112212823000-6119	13,420.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112212823000-6125	26,780.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112212923000-6119	8,370.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112212923000-6125	4,250.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112212933000-6125	630.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112213023000-6119	12,830.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112213023000-6125	5,780.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112213123000-6119	9,080.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112213123000-6125	6,410.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112213133000-6119	4,100.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112213133000-6125	2,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112213223000-6119	77,030.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112213233000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112213323000-6119	134,550.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112213323000-6125	4,190.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112213423000-6119	12,140.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112213423000-6125	27,420.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112213523000-6119	4,680.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112213523000-6125	3,140.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112213623000-6119	32,040.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112213633000-6125	1,700.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112220123000-6119	2,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112220123000-6125	970.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112287723000-6119	103,990.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112287723000-6125	7,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112507111000-6119	3,850.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112507136000-6119	3,850.00	AMEND-PAYROLL BUDGET ADJ	A3		H

PENTAMATION ENTERPRISES INC.  
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CONROE INDEPENDENT SCHOOL DISTRICT  
PROPOSED BUDGET AMENDMENTS DETAIL LISTING

PAGE NUMBER: 10  
MODULE NUM: DBUDRPT1

SELECTION CRITERIA: ALL

MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 11						
6100	1994112507411000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112507436000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112510111000-6119	2,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112510136000-6119	2,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112510211000-6119	4,570.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112510236000-6119	4,570.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112510311000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112510336000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112510511000-6119	2,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112510536000-6119	2,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112510611000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112510636000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112510711000-6119	2,050.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112510736000-6119	2,050.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112510811000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112510836000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112510911000-6119	3,050.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112510936000-6119	3,050.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112511111000-6119	3,280.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112511136000-6119	3,280.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112511211000-6119	4,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112511236000-6119	4,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112511311000-6119	3,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112511336000-6119	3,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112511411000-6119	2,980.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112511436000-6119	2,980.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112511611000-6119	2,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112511636000-6119	2,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112511711000-6119	4,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112511736000-6119	4,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112512011000-6119	5,380.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112512036000-6119	5,380.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112512111000-6119	6,250.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112512136000-6119	6,250.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112512211000-6119	6,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112512236000-6119	6,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112512311000-6119	4,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112512336000-6119	4,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112512411000-6119	3,830.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112512436000-6119	3,830.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112512611000-6119	7,050.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112512636000-6119	7,050.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112512711000-6119	6,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112512736000-6119	6,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112512811000-6119	4,950.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112512836000-6119	4,950.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112512911000-6119	5,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H

PENTAMATION ENTERPRISES INC.  
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CONROE INDEPENDENT SCHOOL DISTRICT  
PROPOSED BUDGET AMENDMENTS DETAIL LISTING

PAGE NUMBER: 11  
MODULE NUM: DBUDRPT1

SELECTION CRITERIA: ALL

MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 11						
6100	1994112512936000-6119	5,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112513036000-6119	5,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112513111000-6119	5,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112513136000-6119	5,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112513211000-6119	6,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112513236000-6119	6,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112513311000-6119	7,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112513336000-6119	7,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112513411000-6119	1,390.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112513436000-6119	90.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112513511000-6119	3,490.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112513536000-6119	3,490.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112513611000-6119	5,450.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112513636000-6119	5,450.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112701523000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112701523000-6125	3,510.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112705423000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112706923000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112711123000-6125	950.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112711133000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994112787723000-6119	4,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113004511000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113005011000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113005611000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113006711000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113006811000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113006911000-6119	4,950.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113007011000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113007111000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113007311000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113007411000-6119	4,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113007711000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113007811000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113008011000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113010111000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113010211000-6119	2,900.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113010311000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113010411000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113010511000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113010611000-6119	3,350.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113010811000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113010911000-6119	1,750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113011111000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113011211000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113011311000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113011411000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113011511000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H

PENTAMATION ENTERPRISES INC.  
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CONROE INDEPENDENT SCHOOL DISTRICT  
PROPOSED BUDGET AMENDMENTS DETAIL LISTING

PAGE NUMBER: 12  
MODULE NUM: DBUDRPT1

SELECTION CRITERIA: ALL

MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 11						
6100	1994113011611000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113011711000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113012011000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113012111000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113012211000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113012311000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113012411000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113012511000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113012611000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113012711000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113012811000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113012911000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113013011000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113013111000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113013211000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113013311000-6119	4,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113013411000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113013511000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113013611000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113100111000-6119	4,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113100311000-6119	4,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113100511000-6119	4,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113101111000-6119	4,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113104111000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113104511000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113104611000-6119	4,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113104911000-6119	4,950.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113105011000-6119	4,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113105111000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113105311000-6119	4,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113105411000-6119	2,900.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113105511000-6119	4,500.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113105611000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113106711000-6119	4,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113106811000-6119	2,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113106911000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113107011000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113107111000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113107311000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113107411000-6119	2,900.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113107711000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113107811000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113108011000-6119	4,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113113011000-6119	1,750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113113311000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113113511000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113200111000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H

PENTAMATION ENTERPRISES INC.  
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CONROE INDEPENDENT SCHOOL DISTRICT  
PROPOSED BUDGET AMENDMENTS DETAIL LISTING

PAGE NUMBER: 13  
MODULE NUM: DBUDRPT1

SELECTION CRITERIA: ALL

MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 11						
6100	1994113200311000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113200511000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113200911000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113201111000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113201211000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113201411000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113201411000-6125	670.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113201511000-6119	1,300.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113201611000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113204111000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113204511000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113204611000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113204911000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113205011000-6119	1,750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113205111000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113205311000-6119	4,950.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113205411000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113205511000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113205611000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113206711000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113206811000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113206911000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113207011000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113207111000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113207311000-6119	1,750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113207411000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113207711000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113207811000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113208011000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113210111000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113210211000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113210311000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113210411000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113210511000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113210611000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113210711000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113210811000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113210911000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113211111000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113211211000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113211311000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113211411000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113211511000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113211611000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113211711000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113212011000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113212111000-6119	1,750.00	AMEND-PAYROLL BUDGET ADJ	A3		H



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PAGE NUMBER: 14  
MODULE NUM: DBUDRPT1

SELECTION CRITERIA: ALL

MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 11						
6100	1994113212211000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113212311000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113212411000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113212511000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113212611000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113212711000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113212811000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113212911000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113213011000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113213111000-6119	3,050.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113213211000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113213311000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113213411000-6119	1,300.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113213511000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994113213611000-6119	1,300.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114201411000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114901211000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114901411000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114904511000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114905011000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114905611000-6119	3,500.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114906711000-6119	4,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114906811000-6119	2,900.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114906911000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114907011000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114907011000-6125	550.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114907111000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114907311000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114907411000-6119	4,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114907711000-6119	4,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114907811000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114908011000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114910111000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114910211000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114910311000-6119	1,750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114910411000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114910511000-6119	1,300.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114910611000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114910711000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114910811000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114910911000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114911111000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114911211000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114911311000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114911411000-6119	3,700.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114911511000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114911611000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H

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PAGE NUMBER: 15  
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SELECTION CRITERIA: ALL

MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 11						
6100	1994114911711000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114911911000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114912011000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114912111000-6119	3,350.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114912211000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114912311000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114912411000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114912511000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114912611000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114912711000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114912811000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114912911000-6119	4,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114913011000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114913111000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114913211000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114913311000-6119	4,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114913411000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114913511000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114913611000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994114920111000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115407411000-6119	4,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115407436000-6119	4,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115407436000-6125	1,950.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115410111000-6119	2,480.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115410136000-6119	2,480.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115410136000-6125	1,650.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115410211000-6119	2,250.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115410236000-6119	2,250.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115410236000-6125	1,190.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115410311000-6119	2,250.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115410336000-6119	2,250.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115410336000-6125	2,440.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115410411000-6119	1,680.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115410436000-6119	1,680.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115410436000-6125	1,100.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115410511000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115410536000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115410536000-6125	1,920.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115410611000-6119	2,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115410636000-6119	2,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115410636000-6125	19,760.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115410711000-6119	2,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115410736000-6119	2,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115410736000-6125	1,610.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115410811000-6125	630.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115410911000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115410936000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H

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PROPOSED BUDGET AMENDMENTS DETAIL LISTING

PAGE NUMBER: 16  
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MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 11						
6100	1994115410936000-6125	1,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115411111000-6119	5,750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115411136000-6119	5,750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115411136000-6125	2,250.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115411211000-6119	2,480.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115411236000-6119	2,480.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115411236000-6125	1,650.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115411311000-6119	2,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115411336000-6119	2,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115411336000-6125	1,670.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115411411000-6119	1,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115411436000-6119	1,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115411511000-6119	2,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115411536000-6119	2,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115411536000-6125	1,610.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115411711000-6119	4,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115411736000-6119	4,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115411736000-6125	2,500.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115411911000-6119	2,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115411936000-6119	2,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115411936000-6125	1,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115412411000-6119	2,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115412436000-6119	2,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115412436000-6125	21,530.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115412611000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115412636000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115412636000-6125	1,910.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115412811000-6119	2,330.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115412836000-6119	2,330.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115412836000-6125	1,430.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115412911000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115412936000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115412936000-6125	890.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115413111000-6119	3,930.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115413136000-6119	3,930.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115413136000-6125	1,260.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115413211000-6119	3,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115413236000-6119	3,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115413236000-6125	1,810.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115413411000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115413436000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115413436000-6125	1,370.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115413511000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115413536000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994115413536000-6125	1,550.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994116604611000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411860013800D-6119	5,700.00	AMEND-PAYROLL BUDGET ADJ	A3		H

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PROPOSED BUDGET AMENDMENTS DETAIL LISTING

PAGE NUMBER: 17  
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SELECTION CRITERIA: ALL

MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 11						
6100	199411860033800D-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411860053800D-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411860093800D-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411860113800D-6119	3,860.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411860143800D-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118800111000-6119	6,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118800125000-6125	1,430.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118800226000-6119	3,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118800311000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118800325000-6125	550.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118800511000-6119	1,750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118800525000-6125	880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118800911000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118800925000-6125	970.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118801111000-6119	6,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118801125000-6125	1,190.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118801211000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118801225000-6125	630.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118801411000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118801425000-6125	1,480.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118801511000-6119	1,300.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118801525000-6125	920.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118801611000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118801625000-6125	880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118804111000-6119	4,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118804125000-6125	750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118804611000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118804911000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118805111000-6119	4,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118805125000-6125	690.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118805311000-6119	3,280.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118805311000-6125	840.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118805411000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118805511000-6119	4,500.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118805525000-6125	840.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118805611000-6119	270.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118806811000-6119	740.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118807011000-6119	630.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118807311000-6119	120.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118807811000-6119	430.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118810211000-6119	590.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118810511000-6119	130.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118810611000-6119	160.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118811411000-6119	160.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118811611000-6119	160.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994118812811000-6119	180.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX00137000-6119	1,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H

PENTAMATION ENTERPRISES INC.  
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CONROE INDEPENDENT SCHOOL DISTRICT  
PROPOSED BUDGET AMENDMENTS DETAIL LISTING

PAGE NUMBER: 18  
MODULE NUM: DBUDRPT1

SELECTION CRITERIA: ALL

MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 11						
6100	199411DX00337000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX00537000-6119	2,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX00937000-6119	800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX01137000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX01237000-6119	800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX01437000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX01537000-6119	600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX01637000-6119	1,450.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX04137000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX04537000-6119	1,130.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX04543000-6119	2,630.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX04637000-6119	1,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX04937000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX05137000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX05337000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX05437000-6119	3,700.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX05537000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX05637000-6119	5,360.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX06737000-6119	3,140.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX06743000-6119	2,100.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX06837000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX06937000-6119	1,130.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX06943000-6119	750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX07137000-6119	1,130.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX07143000-6119	750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX07337000-6119	2,070.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX07343000-6119	1,690.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX07437000-6119	1,130.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX07443000-6119	750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX07737000-6119	3,160.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX07743000-6119	2,100.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX07837000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX08037000-6119	2,250.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX08043000-6119	1,500.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX10137000-6119	1,130.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX10143000-6119	750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX10437000-6119	940.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX10443000-6119	940.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX10537000-6119	2,630.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX10637000-6119	1,130.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX10643000-6119	750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX10737000-6119	1,130.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX10743000-6119	750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX10837000-6119	1,580.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX10843000-6119	1,050.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX10937000-6119	1,130.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX10943000-6119	750.00	AMEND-PAYROLL BUDGET ADJ	A3		H

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PROPOSED BUDGET AMENDMENTS DETAIL LISTING

PAGE NUMBER: 19  
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SELECTION CRITERIA: ALL

MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 11						
6100	199411DX11137000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX11337000-6119	1,130.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX11343000-6119	750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX11437000-6119	1,580.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX11443000-6119	1,050.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX11637000-6119	1,130.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX11643000-6119	750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX11737000-6119	1,130.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX11743000-6119	750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX11937000-6119	1,580.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX11943000-6119	1,050.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX12137000-6119	1,130.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX12143000-6119	750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX12237000-6119	1,130.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX12243000-6119	750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX12337000-6119	1,130.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX12343000-6119	750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX12537000-6119	1,130.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX12543000-6119	750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX12637000-6119	1,130.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX12643000-6119	750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX12737000-6119	1,130.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX12743000-6119	750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX12837000-6119	1,580.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX12843000-6119	1,050.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX12937000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX13137000-6119	1,130.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX13143000-6119	750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX13237000-6119	1,130.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX13243000-6119	750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX13337000-6119	1,130.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX13343000-6119	750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX13437000-6119	1,130.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX13443000-6119	750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX13637000-6119	960.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX13643000-6119	960.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411DX87737000-6119	4,060.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199411RA01028000-6119	21,300.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	MAJOR OBJECT TOTAL	10,621,340.00				
6300	24441100874220CT-6399	144,198.00	AMEND - CARL PERKINS GRAN	A1		H
	MAJOR OBJECT TOTAL	144,198.00				
	FUNCTION TOTAL	10,765,538.00				
FUNCTION 12						
6100	1994122800111000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H

PENTAMATION ENTERPRISES INC.  
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PROPOSED BUDGET AMENDMENTS DETAIL LISTING

PAGE NUMBER: 20  
MODULE NUM: DBUDRPT1

SELECTION CRITERIA: ALL

MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 12						
6100	1994122800111000-6125	970.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122800226000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122800311000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122800311000-6125	1,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122800511000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122800511000-6125	730.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122800911000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122801111000-6119	2,850.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122801211000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122801211000-6125	810.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122801411000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122801411000-6125	1,060.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122801511000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122801611000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122804111000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122804111000-6125	490.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122804511000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122804611000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122804911000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122805011000-6119	3,700.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122805111000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122805311000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122805411000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122805511000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122805611000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122806711000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122806811000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122806911000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122807011000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122807111000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122807311000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122807411000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122807711000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122807811000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122808011000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122810111000-6119	1,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122810211000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122810311000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122810411000-6119	1,100.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122810511000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122810611000-6119	3,950.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122810711000-6119	3,700.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122810811000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122810911000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122811111000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122811211000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122811311000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H

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PROPOSED BUDGET AMENDMENTS DETAIL LISTING

PAGE NUMBER: 21  
MODULE NUM: DBUDRPT1

SELECTION CRITERIA: ALL

MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 12						
6100	1994122811411000-6119	1,300.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122811511000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122811611000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122811711000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122811911000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122812011000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122812111000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122812211000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122812311000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122812411000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122812511000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122812611000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122812711000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122812811000-6119	2,700.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122813011000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122813111000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122813211000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122813311000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122813411000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122813511000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994122813611000-6119	1,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	MAJOR OBJECT TOTAL	121,160.00				
	FUNCTION TOTAL	121,160.00				
FUNCTION 13						
6100	1994130000124000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130000524000-6119	1,300.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130000924000-6119	2,700.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130001124000-6119	2,900.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130001224000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130001424000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130001624000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130004124000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130004530000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130004624000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130005024000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130005124000-6119	4,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130005324000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130005424000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130005524000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130005630000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130006724000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130006830000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130006930000-6119	2,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130007030000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H



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MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 13						
6100	1994130007124000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130007330000-6119	4,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130007424000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130007724000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130007830000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130008024000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130010130000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130010330000-6119	2,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130010430000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130010530000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130010630000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130010730000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130010830000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130010930000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130011130000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130011230000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130011330000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130011430000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130011530000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130011630000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130011724000-6119	2,700.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130011930000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130012024000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130012124000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130012224000-6119	2,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130012324000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130012430000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130012524000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130012630000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130012724000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130012830000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130012924000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130013024000-6119	2,900.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130013124000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130013230000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130013330000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130013430000-6119	2,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130013530000-6119	2,780.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130013624000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130087424000-6119	14,790.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130087438000-6119	1,010.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130087611000-6119	2,430.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130087611000-6125	690.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130087924000-6119	2,030.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994130088024000-6119	12,020.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994132110130000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994132110230000-6119	3,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H

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MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 13						
6100	1994132110430000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994132110530000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994132110730000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994132110824000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994132111230000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994132111530000-6119	1,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994132187424000-6119	1,270.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994132187425000-6119	65,920.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994132287723000-6119	13,790.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994133987411000-6119	1,350.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994133987424000-6119	4,010.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994134987411000-6119	1,350.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994135487436000-6119	9,940.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994136687411000-6119	1,350.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994136987411000-6119	2,030.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994136987424000-6119	7,100.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994136987436000-6119	680.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994137387411000-6119	1,550.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994137887411000-6119	2,120.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994137887424000-6119	2,030.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199413DX87737000-6119	1,350.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	MAJOR OBJECT TOTAL	338,090.00				
	FUNCTION TOTAL	338,090.00				
FUNCTION 21						
6100	1994210087421000-6119	2,700.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994210087436000-6119	1,780.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994210087438000-6119	3,570.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994210087499000-6125	12,790.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994210087799000-6119	2,700.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994210087999000-6119	11,890.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994210088099000-6119	10,920.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994210088099000-6126	4,700.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994210088424000-6125	920.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994210088599000-6119	8,370.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994210088599000-6125	920.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994210088699000-6119	2,700.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994212287723000-6119	18,130.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994212287723000-6125	7,120.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994212787723000-6125	590.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994216687499000-6119	1,350.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994216987499000-6119	4,580.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994217887499000-6119	1,350.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	19942189874220AT-6119	6,660.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	19942189874220AT-6125	920.00	AMEND-PAYROLL BUDGET ADJ	A3		H

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MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 21						
6100	199421DX87737000-6119	1,350.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	MAJOR OBJECT TOTAL	106,010.00				
	FUNCTION TOTAL	106,010.00				
FUNCTION 23						
6100	1994230000199000-6125	21,520.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230000226000-6119	3,090.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230000226000-6125	3,810.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230000399000-6119	23,700.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230000399000-6125	15,220.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230000599000-6119	23,700.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230000599000-6125	12,030.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230000699000-6119	2,950.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230000699000-6125	1,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230000899000-6119	2,950.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230000899000-6125	1,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230000999000-6119	12,900.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230000999000-6125	7,930.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230001028000-6119	3,090.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230001099000-6125	920.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230001199000-6119	35,740.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230001199000-6125	17,310.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230001299000-6119	10,480.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230001299000-6125	6,280.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230001399000-6119	2,950.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230001399000-6125	1,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230001499000-6119	28,820.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230001499000-6125	34,720.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230001599000-6119	11,450.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230001599000-6125	6,710.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230001699000-6119	32,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230001699000-6125	15,980.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230004199000-6119	13,090.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230004199000-6125	6,770.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230004599000-6119	7,530.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230004599000-6125	2,640.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230004699000-6119	13,090.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230004699000-6125	33,020.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230004999000-6119	15,510.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230004999000-6125	12,020.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230005099000-6119	5,250.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230005099000-6125	3,500.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230005199000-6119	16,470.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230005199000-6125	7,250.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230005399000-6119	15,510.00	AMEND-PAYROLL BUDGET ADJ	A3		H

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MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 23						
6100	1994230005399000-6125	9,050.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230005499000-6119	14,130.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230005499000-6125	6,560.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230005599000-6119	17,510.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230005599000-6125	5,210.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230005699000-6119	7,530.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230005699000-6125	2,180.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230006799000-6119	9,810.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230006799000-6125	3,610.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230006899000-6119	7,530.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230006899000-6125	2,250.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230006999000-6119	7,530.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230006999000-6125	5,840.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230007099000-6119	7,530.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230007099000-6125	2,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230007199000-6119	8,440.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230007199000-6125	3,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230007399000-6119	8,440.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230007399000-6125	2,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230007499000-6119	11,630.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230007499000-6125	2,090.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230007799000-6119	8,440.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230007799000-6125	3,230.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230007899000-6119	7,530.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230007899000-6125	3,060.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230008099000-6119	8,440.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230008099000-6125	3,390.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230010199000-6119	7,390.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230010199000-6125	3,650.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230010299000-6119	7,390.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230010299000-6125	3,560.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230010399000-6119	7,390.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230010399000-6125	1,620.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230010499000-6119	7,390.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230010499000-6125	2,530.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230010599000-6119	9,210.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230010599000-6125	1,610.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230010699000-6119	7,390.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230010699000-6125	3,230.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230010799000-6119	7,390.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230010799000-6125	3,030.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230010899000-6119	7,390.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230010899000-6125	2,730.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230010999000-6119	5,110.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230010999000-6125	2,740.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230011199000-6119	8,300.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230011199000-6125	2,810.00	AMEND-PAYROLL BUDGET ADJ	A3		H

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MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 23						
6100	1994230011299000-6119	7,390.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230011399000-6119	5,110.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230011399000-6125	2,270.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230011499000-6119	5,110.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230011499000-6125	2,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230011599000-6119	9,210.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230011599000-6125	2,540.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230011699000-6119	5,110.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230011699000-6125	2,580.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230011799000-6119	5,110.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230011799000-6125	2,590.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230011899000-6119	5,110.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230011899000-6125	2,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230011999000-6119	7,390.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230011999000-6125	1,820.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230012099000-6119	7,390.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230012099000-6125	1,610.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230012199000-6119	7,390.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230012199000-6125	1,890.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230012299000-6119	7,390.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230012299000-6125	3,960.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230012399000-6119	7,390.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230012399000-6125	2,940.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230012499000-6119	7,390.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230012499000-6125	2,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230012599000-6119	7,390.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230012599000-6125	2,440.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230012699000-6119	8,300.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230012699000-6125	2,830.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230012799000-6119	8,300.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230012799000-6125	3,920.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230012899000-6119	7,390.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230012899000-6125	3,470.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230012999000-6119	8,300.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230012999000-6125	3,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230013099000-6119	7,530.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230013099000-6125	3,060.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230013199000-6119	7,390.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230013199000-6125	3,280.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230013299000-6119	7,390.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230013299000-6125	3,530.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230013399000-6119	9,810.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230013399000-6125	2,790.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230013499000-6119	7,390.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230013499000-6125	2,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230013599000-6119	9,660.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230013599000-6125	2,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H

PENTAMATION ENTERPRISES INC.  
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CONROE INDEPENDENT SCHOOL DISTRICT  
PROPOSED BUDGET AMENDMENTS DETAIL LISTING

PAGE NUMBER: 27  
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SELECTION CRITERIA: ALL

MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 23						
6100	1994230013699000-6119	7,390.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994230013699000-6125	2,970.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994232202123000-6119	2,450.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	MAJOR OBJECT TOTAL	1,021,640.00				
	FUNCTION TOTAL	1,021,640.00				
FUNCTION 31						
6100	199431000013800D-6119	2,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199431000013800D-6125	1,040.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310000199000-6119	36,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310000199000-6125	660.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310000226000-6119	2,410.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199431000033800D-6119	3,010.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199431000033800D-6125	2,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310000399000-6119	25,210.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199431000053800D-6119	2,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199431000053800D-6125	750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310000599000-6119	21,870.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310000599000-6125	1,410.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199431000063800D-6119	800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310000999000-6119	9,470.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310001028000-6119	2,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199431000113800D-6119	2,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199431000113800D-6125	630.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310001199000-6119	23,060.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310001199000-6125	660.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310001299000-6119	6,450.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310001299000-6125	690.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199431000143800D-6119	2,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199431000143800D-6125	1,040.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310001499000-6119	27,790.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310001499000-6125	1,980.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310001599000-6119	5,160.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310001599000-6125	860.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199431000163800D-6119	3,010.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199431000163800D-6125	660.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310001699000-6125	2,110.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310004199000-6119	10,760.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310004199000-6125	630.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310004599000-6119	4,300.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310004599000-6125	390.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310004699000-6119	5,460.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310004699000-6125	630.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310004999000-6119	11,190.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310005099000-6119	4,300.00	AMEND-PAYROLL BUDGET ADJ	A3		H

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MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 31						
6100	1994310005099000-6125	170.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310005199000-6119	7,610.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310005399000-6119	10,330.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310005399000-6125	950.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310005499000-6119	7,310.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310005499000-6125	690.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310005599000-6119	9,470.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310005599000-6125	630.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310005699000-6119	8,170.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310005699000-6125	340.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310006799000-6119	4,300.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310006799000-6125	280.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310006899000-6119	2,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310006899000-6125	340.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310006999000-6119	6,020.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310006999000-6125	340.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310007099000-6119	5,160.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310007099000-6125	500.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310007199000-6119	6,450.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310007399000-6119	5,160.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310007399000-6125	500.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310007499000-6119	8,170.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310007799000-6119	5,160.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310007799000-6125	170.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310007899000-6119	5,160.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310007899000-6125	370.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310008099000-6119	4,300.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310008099000-6125	160.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310010199000-6119	3,010.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310010299000-6119	4,300.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310010399000-6119	3,010.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310010499000-6119	2,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310010599000-6119	3,010.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310010699000-6119	5,160.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310010799000-6119	5,160.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310010899000-6119	3,010.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310010999000-6119	2,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310011199000-6119	3,010.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310011299000-6119	5,160.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310011399000-6119	2,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310011499000-6119	3,010.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310011599000-6119	2,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310011699000-6119	2,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310011799000-6119	2,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310012099000-6119	3,010.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310012199000-6119	5,160.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310012299000-6119	3,010.00	AMEND-PAYROLL BUDGET ADJ	A3		H

PENTAMATION ENTERPRISES INC.  
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CONROE INDEPENDENT SCHOOL DISTRICT  
PROPOSED BUDGET AMENDMENTS DETAIL LISTING

PAGE NUMBER: 29  
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SELECTION CRITERIA: ALL

MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 31						
6100	1994310012399000-6119	2,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310012499000-6119	2,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310012599000-6119	6,020.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310012699000-6119	5,160.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310012799000-6119	5,160.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310012899000-6119	5,160.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310012999000-6119	6,020.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310013099000-6119	4,300.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310013199000-6119	5,160.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310013299000-6119	6,020.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310013399000-6119	9,040.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310013499000-6119	3,010.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310013599000-6119	6,020.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310013699000-6119	3,010.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310087524000-6119	4,900.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199431008753800D-6119	2,700.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199431008753800D-6125	920.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310087599000-6119	5,250.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310087599000-6125	920.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994310087999000-6125	920.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312200123000-6125	1,630.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312200323000-6119	910.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312200323000-6125	1,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312200523000-6125	690.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312200923000-6125	1,070.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312201123000-6125	630.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312201223000-6125	1,040.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312201423000-6119	2,220.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312201423000-6125	1,070.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312201623000-6125	1,040.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312204123000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312204123000-6125	1,030.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312204523000-6125	390.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312204623000-6119	780.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312204623000-6125	800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312204923000-6125	1,080.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312205023000-6119	2,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312205023000-6125	170.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312205123000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312205123000-6125	1,070.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312205323000-6119	520.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312205323000-6125	750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312205423000-6125	1,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312205623000-6119	2,220.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312205623000-6125	340.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312206723000-6125	280.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312206823000-6125	340.00	AMEND-PAYROLL BUDGET ADJ	A3		H



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CONROE INDEPENDENT SCHOOL DISTRICT  
PROPOSED BUDGET AMENDMENTS DETAIL LISTING

PAGE NUMBER: 30  
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SELECTION CRITERIA: ALL

MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 31						
6100	1994312206923000-6119	5,270.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312206923000-6125	340.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312207023000-6125	500.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312207323000-6119	2,420.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312207323000-6125	500.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312207723000-6125	170.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312207823000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312207823000-6125	370.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312208023000-6125	5,320.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312210123000-6119	800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312210223000-6119	1,600.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312212723000-6119	2,420.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312212923000-6119	2,410.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312213023000-6119	800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312213123000-6119	2,530.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994312287723000-6119	165,160.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	MAJOR OBJECT TOTAL	693,770.00				
	FUNCTION TOTAL	693,770.00				
FUNCTION 32						
6100	1994320087424000-6119	2,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994320088424000-6119	20,620.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994320088424000-6125	620.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994322287723000-6119	3,750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199432IM002250NC-6119	530.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	MAJOR OBJECT TOTAL	27,670.00				
	FUNCTION TOTAL	27,670.00				
FUNCTION 33						
6100	1994330000199000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330000199000-6125	2,390.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330000226000-6119	1,960.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330000399000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330000399000-6125	2,030.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330000599000-6125	1,080.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330000999000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330000999000-6125	690.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330001199000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330001199000-6125	18,820.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330001299000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330001299000-6125	690.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330001499000-6119	1,970.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330001499000-6125	990.00	AMEND-PAYROLL BUDGET ADJ	A3		H

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PROPOSED BUDGET AMENDMENTS DETAIL LISTING

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MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 33						
6100	1994330001599000-6119	1,930.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330001599000-6125	690.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330001699000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330001699000-6125	1,910.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330004199000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330004199000-6125	690.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330004599000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330004599000-6125	970.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330004699000-6119	80.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330004699000-6125	1,040.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330004999000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330004999000-6125	700.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330005099000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330005099000-6125	690.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330005199000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330005199000-6125	1,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330005399000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330005399000-6125	1,440.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330005499000-6119	2,250.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330005499000-6125	1,040.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330005599000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330005599000-6125	970.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330005699000-6119	2,250.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330005699000-6125	690.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330006799000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330006799000-6125	690.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330006899000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330006899000-6125	550.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330006999000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330006999000-6125	970.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330007099000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330007099000-6125	990.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330007199000-6119	2,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330007199000-6125	880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330007399000-6119	2,280.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330007399000-6125	1,020.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330007499000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330007499000-6125	1,030.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330007799000-6119	1,890.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330007799000-6125	1,070.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330007899000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330007899000-6125	1,060.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330008099000-6119	2,250.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330008099000-6125	970.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330010199000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330010199000-6125	990.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330010299000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H

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CONROE INDEPENDENT SCHOOL DISTRICT  
PROPOSED BUDGET AMENDMENTS DETAIL LISTING

PAGE NUMBER: 32  
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SELECTION CRITERIA: ALL

MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 33						
6100	1994330010299000-6125	690.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330010399000-6119	1,970.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330010399000-6125	990.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330010499000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330010499000-6125	990.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330010599000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330010599000-6125	690.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330010699000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330010699000-6125	690.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330010799000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330010799000-6125	690.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330010899000-6119	1,960.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330010899000-6125	990.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330010999000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330010999000-6125	1,060.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330011199000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330011199000-6125	19,520.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330011299000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330011299000-6125	690.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330011399000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330011399000-6125	1,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330011499000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330011499000-6125	810.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330011599000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330011599000-6125	990.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330011699000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330011699000-6125	710.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330011799000-6119	2,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330011799000-6125	690.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330011899000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330011899000-6125	1,020.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330011999000-6119	2,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330011999000-6125	970.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330012099000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330012099000-6125	19,970.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330012199000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330012199000-6125	1,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330012299000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330012299000-6125	690.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330012399000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330012399000-6125	970.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330012499000-6119	1,920.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330012499000-6125	700.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330012599000-6119	2,030.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330012599000-6125	990.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330012699000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330012699000-6125	880.00	AMEND-PAYROLL BUDGET ADJ	A3		H

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MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 33						
6100	1994330012799000-6119	1,890.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330012899000-6119	1,890.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330012999000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330012999000-6125	970.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330013099000-6119	1,930.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330013099000-6125	590.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330013199000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330013199000-6125	1,100.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330013299000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330013299000-6125	990.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330013399000-6119	2,250.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330013399000-6125	1,080.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330013499000-6119	2,400.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330013499000-6125	990.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330013599000-6119	1,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330013599000-6125	690.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330013699000-6119	3,080.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330013699000-6125	690.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330087299000-6119	26,750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994330087299000-6125	4,920.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	MAJOR OBJECT TOTAL	269,440.00				
	FUNCTION TOTAL	269,440.00				
FUNCTION 34						
6100	1994340091099000-6119	16,510.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994340091099000-6125	23,030.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994340091099000D-6126	6,230.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994340091099000M-6126	9,240.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994340091199000-6119	2,640.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994340091199000-6125	7,540.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994340091199000-6126	32,650.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994340091199000D-6126	54,520.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994340091199000M-6126	55,230.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994340091299000-6125	6,170.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994340091299000-6126	5,750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994340091399000-6119	1,890.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994340091399000-6125	7,380.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994340091399000-6126	3,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994340091399000D-6126	87,160.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994340091399000M-6126	4,870.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994342291023000-6125	3,470.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994342291023000-6126	17,480.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994342291023000A-6126	4,250.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994342291023000D-6126	13,210.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994342291123000D-6126	17,210.00	AMEND-PAYROLL BUDGET ADJ	A3		H

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PROPOSED BUDGET AMENDMENTS DETAIL LISTING

PAGE NUMBER: 34  
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MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 34						
6100	199434229122300A-6126	1,910.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199434229132300D-6126	13,950.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	MAJOR OBJECT TOTAL	396,090.00				
	FUNCTION TOTAL	396,090.00				
FUNCTION 41						
6100	1994410070199000-6119	14,700.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994410070199000-6125	1,750.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994410071099000-6119	7,270.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994410071099000-6125	1,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994410071199000-6119	5,720.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994410071199000-6125	1,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994410072699000-6119	36,570.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994410072699000-6125	13,920.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994410072699TIA-6119	2,700.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994410072799000-6119	48,610.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994410072799000-6125	19,880.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994410073099000-6119	4,040.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994410073099000-6125	5,000.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994410090699000-6125	3,270.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994410090699000-6126	5,150.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199441PR90699000-6119	12,530.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	MAJOR OBJECT TOTAL	183,510.00				
	FUNCTION TOTAL	183,510.00				
FUNCTION 51						
6100	1994510070999000-6119	4,850.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994510070999000-6125	1,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994510072799000-6126	10,470.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994510090299000-6119	18,800.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994510090299000-6125	2,260.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994510093099000-6119	14,740.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994510093099000-6125	6,540.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994510093099000-6126	82,020.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994510093499000-6119	10,210.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994510093499000-6125	5,760.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994510093499000-6126	24,850.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994510093599000-6119	13,140.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994510093599000-6126	45,230.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994510095099000-6126	59,630.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199451T287999000-6125	2,120.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	199451T287999000-6126	1,070.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	MAJOR OBJECT TOTAL	302,890.00				

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MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 51						
6600	199451AF13699000-6639	25,100.00	AMEND - HINES PLAYGROUND	A2		H
	MAJOR OBJECT TOTAL	25,100.00				
	FUNCTION TOTAL	327,990.00				
FUNCTION 52						
6100	1994520087399000-6119	41,840.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994520087399000-6126	753,610.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	MAJOR OBJECT TOTAL	795,450.00				
	FUNCTION TOTAL	795,450.00				
FUNCTION 53						
6100	1994530072899000-6125	3,950.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994530072899000-6126	58,120.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994530073099000-6119	53,250.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994530073099000-6125	4,200.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	1994530073099000-6126	1,240.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	MAJOR OBJECT TOTAL	120,760.00				
	FUNCTION TOTAL	120,760.00				
FUNCTION 61						
6100	1994610000124000-6119	2,180.00	AMEND-PAYROLL BUDGET ADJ	A3		H
	MAJOR OBJECT TOTAL	2,180.00				
	FUNCTION TOTAL	2,180.00				
	TOTAL EXPENSES	15,169,298.00				

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PROPOSED BUDGET TRANSFERS DETAIL LISTING

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MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 11						
6100	2114110010630000-6119	87,055.00	TSF - PBIS LIAISON SALAR	JAN 24	T 5-1	H
	2554110087424000-6112	3,000.00	TSF - SUBS PROF LEARNING	JAN 24	T 5-3	H
	MAJOR OBJECT TOTAL	90,055.00				
6300	1994110000111000-6399	-2,500.00	TSF - STAFF DEVELOPMENT	JAN 24	Y 5-2	H
	1994110099811000-6399	-1,310.00	TSF - JH BSKTBLL TOURN S	JAN 24	T 5-4	H
	1994110099811000-6399	-92,000.00	TSF - TEST HOUND SOFTWARE	JAN 24	T 5-5	H
	1994110099811000-6399	-1,724.00	TSF - MOTOROLA RADIO-SSS	JAN 24	T 5-7	H
	1994110099811000-6399	-2,000.00	TSF - SCHL ADMIN COPIER	JAN 24	T 5-8	H
	1994119G00111000-6399	-500.00	TSF - STAFF DEVELOPMENT	JAN 24	Y 5-2	H
	MAJOR OBJECT TOTAL	-100,034.00				
	FUNCTION TOTAL	-9,979.00				
FUNCTION 13						
6100	2114130010630000-6119	-87,055.00	TSF - PBIS LIAISON SALAR	JAN 24	T 5-1	H
	2554130087424000-6118	-3,000.00	TSF - SUBS PROF LEARNING	JAN 24	T 5-3	H
	MAJOR OBJECT TOTAL	-90,055.00				
6200	1994130000111000-6299	500.00	TSF - STAFF DEVELOPMENT	JAN 24	Y 5-2	H
	MAJOR OBJECT TOTAL	500.00				
6400	1994130000111000-6499	2,500.00	TSF - STAFF DEVELOPMENT	JAN 24	Y 5-2	H
	MAJOR OBJECT TOTAL	2,500.00				
	FUNCTION TOTAL	-87,055.00				
FUNCTION 21						
6300	1994210099899000-6399	1,724.00	TSF - MOTOROLA RADIO-SSS	JAN 24	T 5-7	H
	MAJOR OBJECT TOTAL	1,724.00				
	FUNCTION TOTAL	1,724.00				
FUNCTION 23						
6300	1994230099899000-6399	2,000.00	TSF - SCHL ADMIN COPIER	JAN 24	T 5-8	H
	MAJOR OBJECT TOTAL	2,000.00				
	FUNCTION TOTAL	2,000.00				
FUNCTION 31						
6300	1994310099899000-6399	92,000.00	TSF - TEST HOUND SOFTWARE	JAN 24	T 5-5	H
	MAJOR OBJECT TOTAL	92,000.00				
	FUNCTION TOTAL	92,000.00				

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MAJOR OBJECT	BUDGET CODE	AMENDMENT AMOUNT	DESCRIPTION	CONTROL NUMBER	TRANSFER NUMBER	ST
FUNCTION 34						
6300	1994340099899000-6399	350.00	TSF - TRANSPORTATION SUP	JAN 24	T 5-6	H
	MAJOR OBJECT TOTAL	350.00				
	FUNCTION TOTAL	350.00				
FUNCTION 36						
6300	1994360099899000-6399	1,310.00	TSF - JH BSKTBLL TOURN S	JAN 24	T 5-4	H
	MAJOR OBJECT TOTAL	1,310.00				
	FUNCTION TOTAL	1,310.00				
FUNCTION 51						
6300	1994510099899000-6399	-350.00	TSF - TRANSPORTATION SUP	JAN 24	T 5-6	H
	MAJOR OBJECT TOTAL	-350.00				
	FUNCTION TOTAL	-350.00				
	TOTAL EXPENSES	.00				



**Receive Human Resources Report and  
Consider and Approve Employment of Professional Personnel  
January 16, 2024**

**Recommendation:**

That the Conroe Independent School District Board of Trustees approve the Human Resources report as submitted by Paula Green, Executive Director of Human Resources, and as recommended by Dr. Curtis Null, Superintendent of Schools:

**Explanation:**

As follows, you will find personnel resignations, retirements, employment of professional personnel, and employment of substitute teachers:

**Personnel Resignations (Information Only)**

**Anderson Elementary School**

Amanda Miller, Speech Language Pathologist

**Armstrong Elementary School**

Brittany Nikolettopoulos, Fourth Grade

**Austin Elementary School**

Bonnie Brink, Special Education

**Birnham Woods Elementary School**

Amanda Wyatt, Special Education-Life Skills

**Caney Creek High School**

Christopher Ganyo, Social Studies

**Cox Intermediate School**

Heather Dolphin, Science/Social Studies

**Finance Department**

Duketrice Clark, Travel Coordinator

**Giesinger Elementary School**

Summer Dollar, Pre-Kindergarten

**Gordon-Reed Elementary School**

Courtney Franks, Kindergarten

**Grand Oaks High School**

Zhaoye Pack, Chinese

**Hailey Elementary School**

Andrea Gililland, First Grade

**Hope Elementary School**

Kayla Pushor, Campus Instructional Coach-Elementary/Intermediate Language Arts

**Houston Elementary School**

Omar Enriquez, Family Engagement Liaison

Stephanie Stoker, Second Grade

**Irons Junior High School**

Kelly Davis, Math

**McCullough Junior High School**

Jodi Altazin, School Nurse

Carlene Ragusa, Language Arts

**Oak Ridge High School**

Kristen Damon, Special Education-Social Development Class

**Patterson Elementary School**

Meredith Peterson, Pre-Kindergarten

**Reaves Elementary School**

Larhonda Wiley, First Grade

**Special Education Department**

Samantha Herriman, District Special Education Facilitator

**Stewart Elementary School**

Lauren Dalton, First Grade

**Teaching and Learning Department**

Teresa Carroll, Elementary Mathematics Specialist

**Travis Intermediate School**

Jessica Gibson, Campus Instructional Coach-Elementary/Intermediate Math

**Wilkinson Elementary School**

Megan Masiel, Special Education

**Personnel Retirements (*Information Only*)****Academy of Engineering and Science**

Michael Papadimitriou, Headmaster

**Caney Creek High School**

Sarah Jenkins, Special Education-Life Skills

**Child Nutrition Department**

Sheri Rutherford, Field Supervisor

**Conroe High School**

Dawn Foy, English

**Finance Department**

Mary Head, Director of Payroll

**Student Support Services Department**

Rodrigo Chaves, Director of Community Outreach and Dropout Prevention

**The Woodlands High School**

Jenette Champagne, Chemistry

**Employment of Professional Personnel****Austin Elementary School**

Marissa Gonzalez, Educational Diagnostician

**Birnam Woods Elementary School**

Lacey Garrett, Special Education

Jennifer Walburt, Special Education-Life Skills

**Bozman Intermediate School**

Juliana Morris, Sixth Grade

**Caney Creek High School**

Marissa Stevens, Math

**Conroe High School**

Kassidy Carranza, Academic Interventionist

Krista Malizia, Social Studies

Eric Thompson, Special Education

Sebastian Warnement, Science

**Gordon-Reed Elementary School**

Chelsea Rodriguez, Kindergarten

**Hines Elementary School**

Viktoria Ford, Second Grade

**Houston Elementary School**

Amaris Hollis, Special Education

**Knox Junior High School**

Tiffany Taylor-Jordan, Educational Diagnostician

**McCullough Junior High School**

Samantha Neve, Nurse

Alexis Swan, Language Arts

**Patterson Elementary School**  
Katrina Serghiou, Kindergarten

**Peet Junior High School**  
Terrie Moffitt, Science  
Keylin Rodriguez, Science

**Reaves Elementary School**  
Joshua Strecker, First Grade

**Rice Elementary School**  
Chance Duncan, Kindergarten

**Special Education Department**  
Gina Medrano, Speech Language Pathologist Assistant

**Stewart Elementary School**  
April Rascoe, Kindergarten

**Suchma Elementary School**  
Shannon Japp, Educational Diagnostician

**Employment of Substitute Teachers (*Information Only*)**

Madeleine Allison  
Kristin Bergfield  
Raquel Billingsley  
Katie Boynton  
Michelle Corona  
Mary Cox  
Hoyt Criss Jr.  
Joy Cross  
Maria De La Parra  
Magdoline Elhindi  
Marissa Gabehart  
Valerie Garcia

Terry Harris  
Stacie Hunter  
Daniel Lehmann  
Sherri Loyacano  
Ellyse Morris  
Pauline Neto  
William North  
Riley O'Brien  
Olusoji Ojebode  
Ellen Pate  
Dilenia Perez  
Bianca Sanchez

Kalpana Sharma  
Zaina Siddique  
Gayatri Thangella  
Aleshia Thomas  
Lindsay Thornhill  
Aline Trajano  
Mariana Velandia  
Jessalon Vercher  
Deepa Vivek  
Steven Ward  
Karis Wood

Recommended by:

Dr. Curtis Null  
*Superintendent of Schools*

Submitted by:

Paula Green  
*Executive Director of Human Resources*

## **Consider and Approve Report on Cooperative Fees Paid by Conroe ISD for Fiscal Year 2022-2023**

### **Recommendation:**

That the Conroe Independent School District Board of Trustees approve this report of purchasing cooperative fees paid by the Conroe ISD for the fiscal year 2022-2023, as submitted by Mr. Darrin Rice, Chief Financial Officer, Mr. Rick Reeves, Director of Procurement & Business Services, and as recommended by Dr. Curtis Null, Superintendent of Schools.

### **Explanation:**

State law requires that school districts disclose the amounts spent on purchasing cooperative fees on an annual basis. Specifically, it states:

Sec. 44.0331. MANAGEMENT FEES UNDER CERTAIN COOPERATIVE PURCHASING CONTRACTS. (a) A school district that enters into a purchasing contract valued at \$25,000 or more under Section 44.031(a)(5), under Subchapter F, Chapter 271, Local Government Code, or under any other cooperative purchasing program authorized for school districts by law shall document any contract-related fee, including any management fee, and the purpose of each fee under the contract. (b) The amount, purpose, and disposition of any fee described by Subsection (a) must be presented in a written report and submitted annually in an open meeting of the board of trustees of the school district. The written report must appear as an agenda item.

The Conroe Independent School District is currently involved with fourteen (14) organizations that provide cooperative purchasing agreements, as follows:

1. **Central Texas Purchasing Alliance (CTPA)** – This alliance is composed exclusively of Texas public school districts (over 200 statewide) and their purchasing representatives and offers various benefits to its members, including but not limited to cost-saving opportunities on the purchase of goods and services through shared competitively awarded contracts and the sharing of ideas, information, and resources to create efficiencies and provide professional development opportunities within each district's purchasing organization. Participation in this purchasing alliance currently requires each member district to pay a flat annual administrative fee of \$150.
2. **Educational and Institutional (E&I) Cooperative Services** – E&I Cooperative Services is a national not-for-profit cooperative with access to a variety of suppliers which Conroe ISD joined primarily to utilize the American Express corporate card/procurement card program. The E&I cooperative charges its member suppliers an administrative fee that varies between contracts and ranges between one percent (1%) and five percent (5%) of the total purchases made by its cooperative members under each contract. The district received a rebate check for \$31.31 for this fiscal year.

3. **Harris County Department of Education (Choice Partners Cooperative)** – The Choice Partners Cooperative is a division of the Harris County Department of Education (HCDE). Choice Partners is a national purchasing cooperative that offers access to various categories of contracts including facilities planning, a variety of supplies, food products, technology items, and energy conservation contractors. Fees charged by the cooperative range between two to four percent (2% - 4%) of the cost of purchases by co-op members which are paid to the cooperative by the vendors.
4. **Houston Galveston Area Council (H-GAC)** – H-GAC Buy is a "Government-to-Government" procurement service available nationwide. Governmental entities have been procuring products and services through H-GAC Buy for over 30 years. Conroe ISD primarily uses this cooperative for school bus purchases. A flat fee of \$800 is charged to the District for each purchase order for school buses. Fees charged by the cooperative range between fifteen one-hundredths to three percent (0.15% to 3.0%) of total sales based on product type and quantity and are paid to the cooperative by the vendors.
5. **Sourcewell** – Formerly known as NJPA, Sourcewell is a service cooperative created by the Minnesota legislature as a local unit of government. Sourcewell is governed by locally elected municipal officials and school board members. As a public agency, all Sourcewell employees are government employees and are governed by a Board of Directors. Sourcewell offers Conroe ISD access to a broad range of product and service categories. Sourcewell cooperative collects an administrative fee from its member suppliers that varies per contract and ranges between a quarter percent (0.25%) and two percent (2%) of the total purchases made by each cooperative member under each contract.
6. **OMNIA Partners** – OMNIA Partners is a purchasing and supply chain management company that covers both private and public sectors with a portfolio of over 60,000 suppliers. OMNIA Partners | Public Sector is comprised of two nationally recognized cooperatives, U.S. Communities, and National IPA. OMNIA Partners collects an administrative fee from its member suppliers that varies per contract and ranges between one percent (1%) and four percent (4%) of the total purchases made by each cooperative member under each contract.
7. **EPIC 6 / Region 6 Education Service Center** – EPIC 6, sponsored by Region 6 ESC, is located in Huntsville, TX, and currently supports over 92 public school districts. Region 6 ESC provides Conroe ISD access to the many staff development services it offers and/or the purchasing cooperatives it sponsors. EPIC 6 currently does assess a 1.5% administrative fee to its vendors.
8. **Region 19 Education Service Center (Allied States Cooperative or “ASC”)** – Region 19 ESC is located in El Paso, TX, and currently supports over 10 independent school districts and over 5 charter schools. Region 19 ESC provides Conroe ISD access to the many services it offers and/or the purchasing cooperatives it sponsors. Conroe ISD entered

into an Interlocal agreement with Region 19 ESC in March 2015. Region 19 ESC currently does not assess any membership or administrative fees to its members.

9. **School Purchasing Alliance (SPA)** – The School Purchasing Alliance is a procurement and support services purchasing cooperative formed by a group of southeast Texas school districts in partnership with Marketplace Alliance as a managing consultant and New Caney ISD as the Lead Agency. The main objective of this Interlocal cooperative is to provide volume purchasing power for specific Child Nutrition products and services to its over 35-member school districts located within the Texas Department of Agriculture (TDA) Region 3 commodity distribution area. The SPA cooperative covers its operating costs by administering a vendor fee of three-quarters of a percent (0.75%) of total purchases processed by its member school districts.
10. **Texas Association of School Boards / TASB (BuyBoard cooperative)** – This cooperative is open to all state and local governments. The operation is financed by a two percent (2%) service fee collected from vendors based on purchases made by cooperative members. A sliding scale rate is charged to vendors for single purchase orders over \$25,000. A flat fee of \$400 is charged to the District for purchases of motor vehicles and \$800 for buses. BuyBoard also issues rebate payments to eligible members when they collect more in vendor service fees than needed to cover its annual expenditures. For this fiscal year, Conroe ISD received a rebate from BuyBoard for \$61,673.00 for its participation with the co-op.
11. **Texas Comptroller of Public Accounts (CPA) State of Texas CO-OP Purchasing Program** – Created by legislation in 1979, the Texas Procurement and Support Services (TPASS) cooperative purchasing program (State of Texas CO-OP) awards and manages hundreds of statewide contracts on behalf of more than 200 state agencies and 1,700 local government agencies. Contracts include regular state contracts known as the State of Texas CO-OP Purchasing Program and Texas Multiple Award Schedules (TXMAS) contracts, which are Texas-approved versions of federal General Services Administration Contracts. The fee to participate in this program is \$100 per year.
12. **Texas Department of Information Resources (DIR)** – DIR negotiates contracts with major IT hardware, software, and service providers based on the combined buying power of state and local government customers and the public education community. DIR has an administrative fee cap of two percent (2%) for the Cooperative Contracts Program, which is paid directly to DIR by vendors based on the volume of purchases.
13. **The Interlocal Purchasing System (TIPS)** – TIPS purchasing cooperative began in 2002 as a small regional cooperative of the Region 8 Education Service Center. Region 8 ESC maintains its role as the Lead Agency for this now national cooperative. All TIPS contracts are awarded by the Region 8 ESC seven-member Board of Directors, and each TIPS vendor has met strict Competitive Bidding Process guidelines established by the administration and TIPS legal team and statute Chapter 44.031 of the Texas Education Code. TIPS does

not assess any membership or administrative fees to its members. TIPS also issues rebates to eligible members. For the fiscal year, Conroe ISD received a rebate of \$367.71.

14. **Texas Educational Employers Benefit Cooperative (TEEBC)** – The TEEBC is a non-profit cooperative solely focused on employee benefit programs for Texas educational entities. Conroe ISD joined the TEEBC in June 2017. The TEEBC does not assess any membership or administrative fees to its members.

**I. Cooperative Fees Paid in 2022 – 2023 School Year:**

Because the District cannot determine the exact amount of rebates or fees that vendors remit to cooperatives, nor what percentage of these fees the vendor may pass on to the District, we cannot provide exact figures on all fees incurred indirectly by the District in association with each purchasing cooperative. Nevertheless, below is a list of the known fees the District incurred directly as part of participation in the following cooperatives:

<b>ORGANIZATION NAME</b>	<b>FEES PAID</b>
TASB BuyBoard Cooperative Purchasing	\$0.00
Central Texas Purchasing Alliance	\$150.00
Choice Partners - HCDE - Harris County Dept of Education	\$0.00
DIR - Dept of Information Resources	\$0.00
EPIC 6 - Region 6 - Education Service Center	\$0.00
CPA - Texas Comptroller of Public Accounts/State of Texas Co-op	\$100.00
Omnia Partners	\$0.00
Tips/Taps - The Interlocal Purchasing Systems	\$0.00
SPA – School Purchasing Alliance	\$0.00
E&I – Educational and Institutional Cooperative Services	\$0.00
ESC 19 – Education Service Center / Allied States Co-op	\$0.00
TEEBC – Texas Educational Employers Benefit Cooperative	\$0.00
HGAC – Houston Galveston Area Council	\$0.00
Sourcewell	\$0.00



**Policy Reference:** Legal and Local Board Policy CH

Recommended by:

Dr. Curtis Null  
*Superintendent of Schools*

Submitted by:

Mr. Darrin Rice  
*Chief Financial Officer*

Mr. Rick Reeves  
*Director of Procurement & Business Services*

## **Consider and Approve a Resolution Authorizing the District to enter into a Retail Sales Interlocal Agreement for Electricity with the 791 Purchasing Cooperative and Authorize the Superintendent to Negotiate and Execute any Documents Necessary to Effectuate the Agreement**

### **Recommendation:**

That the Conroe Independent School District Board of Trustees approve the District entering into an interlocal agreement with the 791 Purchasing Cooperative and authorizing the superintendent to execute the necessary documents as submitted by Mr. Darrin Rice, Chief Financial Officer, and Mr. Rick Reeves, Director of Procurement & Business Services, and as recommended by Dr. Curtis Null, Superintendent of Schools.

### **Explanation:**

The “Texas Electric Choice Act” of 1999 deregulated the purchase of certain electrical services. Previously, utility companies combined all the costs for electrical generation, transmission, distribution, and other general services into one package price and billed consumers for that cost. The “Texas Electric Choice Act” requires that these four categories be separated. Two areas (generation and general services) have been deregulated with pricing based on the market. The other two areas (transmission and distribution) are still regulated by the Public Utility Commission. The utility companies will price these on a cost-recovery basis. Currently, there are 15 eligible facilities in the Grand Oaks High School feeder zone. All future campuses in the area would also fall under this agreement.

Currently, the District is under an interlocal agreement through the Texas General Land Office. As of January 1, 2024, the GLO is no longer able to sell power, thus creating the need to join the 791 Purchasing Cooperative to maintain a fixed rate for electricity with the current provider in the area, Champion Energy Services, LLC. Champion Energy was awarded on RFP #791-2020-03-001 Retail Electric Providers by the 791 Purchasing Cooperative for an initial contract term through 3/31/2025 with an option to renew for an additional five-year term through 3/31/2030. The District will set the contract price applicable to the term period as a not to exceed amount. Based on current market conditions, the District should realize significant savings for its electricity purchases under the 791 interlocal agreement. The final rate will lock in at the execution of the contract.

### **Policy Reference:** Legal BAA

Recommended by:

Dr. Curtis Null  
*Superintendent of Schools*

Submitted by:

Darrin Rice  
*Chief Financial Officer*

Mr. Rick Reeves  
*Director of Procurement & Business Services*

## MASTER INTERLOCAL AGREEMENT

This Master Interlocal Agreement ("Agreement") is made by and between 791 Purchasing Cooperative ("791 COOP") and \_\_\_\_\_ ("End User"), (collectively referred to as the "Parties" or individually as the "Party") acting herein by and through their respectively authorized officers, agents, and/or employees.

### PURPOSE

**WHEREAS**, the federal, state, and territorial governments of the United States of America have expressly authorized and encouraged use of cooperative purchasing agreements to increase quality and efficiency in purchasing for public, publicly funded, and other legally authorized entities; and

**WHEREAS**, 791 Purchasing Cooperative LLC through its purchasing cooperative named 791 Purchasing Cooperative (791 COOP) is committed to providing cooperative purchasing contracts with lead public agencies to eligible organization, including, but not limited to, public and private K12 schools, cities, counties, institutions of higher education and other eligible units of government ("Authorized Users") in all states in order to increase quality and efficiency in purchasing; and

**WHEREAS**, 791 COOP is authorized to contract with the End User entity through Chapter 791 of the Texas Government Code, Chapter 252, 262 and 2269 of the Texas Government Code, Chapter 44 of the Texas Education Code, and other relevant federal and state laws to provide goods and service through legally compliant mechanisms; and

**WHEREAS**, The Parties wish to enter into this Agreement to maximize spending power of End User entity and provide increased efficiency in the sourcing and purchase of goods and services; and

**WHEREAS**, the governing bodies of the Parties, individually and corporately do hereby adopt and find the foregoing promises as findings of said Authorized Users; and

**NOW THEREFORE**, premises considered, and in consideration of and conditional upon the mutual covenants and agreements herein, the Parties herein mutually agree as follows:

### AGREEMENT

- 1. Term:** This Agreement is effective for ten (10) years from the date of the last signature and shall automatically renew annually unless either party gives sixty (60) days prior written notice of non-renewal.
- 2. Permissions:** This Agreement shall: (1) Allow Authorized User/End User entities to purchase goods and services by purchase order, contract, agreement, or other legally permitted mechanism through 791 COOP's competitively awarded vendor list; (2) allow the Authorized User to access 791 COOP's cooperative contracts to purchase products or services from vendors which have been awarded contracts through statutorily authorized methods; and (3) allow the Authorized User/End User entities to access 791 COOP subject matter expertise to facilitate best practices in sourcing and procurement.
- 3. Relationship:** The relationship between the Parties is that of Independent Contractor. Neither Party has the authority to bind the other in any manner beyond the terms of this Agreement. The

End User entity may be required to enter into subsequent contractual arrangements with 791 COOP to ensure pricing, standards, and compliance, and for specific products or services.

4. **Confidentiality and Safeguarding:** To the extent permitted and/or required by laws of Authorized User's operation's jurisdiction, proprietary information and intellectual property of 791 COOP will be shielded from public inquiry without prior written consent of 791 COOP.
5. **Venue and Governing Law:** The Parties covenant and agree that any litigation relating to this agreement, the terms, and conditions of the agreement will be interpreted according to the laws of the State of Texas and venue shall be exclusively in Bexar County, Texas.

_____	_____
Jeffrey Shokrian, President	Date
791 Purchasing Cooperative LLC	

_____	_____	_____
Authorized User Representative	Date	Governing Body Approval Date

_____	_____
Entity Name	Entity Address (Principal Office)

_____	_____
Entity Contact Telephone Number	Entity Contact E-mail Address

## **Consider and Adopt the 2024-2025 and 2025-2026 School Calendars**

### **Recommendation:**

That the Conroe Independent School District Board of Trustees adopt calendars for the 2024-2025 and 2025-2026 school years, as submitted by Dr. Hedith Saucedo-Upshaw, Assistant Superintendent, and as recommended by Dr. Curtis Null, Superintendent of Schools.

### **Explanation:**

For over five months, the District in conjunction with the District Level Planning and Decision-Making Committee, has worked with the community, its staff, and the Board to develop school calendars for the coming school year. The District Level Planning and Decision-Making Committee, at its meeting on January 10, 2024, after review and discussion of the approximately 26,000 comments and suggestions submitted by staff, parents, and community members, as well as the approximately 16,000 responses to the District's most recent calendar survey, voted unanimously to recommend to the Board of Trustees the attached calendars for the 2024-2025 and 2025-2026 school years.

**Policy Reference:** EB Legal and Local

Recommended by:

Dr. Curtis Null  
*Superintendent of Schools*

Submitted by:

Dr. Hedith Saucedo-Upshaw  
*Assistant Superintendent of Teaching and Learning*



August 2024	September 2024	October 2024	November 2024
S M TU 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	S M TU 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	S M TU 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	S M TU 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
December 2024	January 2025	February 2025	March 2025
S M TU 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	S M TU 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	S M TU 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	S M TU 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
April 2025	May 2025	June 2025	July 2025
S M TU 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	S M TU 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	S M TU 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	S M TU 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

	<b>Holiday</b>
	<b>Early release (Students)</b>
	<b>Workday for staff (No students)</b>
	<b>Teacher professional learning (No students)</b>
	<b>Teacher exchange day (No students)</b>

## Report Cards

Individual campuses will report distribution date for report cards after each grading period.

## Days of Instruction

	Students	Teachers
1st Semester	83	93
2nd Semester	89	94
<b>Total Days</b>	<b>172</b>	<b>187</b>

## Grading Periods

1st Semester	
Grading period	Ends
1st	October 10
2nd	December 20
2nd Semester	
Grading period	Ends
1st	March 7
2nd	May 23

## Students

Starting date	August 14
Ending date	May 23

## Staff

Starting date	August 5
Ending date	May 28

## Student Holidays

Labor Day	September 2
Holiday	October 11 - 14
Holiday	November 4 - 5
Thanksgiving	November 25 - 29
Winter Break	Dec. 23 - Jan. 6
Martin Luther King, Jr. Day	Jan. 20
Holiday	February 14
Presidents' Day	February 17
Spring Break	March 10 - 14
Holiday	April 18 - 21
Memorial Day	May 26

## Student Early Release

December 20
May 23

## Teacher Work Days

August 5
August 13
January 6
May 27

## Teacher Professional Learning Days

August 6 - 12
November 5

## Teacher Exchange Days (5 days exchanged for professional learning)

October 11
November 4
February 14
April 21
May 28



August 2025	September 2025	October 2025	November 2025
S M TU 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	S M TU 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	S M TU 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	S M TU 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
December 2025	January 2026	February 2026	March 2026
S M TU 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	S M TU 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	S M TU 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	S M TU 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
April 2026	May 2026	June 2026	July 2026
S M TU 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	S M TU 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	S M TU 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	S M TU 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

	<b>Holiday</b>
	<b>Early release (Students)</b>
	<b>Workday for staff (No students)</b>
	<b>Teacher professional learning (No students)</b>
	<b>Teacher exchange day (No students)</b>

## Report Cards

Individual campuses will report distribution date for report cards after each grading period.

## Days of Instruction

	Students	Teachers
1st Semester	83	93
2nd Semester	89	94
<b>Total Days</b>	<b>172</b>	<b>187</b>

## Grading Periods

1st Semester	
Grading period	Ends
1st	October 9
2nd	December 19
2nd Semester	
Grading period	Ends
1st	March 6
2nd	May 22

## Students

Starting date	August 13
Ending date	May 22

## Staff

Starting date	August 4
Ending date	May 27

## Student Holidays

Labor Day	September 1
Holiday	October 10 - 13
Holiday	November 3 - 4
Thanksgiving	November 24 - 28
Winter Break	Dec. 22 - Jan. 5
Martin Luther King, Jr. Day	Jan. 19
Holiday	February 13
Presidents' Day	February 16
Spring Break	March 9 - 13
Holiday	April 3 - 6
Memorial Day	May 25

## Student Early Release

December 19
May 22

## Teacher Work Days

August 4
August 12
January 5
May 26

## Teacher Professional Learning Days

August 5 - 11
November 4

## Teacher Exchange Days (5 days exchanged for professional learning)

October 10
November 3
February 13
April 6
May 27

## **Consider and Approve Attendance Zones for Bartlett Elementary and Additional Elementary Campuses within the Caney Creek and Conroe High Feeder Zones**

### **Recommendation:**

That the Conroe Independent School District Board of Trustees approve the initial attendance boundary for Janet K. Bartlett Elementary, along with the other attendance zone adjustments for elementary schools in the Caney Creek and Conroe High feeder Zones, as submitted by Mr. Chris McCord, Assistant Superintendent for Operations and Dr. Curtis Null, Superintendent of Schools.

### **Explanation:**

In September 2023, the District established an Attendance Boundary Committee to make a recommendation for the attendance zone for Janet K. Bartlett Elementary, which will open to serve Pre-K through fourth-grade students in August 2024. In addition to studying attendance boundaries related to Bartlett Elementary, the Committee also considered additional attendance zone changes to other elementary campuses within the Caney Creek and Conroe feeders. The process included presentations and getting feedback from the community. The District also made information about the process and the changes that were under consideration available on the District's website.

Accordingly, the Committee recommends approval of Scenario 9.1.2 for the initial attendance boundary for Janet K. Bartlett Elementary and select other Caney Creek and Conroe High elementary campuses to address enrollment growth at schools that are over capacity.

**Policy Reference:** Legal and Local Board Policy FDB

Recommended by:

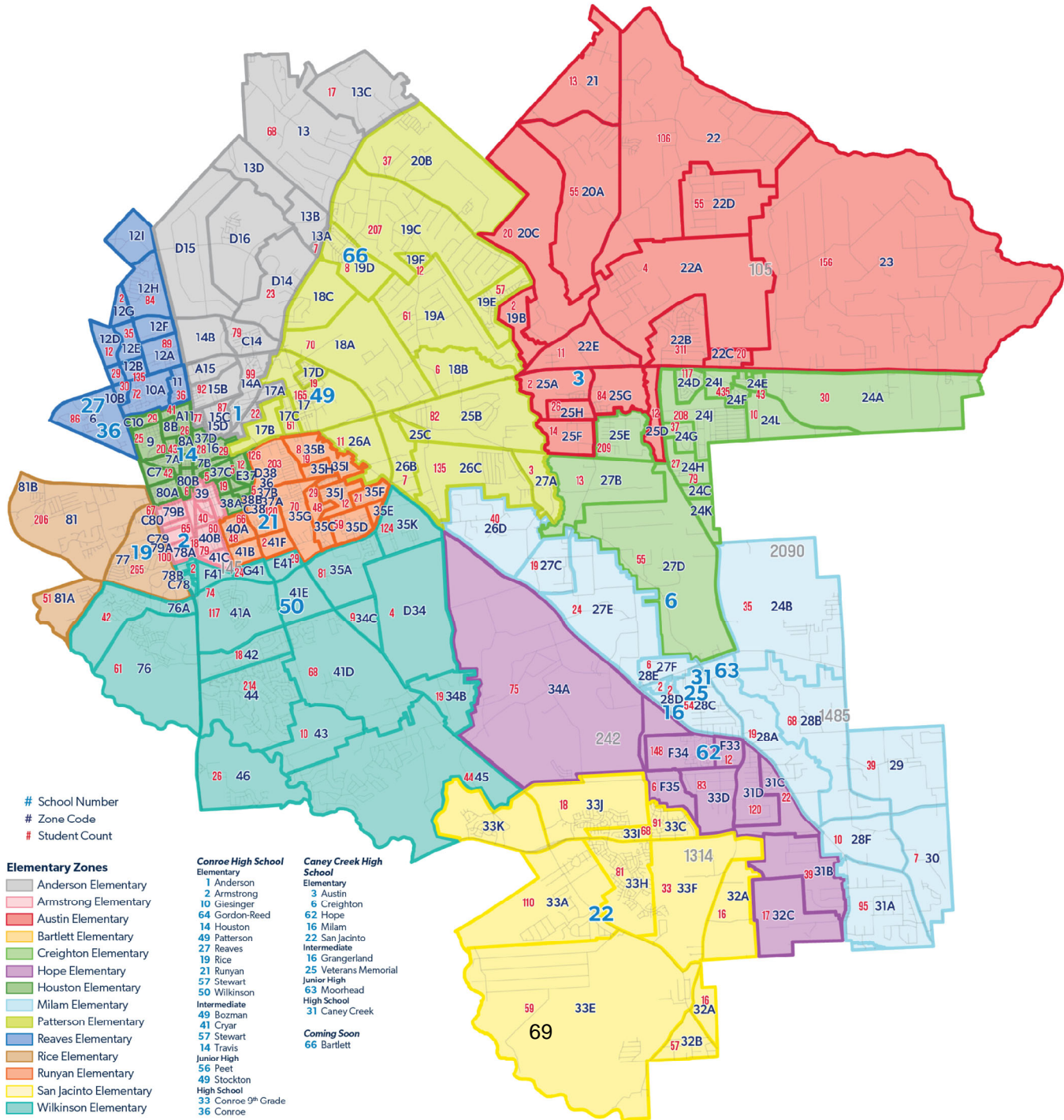
Dr. Curtis Null  
*Superintendent of Schools*

Submitted by:

Mr. Chris McCord  
*Assistant Superintendent for Operations*



# 2023-2024 • CURRENT ELEMENTARY MAP



# BARTLETT ELEMENTARY • SCENARIO 9.1.2

## Recommendation

**Anderson to Bartlett**  
13, 13A, 13B, 13C, 13D, D16, D14

**Reaves to Anderson**  
12G, 12H, 12I

**Patterson to Runyan**  
17B, 17C

**Runyan to Houston**  
40A, 41B

**Wilkinson to Rice**  
76A

**Runyan to Patterson**  
35D, 35E, 35F

**Wilkinson to Patterson**  
35A, 35K

**Austin to Bartlett**  
20A, 20C, 21, 22, 22A, 22D

**Creighton to Austin**  
24A, 24E, 24F, 24I

**Austin to Creighton**  
25D

**Creighton to Milam**  
24C, 24G, 24H, 24K

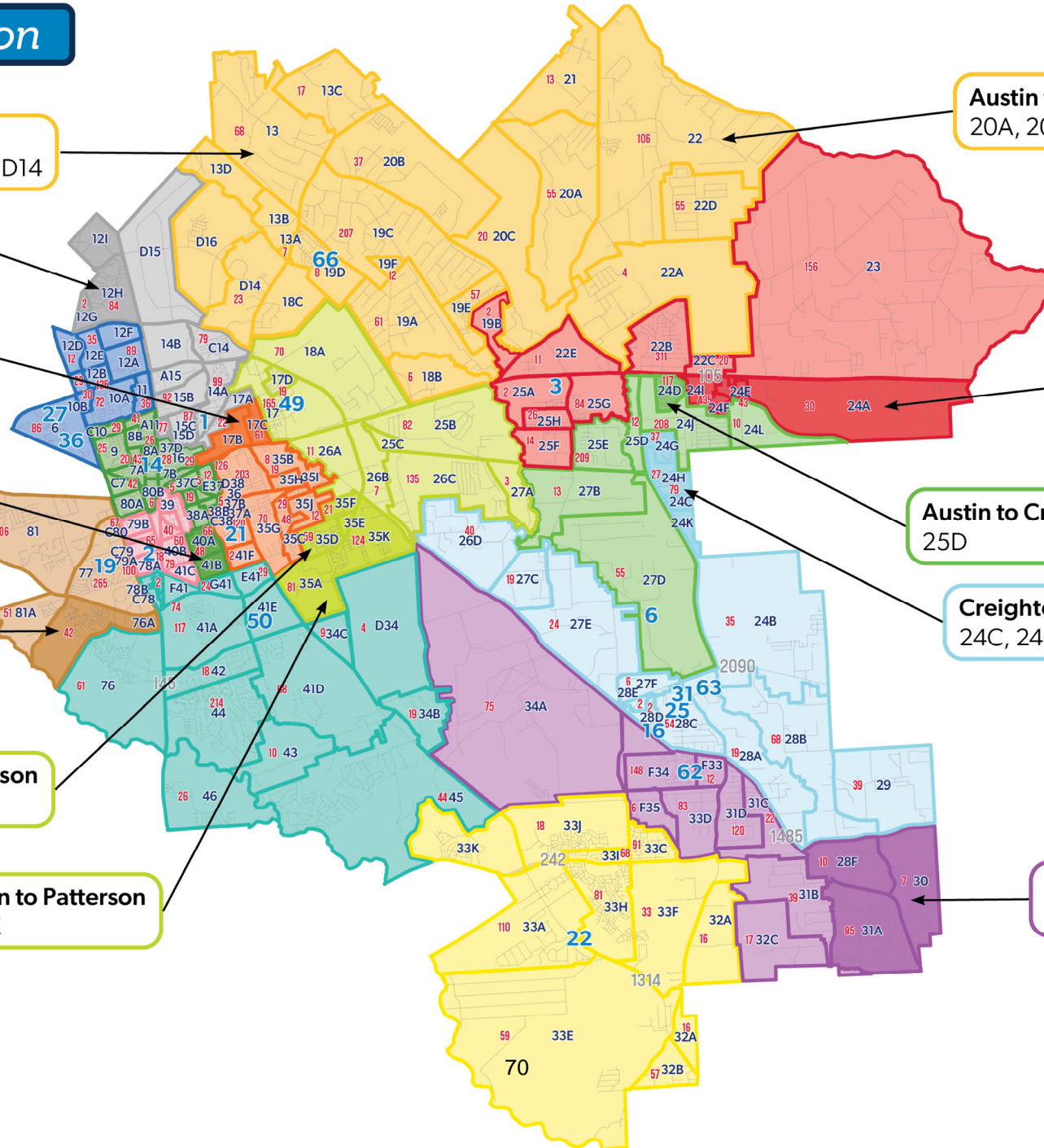
**Milam to Hope**  
31A, C32, 28F, 30

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# BARTLETT ELEMENTARY • SCENARIO 9.1.2

Committee Recommendation

COMPARISON & IMPACT CHARTS

Anderson			Armstrong					Austin					Creighton					Hope					Houston					
700			650					875					650					925					900					
138			125					82					123					104					76					
845			557					1346					1226					788					762					
With Transfers	% With Transfers	EcoDis	Total	% of Cap	With Transfers	% With Transfers	EcoDis	Total	% of Cap	With Transfers	% With Transfers	EcoDis	Total	% of Cap	With Transfers	% With Transfers	EcoDis	Total	% of Cap	With Transfers	% With Transfers	EcoDis	Total	% of Cap	With Transfers	% With Transfers	EcoDis	Total
709	101%	N/A	619	95%	619	95%	N/A	1016	116%	1016	116%	N/A	990	152%	990	152%	N/A	626	68%	626	68%	N/A	575	64%	575	64%	N/A	540
709	101%	85%	494	76%	619	95%	98%	934	107%	1016	116%	81%	867	133%	990	152%	94%	522	56%	626	68%	84%	499	55%	575	64%	96%	423
680	97%	83%	494	76%	619	95%	98%	738	84%	820	94%	87%	624	96%	747	115%	95%	637	69%	741	80%	86%	667	74%	743	83%	94%	451
Patterson			Reaves					Rice					Runyan					San Jacinto					Wilkinson					
925			675					625					575					700					900					
125			137					61					44					49					34					
1420			807					807					879					930					1323					
With Transfers	% With Transfers	EcoDis	Total	% of Cap	With Transfers	% With Transfers	EcoDis	Total	% of Cap	With Transfers	% With Transfers	EcoDis	Total	% of Cap	With Transfers	% With Transfers	EcoDis	Total	% of Cap	With Transfers	% With Transfers	EcoDis	Total	% of Cap	With Transfers	% With Transfers	EcoDis	Total
1066	115%	N/A	747	111%	747	111%	N/A	583	93%	583	93%	N/A	683	119%	683	119%	N/A	582	83%	582	83%	N/A	959	107%	959	107%	N/A	0
1066	115%	73%	610	90%	747	111%	86%	522	84%	583	93%	48%	639	111%	683	119%	79%	533	76%	582	83%	76%	942	105%	959	107%	55%	0
902	98%	72%	524	78%	661	98%	88%	564	90%	625	100%	47%	452	79%	496	86%	80%	533	76%	582	83%	76%	695	77%	712	79%	57%	799

OUTGOING														Anderson
Armstrong	Austin	Creighton	Hope	Houston	Milam	Patterson	Reaves	Rice	Runyan	San Jacinto	Wilkinson			
0	308	255	0	0	115	449	86	0	248	0	247			

INCOMING														Anderson
Armstrong	Austin	Creighton	Hope	Houston	Milam	Patterson	Reaves	Rice	Runyan	San Jacinto	Wilkinson			
0	112	12	115	168	143	285	0	42	61	0	0			

## **Receive Recommendation from the School Health Advisory Council Regarding Requiring Parents to Opt Into Human Sexuality Instruction**

### **Recommendation:**

That the Conroe Independent School District Board of Trustees receive a recommendation from the School Health Advisory Council to continue to require parents to opt their student into receiving human sexuality instruction as submitted by Dr. Hedith Upshaw, Assistant Superintendent for Teaching and Learning, and as recommended by Dr. Curtis Null, Superintendent of Schools.

### **Explanation:**

Texas Education Code §28.004(i-2) will expire on August 1, 2024. This provision requires parents to opt their child into receiving human sexuality instruction. The School Health Advisory Council recommends that after this provision expires, the District continue to require written parent permission before a student can receive human sexuality instruction. The provision requiring parent consent was not renewed during the 88<sup>th</sup> Legislative Session. Therefore, to continue to require written parent consent after August 1, 2024, the District should either add the requirement to the administrative procedure EHAA *Basic Instructional Program: Required Instruction* or add the requirement to Board Policy EHAA (Local).

**Policy Reference:** Legal Board Policies BDF and EHAA

Recommended by:

Dr. Curtis Null  
*Superintendent of Schools*

Submitted by:

Dr. Hedith Upshaw  
*Assistant Superintendent for Teaching and Learning*

## **Consider and Select Construction Manager-at-Risk for the New Junior High School Project in the Conroe Feeder Zone and Authorize the Superintendent to Negotiate and Execute the Construction Manager-at-Risk Documents**

### **Recommendation:**

That the Conroe Independent School District Board of Trustees approve the selection of a construction manager-at-risk for the New Junior High School Project in the Conroe Feeder Zone and authorize the Superintendent to negotiate and execute the construction manager-at-risk documents as submitted by Easy Foster, Executive Director of Planning and Construction, and as recommended by Dr. Curtis Null, Superintendent of Schools.

### **Explanation:**

Board Policy CV Local *Facilities Construction* deems construction manager-at-risk the project delivery/contract award method that provides the best value to the District for construction projects valued at or above \$100,000. Accordingly, the District's architect for the project, DLR prepared and CISD published a request for qualifications for a construction manager-at-risk. Eight companies responded to the request for qualifications. In accordance with state law, and after review of each responder's qualifications, five companies, Durotech, Inc., Gilbane Building Company, Joeris General Contractors, LLC., Satterfield & Pontikes Construction, and Tellepsen Builders, L.P., were asked to participate in the second step of the two-step procurement process.

Durotech, Inc., was selected as the offeror who submitted the proposal determined to be the best value for the District based on the District's published criteria and its ranking evaluation. Texas Government Code Chapter 2269.254(d) requires that the District make the rankings of the offerors public within seven days of the contract being awarded. Although the contract has not yet been awarded, the District is publishing the rankings as determined by the selection committee. The rankings by the committee are attached.

The selection committee for these projects included the following: Mr. Darrin Rice, CFO; Mr. Chris McCord, Assistant Superintendent of Operations, Mr. Marshall Schroeder, Executive Director of Maintenance; Mr. Easy Foster, Executive Director of Planning and Construction; and Mr. Ryan Attebery, Assistant Director of Construction. Mr. Rick Reeves, Director of Procurement and Business Services, served as Facilitator. Mr. Kirk Madison of DLR served as advisor to the committee.

Upon selection by the Board, the District will begin contract negotiations.

**Policy Reference:** CV Legal and Local; CVD Legal

Recommended by:

Dr. Curtis Null  
*Superintendent of Schools*

Submitted by:

Easy Foster  
*Executive Director of Planning & Construction*

**RFQL# 23-11-12 - Construction Manager-at-Risk: New Jr High School Conroe High School Feeder**

Supplier	Rank	Score	Fee	Experience and Reputation	Quality of the Offeror's Goods or Services	Safety Record	Proposed Personnel	Financial Capability	Prior History in Conroe ISD	Presentation of a Management Plan
			20.00	15.00	15.00	5.00	10.00	10.00	5.00	20.00
Durotech	1	456.00	20.00	14.00	13.80	5.00	8.80	8.00	4.80	16.80
Joeris General Contractors, Ltd	2	439.70	18.94	13.60	13.40	5.00	8.00	8.00	4.20	16.80
Tellepsen Builders, L.P.	3	430.70	19.14	13.40	13.20	5.00	7.60	8.00	3.80	16.00
Satterfield & Pontikes Constr	4	428.35	19.67	12.80	12.60	5.00	7.80	8.00	3.40	16.40
Gilbane Building Company	5	423.35	19.27	13.00	12.60	5.00	7.40	8.00	3.00	16.40

## **Consider and Select Construction Manager-at-Risk for the Caney Creek High School 9<sup>th</sup> Grade Campus Project and Authorize the Superintendent to Negotiate and Execute the Construction Manager-at-Risk Documents**

### **Recommendation:**

That the Conroe Independent School District Board of Trustees approve the selection of a construction manager-at-risk for the New Caney Creek High School 9<sup>th</sup> Grade Campus Project and authorize the Superintendent to negotiate and execute the construction manager-at-risk documents as submitted by Easy Foster, Executive Director of Planning and Construction, and as recommended by Dr. Curtis Null, Superintendent of Schools.

### **Explanation:**

Board Policy CV Local *Facilities Construction* deems construction manager-at-risk the project delivery/contract award method that provides the best value to the District for construction projects valued at or above \$100,000. Accordingly, the District's architect for the project, PBK prepared and CISD published a request for qualifications for a construction manager-at-risk. Eight companies responded to the request for qualifications. In accordance with state law, and after review of each responder's qualifications, five companies, Durotech, Inc., Harvey Builders, Joeris General Contractors, LLC., Pogue Construction Company, and Tellepsen Builders, L.P., were asked to participate in the second step of the two-step procurement process.

Durotech, Inc., was selected as the offeror who submitted the proposal determined to be the best value for the District based on the District's published criteria and its ranking evaluation. Texas Government Code Chapter 2269.254(d) requires that the District make the rankings of the offerors public within seven days of the contract being awarded. Although the contract has not yet been awarded, the District is publishing the rankings as determined by the selection committee. The rankings by the committee are attached.

The selection committee for these projects included the following: Mr. Darrin Rice, CFO; Mr. Chris McCord, Assistant Superintendent of Operations, Mr. Marshall Schroeder, Executive Director of Maintenance; Mr. Easy Foster, Executive Director of Planning and Construction; and Mr. Ryan Attebery, Assistant Director of Construction. Mr. Rick Reeves, Director of Procurement and Business Services, served as Facilitator. Mr. Cody Boyd of PBK served as advisor to the committee.

Upon selection by the Board, the District will begin contract negotiations.

**Policy Reference:** CV Legal and Local; CVD Legal

Recommended by:

Dr. Curtis Null  
*Superintendent of Schools*

Submitted by:

Easy Foster  
*Executive Director of Planning & Construction*

# RFQL# 23-11-11 - Construction Manager-at-Risk: New Caney Creek High School 9th Grade Campus

Supplier	Rank	Score 100	Fee	Experience and Reputation	Quality of the Offeror's Goods or Services	Safety Record	Proposed Personnel	Financial Capability	Prior History in Conroe ISD	Presentation of a Management Plan
			20	15.00	15.00	5.00	10.00	10.00	5.00	20.00
Durotech	1	444.15	17.63	14.00	13.80	5.00	8.80	8.00	4.80	16.80
Pogue Construction Company	2	426.00	20.00	12.80	12.60	5.00	7.60	8.00	3.00	16.20
Joeris General Contractors, Ltd	3	425.50	16.70	13.60	13.20	5.00	7.80	8.00	4.20	16.60
Tellepsen Builders, L.P.	4	420.35	16.87	13.40	13.40	5.00	7.60	8.00	3.80	16.00
Harvey Builders	5	392.45	13.29	13.00	13.20	5.00	7.20	8.00	3.00	15.80



## Receive Capital Improvements Update

**Recommendation:**

That the Conroe Independent School District Board of Trustees accept as information a capital improvements update, as submitted by Easy Foster, Director of Planning and Construction, and as recommended by Dr. Curtis Null, Superintendent of Schools.

**Explanation:**

Information regarding progress and the status of completed and current capital improvement projects will be provided at the meeting.

Recommended by:

Dr. Curtis Null  
*Superintendent of Schools*

Submitted by:

Easy Foster  
*Director Planning & Construction*

**January 2024**  
**Capital Improvements Update**

Campus	Architect/ Engineer	Contractor	Project(s)	Status % Complete
New Moorhead JrHS Caney Creek Feeder	PBK Architects	Joeris	New Construction	99% May 2023
CHS Master Plan	PBK Architects	Ellisor Constructors	Renovation/Addition	76% August 2025
ORHS Overhaul & South County CTE	Arcadis	Durotech	Renovation/Addition	96% July 2023
Safety & Security 2022	PBK Architects	Ellisor Constructors	Renovation/Addition	99% September 2022
Flex 22 - Hines Elementary in GOHS Feeder	Arcadis	Durotech	New Construction	99% May 2023
CCHS 6A Upgrades	PBK Architects	Joeris	Renovation/Addition	99% June 2023
New Central Maintenance	Arcadis	GTT Contractors	New Construction	99% August 2023
Collins Intermediate PE Classroom Addition	DLR Group	GTT Contractors	Renovation/Addition	99% July 2023
North & East Transportation Centers	PBK Architects	Joeris	Renovation/Addition	95% December 2023
Campus Renovations 2023	Arcadis	GTT Contractors	Renovation/Addition	90% April 2024
Safety & Security 2023 & 2024	PBK Architects	Ellisor Constructors	Renovation/Addition	82% December 2024
Flex 23 - Bartlett Elementary in Conroe Area	Arcadis	Durotech	New Construction	65% May 2024
Campus Renovations 2024	DLR Group	GTT Contractors	Renovation/Addition	1% Dec 2024

## Consider and Award CSP #23-10-04 Job Order Contract Program

### Recommendation:

That the Conroe Independent School District Board of Trustees consider awarding **CSP #23-10-04 Job Order Contract Program** to the following vendors for an estimated annual expenditure of \$1,000,000, and authorize the Superintendent to execute the necessary contract documents as submitted by Mr. Darrin Rice, Chief Financial Officer, and, Mr. Rick Reeves, Director of Procurement & Business Services, and as recommended by Dr. Curtis Null, Superintendent of Schools:

### Recommended Vendors

All Play, Inc.	Horizon International Group, LLC.
Ameresco, Inc.	Joeris General Contractors, Inc.
Azteca Designs and Construction	LMC Corporation
Brown & Root Industrial Services	Marshall Construction Company, Ltd.
Construction Managers of Southeast Texas, LLC.	McKenna Contracting
Cunningham Recreation	Nash Industries, Inc.
GTT General Contractors, Inc.	

### Explanation:

Competitive sealed proposals pertaining to the District's Job Order Contract Program were released in conjunction with the Gordian Group, which was approved by the Board in April 2016 to assist with the District's Job Order Contract program. The bid proposal was emailed to registered vendors through the District's electronic eBidding system and also advertised two times in *The Courier*. A pre-proposal meeting was hosted by the District and The Gordian Group approximately two weeks after the release of the bid. Vendors were asked to bid their adjustment factors based on the Gordian Group Construction Task Catalog, which contains construction-related tasks with preset Unit Prices on various construction services. All Unit Prices are based on local labor, material, and equipment prices and are for the direct cost of construction. Adjustment factor pricing will remain firm through January 31, 2025, renewing annually with four optional one-year terms through January 31, 2029.

Proposals were evaluated by the Planning & Construction Department and reviewed by the Purchasing Department. Best Value offers are recommended for award as noted on the attached tabulation sheet. Funds are provided in the General Fund.

**Policy Reference:** Legal and Local Board Policies CV, CVF Legal

Recommended by:

Dr. Curtis Null  
*Superintendent of Schools*

Submitted by:

Mr. Darrin Rice  
*Chief Financial Officer*

Mr. Rick Reeves  
*Director of Procurement & Business Services*

## **CSP#23-10-04 JOB ORDER CONTRACT PROGRAM**

**Consistent with the selection criteria described in Section 44.031(b) of the Texas Education Code and Chapter 2269, Subchapter F of the Texas Government Code, the Conroe Independent School District will apply the following selection criteria for use in this selection process:**

- A. The Award Criteria Figure is based on the bid Adjustment Factors;
- B. The proposer's experience and reputation;
- C. The proposer's safety record;
- D. Whether the proposer's financial capability is appropriate to the size and scope of the Contract;
- E. The proposer's proposed personnel;
- F. The proposer's prior experience in executing construction work for Conroe ISD;

### **EVALUATION**

### **POINTS**

The bid proposals shall be evaluated based on the following scale:

<b>Proposal Form</b>	<b>Description</b>	<b>Points</b>
A	Award Criteria Figure	30
B	Experience and Reputation	20
C	Safety Record	10
D	Financial Capability	10
E	Personnel	20
F	Prior Experience with Conroe ISD	10
Total Points		100

## CSP# 23-10-04 - Job Order Contract Program

Supplier	Rank	Score 100	Award Criteria Figure	Experience and Reputation	Safety Record	Financial Capability	Proposed Personnel	Prior Experience with Conroe ISD
Cunningham Recreation	1	94.00	30.00	20.00	10.00	10.00	20.00	10.00
Brown & Root Industrial Services	2	93.00	26.00	20.00	10.00	10.00	20.00	8.00
Nash Industries Inc	3	90.50	30.00	17.50	10.00	10.00	19.50	6.00
Horizon International Group, LLC	4	90.00	26.00	17.50	10.00	10.00	19.50	7.50
LMC Corporation	5	90.00	27.00	17.50	10.00	10.00	19.50	6.00
All Play, Inc.	6	89.00	26.00	18.00	9.00	10.00	19.50	7.50
Construction Managers of Southeast Texas, LLC	7	89.00	22.00	20.00	9.00	10.00	20.00	8.00
McKenna Contracting	8	88.50	26.00	17.50	10.00	10.00	19.50	6.00
AZTECA Designs and Construction	9	84.50	20.00	20.00	10.00	10.00	20.00	8.50
GTT General Contractors, Inc.	10	84.00	25.00	18.00	10.00	10.00	15.50	6.00
Joeris General Contractors, Ltd	11	83.00	18.00	18.00	10.00	10.00	20.00	8.00
Marshall Construction Company	12	79.00	17.00	18.00	10.00	10.00	20.00	8.00
Ameresco, Inc.	13	73.00	13.00	18.00	10.00	10.00	20.00	8.00
			24.00	10.00	8.00	10.00	15.00	6.00

Playground Contractor

## Consider and Award RFP #23-12-01 School Buses

### **Recommendation:**

That the Conroe Independent School District Board of Trustees award **RFP #23-12-01 School Buses** to the following vendors for an estimated expenditure of **\$12,000,000** and authorize the Superintendent to execute any documents necessary to effectuate the purchase, as submitted by Mr. Darrin Rice, Chief Financial Officer, and, Mr. Rick Reeves, Director of Procurement & Business Services, and as recommended by Dr. Curtis Null, Superintendent of Schools.

### **Recommended Vendors**

Longhorn Bus Sales  
Thomas Bus Gulf Coast  
Rush Bus Centers

### **Explanation:**

Request for Proposals (RFP) pertaining to the purchase of school buses for the District was emailed to registered vendors through the electronic eBidding system and advertised on the Conroe ISD Purchasing Website and multiple times in *The Courier*. Unit pricing was requested for new buses and a catalog discount to quote used vehicles through January 2025. Three vendors submitted bid responses. Proposals were evaluated by the CISD Transportation Department and reviewed by the Purchasing Department. Funds for the purchase of new buses are provided in the CISD Capital Projects fund. Best Value offers are recommended for Board award.

**Policy Reference:** Legal and Local Board Policy CH

Recommended by:

Dr. Curtis Null  
*Superintendent of Schools*

Submitted by:

Mr. Darrin Rice  
*Chief Financial Officer*

Mr. Rick Reeves  
*Director of Procurement & Business Services*

## **EVALUATION POINTS**

The bid proposals shall be evaluated based on the following scale:

TE Code	Description	Points
1	Purchase price;	60
2	Reputation of the Bidder or the Bidder's goods or services;	5
3	Quality of the Bidder's goods or services;	10
4	Extent to which the goods or services meet the needs of the District;	5
5	Bidder's past relationship with the District;	5
6	The impact on the ability of the District to comply with laws and rules relating to historically underutilized businesses;	0
7	Total long-term cost to the District to acquire the goods or services;	0
8	Bidder has its principal place of business in Texas; or employs at least 500 persons in Texas;	0
9	Warranty and service of bidder	15
	Total Points	100

**RFP #23-12-01 - SCHOOL BUSES  
TABULATION**

1	77 Passenger Bus, Type C Conventional Diesel - New Build Units						
	Supplier	Make & Model	QTY	UOM	Price	Extended	Total Evaluation Score
	Rush Bus Centers (Rush Truck Center of Texas, LP)	Blue Bird BBCV3310 DSL 2025	1	EA	\$144,290.48	\$144,290.48	86.00
	THOMAS BUS GULF COAST GP, INC	Thomas Built Buses Saf-T-Liner C2 341TS	1	EA	\$149,250.00	\$149,250.00	98.00
	Longhorn Bus Sales	IC Bus CE3411 2025	1	EA	\$150,478.00	\$150,478.00	96.00

2	77 Passenger Bus, Type C Conventional Propane - New Build Units						
	Supplier	Make & Model	QTY	UOM	Price	Extended	Total Evaluation Score
	Rush Bus Centers (Rush Truck Center of Texas, LP)	Blue Bird BBCV3310 LPG 2025	1	EA	\$158,248.79	\$158,248.79	86.11
	THOMAS BUS GULF COAST GP, INC	No Bid	1	EA	No Bid		39.44
	Longhorn Bus Sales	No Bid	1	EA	No Bid		38.11

3	53 Passenger Bus, Type C Conventional Diesel with Wheel Chair Lift - New Build Units						
	Supplier	Make & Model	QTY	UOM	Price	Extended	Total Evaluation Score
	THOMAS BUS GULF COAST GP, INC	Thomas Built Buses Saf-T-Liner C2 221TS	1	EA	\$137,500.00	\$137,500.00	100.00
	Rush Bus Centers (Rush Truck Center of Texas, LP)	Blue Bird BBCV2610 DSL 2025	1	EA	\$142,316.92	\$142,316.92	84.67
	Longhorn Bus Sales	IC Bus CE2608 2025	1	EA	\$145,625.00	\$145,625.00	95.00



4	53 Passenger Bus, Type C Conventional Propane with Wheel Chair Lift - New Build Units						
	Supplier	Make & Model	QTY	UOM	Price	Extended	Total Evaluation Score
	Rush Bus Centers (Rush Truck Center of Texas, LP)	Blue Bird BBCV2610 LPG 2025	1	EA	\$155,792.58	\$155,792.58	87.00
	THOMAS BUS GULF COAST GP, INC	No Bid	1	EA	No Bid		39.44
	Longhorn Bus Sales	No Bid	1	EA	No Bid		38.22

5	47 Passenger Bus, Type C Conventional Diesel with Wheel Chair Lift - New Build Units						
	Supplier	Make & Model	QTY	UOM	Price	Extended	Total Evaluation Score
	THOMAS BUS GULF COAST GP, INC	Thomas Built Buses Saf-T-Liner C2 221TS	1	EA	\$134,000.00	\$134,000.00	100.00
	Rush Bus Centers (Rush Truck Center of Texas, LP)	Blue Bird BBCV2311 DSL 2025	1	EA	\$140,307.26	\$140,307.26	82.44
	Longhorn Bus Sales	IC Bus CE2308 2025	1	EA	\$143,407.00	\$143,407.00	94.11

6	47 Passenger Bus, Type C Conventional Propane with Wheel Chair Lift - New Build Units						
	Supplier	Make & Model	QTY	UOM	Price	Extended	Total Evaluation Score
	Rush Bus Centers (Rush Truck Center of Texas, LP)	Blue Bird BBCV2311 LPG 2025	1	EA	\$153,318.77	\$153,318.77	86.00
	THOMAS BUS GULF COAST GP, INC	No Bid	1	EA	No Bid		39.44
	Longhorn Bus Sales	No Bid	1	EA	No Bid		37.89

## **Consider and Approve 2022-2023 Annual Comprehensive Financial Report**

### **Recommendation:**

That the Conroe Independent School District Board of Trustees consider approval of the 2022-2023 Annual Comprehensive Financial Report as submitted by Darrin Rice, Chief Financial Officer, and as recommended by Dr. Curtis Null, Superintendent of Schools.

### **Explanation:**

The Board of Trustees has received a final draft of the 2022-2023 Annual Comprehensive Financial Report (ACFR). These financial statements are required by state law and have been prepared in accordance with the requirements of the Texas Education Agency's Financial Accountability System Resource Guide. The Annual Comprehensive Financial Report must be reviewed and approved by the governing body prior to submission to the TEA. A DRAFT of the report was presented to the Audit Committee of the Conroe Independent School District Board of Trustees on Wednesday, January 10, 2024, for their review and comments. The report was favorably received by the Audit Committee and they recommend your approval. Sarah Roberts, with Weaver LLP., Independent Auditors for the District will be available for any questions you may have regarding the audit of the financial statements.

**Policy Reference:** Legal Board Policy CFA

Recommended by:

Dr. Curtis Null  
*Superintendent of Schools*

Submitted by:

Darrin Rice  
*Chief Financial Officer*



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT



# ANNUAL COMPREHENSIVE FINANCIAL REPORT

For Year Ended  
August 31, 2023





Conroe Independent School District

# ANNUAL COMPREHENSIVE FINANCIAL REPORT

*of the Conroe Independent School District*  
For the year ended August 31, 2023

**Prepared By**

**Darrin Rice**

*Chief Financial Officer*

**Karen Garza**

*Director of Finance*

**Janith Stowers**

*Business & Accounting Manager*

**Cyndi Westrup**

*Business & Accounting Manager*

**Rachael Batalla**

*Senior Accountant*

**Desiree Smith**

*Senior Accountant*



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT



# CONROE INDEPENDENT SCHOOL DISTRICT

Annual Comprehensive Financial Report  
For the Year Ended August 31, 2023

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## CERTIFICATE OF BOARD

Conroe Independent School District  
Name of School

Montgomery  
County

170-902  
Co.- Dist. Number

We, the undersigned, certify that the attached annual financial reports of the above named school district were reviewed and approved for the year ended August 31, 2023 at a meeting of the Board of Trustees of such school district on the 16<sup>th</sup> of January, 2024.

\_\_\_\_\_  
Board Secretary

\_\_\_\_\_  
Board President

# Conroe Independent School District



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT



# Introductory Section





January 10, 2024

Mr. Skeeter Hubert, President,  
Members of the Board of Trustees, and Citizens  
Conroe Independent School District  
3205 West Davis  
Conroe, TX 77304

Dear Members of the Board of Trustees and Citizens:

The Texas Education Code requires that all school districts file a complete set of financial statements with the Texas Education Agency (TEA) within 150 days of the close of each fiscal year. The financial statements must be presented in conformity with generally accepted accounting principles (GAAP) and audited by a firm of licensed certified public accountants in accordance with generally accepted auditing standards. Pursuant to that requirement, we hereby issue the Annual Comprehensive Financial Report of the Conroe Independent School District (the District) for the fiscal year ended August 31, 2023.

Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the District. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operation of the various funds and account groups of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

Management of the District is responsible for establishing and maintaining internal control structures designed to ensure that the assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

The financial statements of the District have been audited by Weaver and Tidwell LLP, a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the District for the fiscal year ended August 31, 2023, are free of material misstatement. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's financial statements for the fiscal year ended August 31, 2023, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

The independent audit of the financial statements is part of a broader, federally mandated "Single Audit" designed to meet the special need of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and legal requirements involving the administration of federal awards. These reports are available in the Single Audit section of this report. The results of the District's Single Audit for the fiscal year ended August 31, 2023, provided no instances of material weaknesses in the internal control structures or material violations of applicable laws and regulations.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The District's MD&A can be found immediately following the report of the independent auditors.

### ***Profile of the District***

Residents of the District elect a seven-member Board of Trustees (the Board), each of which serves for four years. Monthly meetings of the Board are posted and advertised as prescribed under state laws so that the Board may fulfill its charge to the students, parents, staff, and taxpayers of the District. Special meetings or study sessions are scheduled as needed. The Board has final control over all school matters except as limited by state law.

Serving the communities of Conroe, The Woodlands, Oak Ridge North, Shenandoah, and Cut 'n Shoot, the District's boundaries encompass approximately 348 square miles in Montgomery County. During the 2022-2023 fiscal year, the District operated six senior high schools (including three ninth grade campuses), three high school academies, seven junior high schools, eleven intermediate schools, five elementary/intermediate (K-6), thirty-three elementary schools, a career and technology education center, and three alternative campuses. The District serves over 73,000 students, and provides a full range of educational services appropriate to grade levels Pre-K through 12. These include regular and enriched academic education, special education for children with special needs, career and technology education, and programs for students with limited English proficiency. These basic programs are supplemented by a wide variety of offerings in fine arts and athletics.

The District's vision of where it is headed is the culmination of months of study, collective thought, and thoughtful activities by all constituent groups in the District.

### ***A Vision for CISD***

*CISD is a learning community united in its commitment to ensuring all students graduate with confidence and competence. The schools and communities work together to provide performance standards which can be applied to the real world. This is achieved through the implementation of quality in instruction, operations, and leadership.*

The goals for improvement, which grew out of a comprehensive needs assessment and the work of the Strategic Planning Task Force, target increased academic performance; involvement of parents and community; strategies and support for all students to read and comprehend on level by the end of third grade; closing the achievement gap; dropouts; advancing technology; continuation of Total Quality Management; and safe school environments.

The District attracts highly qualified personnel because of its commitment to excellence. During the 2022-2023 school year, the District employed nearly 8,900 employees consisting of professionals, office professionals, paraprofessionals, and auxiliary staff. Professional employees include more than 4,500 classroom teachers.

### ***Economic Condition and Outlook***

The information presented in the financial statements is perhaps best understood when it is considered within the broader perspective of the specific environment in which the District operates.

Located just north of Houston, Texas in Montgomery County, the Conroe Independent School District covers 348 square miles and is a dynamic factor in the quality of life and economic development efforts of the area. Since the early 1990's, the District has been experiencing a rapid and consistent growth of nearly 3,000 students per year for the last two years and into the foreseeable future. The age of the District's school buildings ranges from earliest construction in 1926, through recent additions in 2023. The residential and commercial growth and the overall economic health of the area have dramatically increased in recent years. Increased property values and growth in the District's tax base easily demonstrate this.

With strong collaborative ties with the chambers of commerce and the business community, with the other local governmental entities in the area and with the Lone Star College District, CISD is making new inroads in building support and targeting resources to achieve the greatest impact for all of our students. The financial, cultural, educational and recreational climate of the area is a testimony to the collective leadership and to the communities' progressive attitude toward responsible growth and their vision of the future.

### ***Financial Information***

**Accounting Systems** – The Board of Trustees maintains a system of accounting controls designed to assist the administration in meeting its responsibility for accurately reporting the financial condition of the District. The system is designed to provide reasonable assurance that assets are safeguarded against loss, theft, or misuse so activities can be recorded and transacted by the administration for the preparation of the District's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the District's framework of internal controls has been designed to provide reasonable, rather than an absolute, assurance that the financial statements will be free from material misstatement.

The cost of operating the District's schools and the revenues to cover these costs are accounted for through the General Fund. Food Service operations and special programs funded by state or federal government grants are accounted for in Special Revenue Funds.

The District accounts for school construction financed by bond sales through a Capital Projects Fund. During the 2018-2019 school year, the District established a Capital Maintenance Fund using available fund balance. This fund will be used for capital maintenance projects.

A specific portion of the tax rate is dedicated to payment of bond principal and interest. These transactions are recorded in the Debt Service Fund.

The District has established Internal Service Funds to account for the transactions of its self funded employee insurance.

Included in the ACFR as Fiduciary Funds are financial schedules for student activity funds.

The District's accounting records are maintained on a modified accrual basis for governmental fund types and a full accrual basis for the proprietary fund types as prescribed by Texas Education Agency Financial Accountability System Resource Guide (FASRG). Additionally, the District has prepared the government-wide financial statements on the full accrual basis as required by GASB Statement No. 34.

Financial data is submitted by the District to the Texas Education Agency through the Public Education Information Management System (PEIMS). The data is analyzed, reviewed and presented to the State Board of Education.

**Budgetary Process** – State law requires that every local education agency in Texas prepare and file an annual budget of anticipated revenues and expenditures with the Texas Education Agency. The budget itself is prepared utilizing a detailed line item approach for governmental fund types and is prepared in accordance with the budgeting requirements as outlined in the FASRG. The annual budget serves as the foundation for the District's financial planning and control. The District maintains budgetary controls throughout all of its financial systems. The objective of these controls is to ensure compliance with legal provisions embodied in the annually appropriated budget approved by the Board of Trustees. Activities of the general fund, child nutrition fund, debt service fund and capital projects funds are included in the annually appropriated budget. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established by function within each individual fund. The District also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Although encumbered amounts lapse at year-end, they are generally re-appropriated as part of the next year's budget through a Board-adopted budget amendment. The budget may be amended during the year to address unanticipated or changing needs of the District. Changes to functional expenditures categories, revenue objects, or other sources and uses require Board approval.

**Significant Financial Activities-** The District's total tax base grew from approximately \$43.1 billion to approximately \$52.1 billion in 22-23, an increase of over 20.9%. The tax rates per \$100 of assessed value for the past five years are shown on the following table.

	18-19	19-20	20-21	21-22	22-23
<b>M &amp; O</b>	\$1.0600	\$ 0.9700	\$ 0.9525	\$ 0.9160	\$ 0.8546
<b>I &amp; S</b>	0.2200	0.2600	0.2600	0.2600	0.2600
	<b>\$1.2800</b>	<b>\$ 1.2300</b>	<b>\$ 1.2125</b>	<b>\$ 1.1760</b>	<b>\$ 1.1146</b>

The District scored the highest possible rating of "Superior" for the Schools FIRST (Financial Integrity Rating System of Texas), a financial accountability system for Texas School Districts. The primary goal of Schools FIRST is to ensure quality performance in the management of school districts' financial resources, a goal made more significant due to the complexity of accounting associated with Texas' school finance system.

### ***Major Indicators***

In looking at the most common indicators of quality in a school system, the following are examples of what is going on in the District:

**Test Scores** – The State of Texas created a new assessment test called State of Texas Assessment of Academic Readiness or (STAAR) beginning with the 2011-2012 school year. Conroe Independent School District received a letter rating of B for the 2021-2022 school year. Ratings for the 2022-2023 school year have not yet been released.

**Attendance Rate** - Despite the rapid growth in the District and the problems facing families today, the attendance rate in the District remains high.

**Dropout Rate** - The dropout rate has decreased over the last several years and is below the State average, meaning more students are finishing high school and are entering college or the work force.

**Public Support** - The 2019 Bond Referendum passed with a 56 percent positive vote in every geographic area of the District. Patrons continue to be extremely supportive of the District's efforts.

### ***Other Information***

**Awards** - The District has been awarded the Certificate of Excellence in Financial Reporting awarded to government entities by the Association of School Business Officials International for the 2021-2022 annual comprehensive financial report. The District feels the current annual comprehensive financial report continues to meet the requirements for this award, and we will again submit the report for review. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Conroe Independent School District for its annual comprehensive financial report for the fiscal year ended August 31, 2022. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.



A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate. These awards are displayed in the Introductory Section.

**Acknowledgments** - We would like to express appreciation to the Board of Trustees for concern in providing fiscal accountability to the patrons of our District and for its leadership in the development of one of the best educational operations within the State of Texas. Many hours have been devoted to this District by teachers, principals and administrators, and supporting staff and thanks is extended to the entire Conroe Independent School District Team who have worked so hard to provide a high-quality, cost-efficient education to the students we serve. Additionally, the preparation of this report was accomplished through much time and effort on the part of the District finance department, and special appreciation is expressed to them.

Dr. Curtis Null  
*Superintendent*

Darrin Rice  
*Chief Financial Officer*

# Conroe

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Independent School District

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## Consultants and Advisors

Independent Auditors

**Weaver and Tidwell, L.L.P.**

4400 Post Oak Parkway, Suite 1100 • Houston, Texas 77027

Financial Advisor

**BOK Financial Securities Inc.**

1401 McKinney Street • Suite 1000 • Houston, Texas 77010

Bond Counsel

**Orrick, Herrington & Sutcliffe LLP**

600 Main Street • Houston, Texas 77002

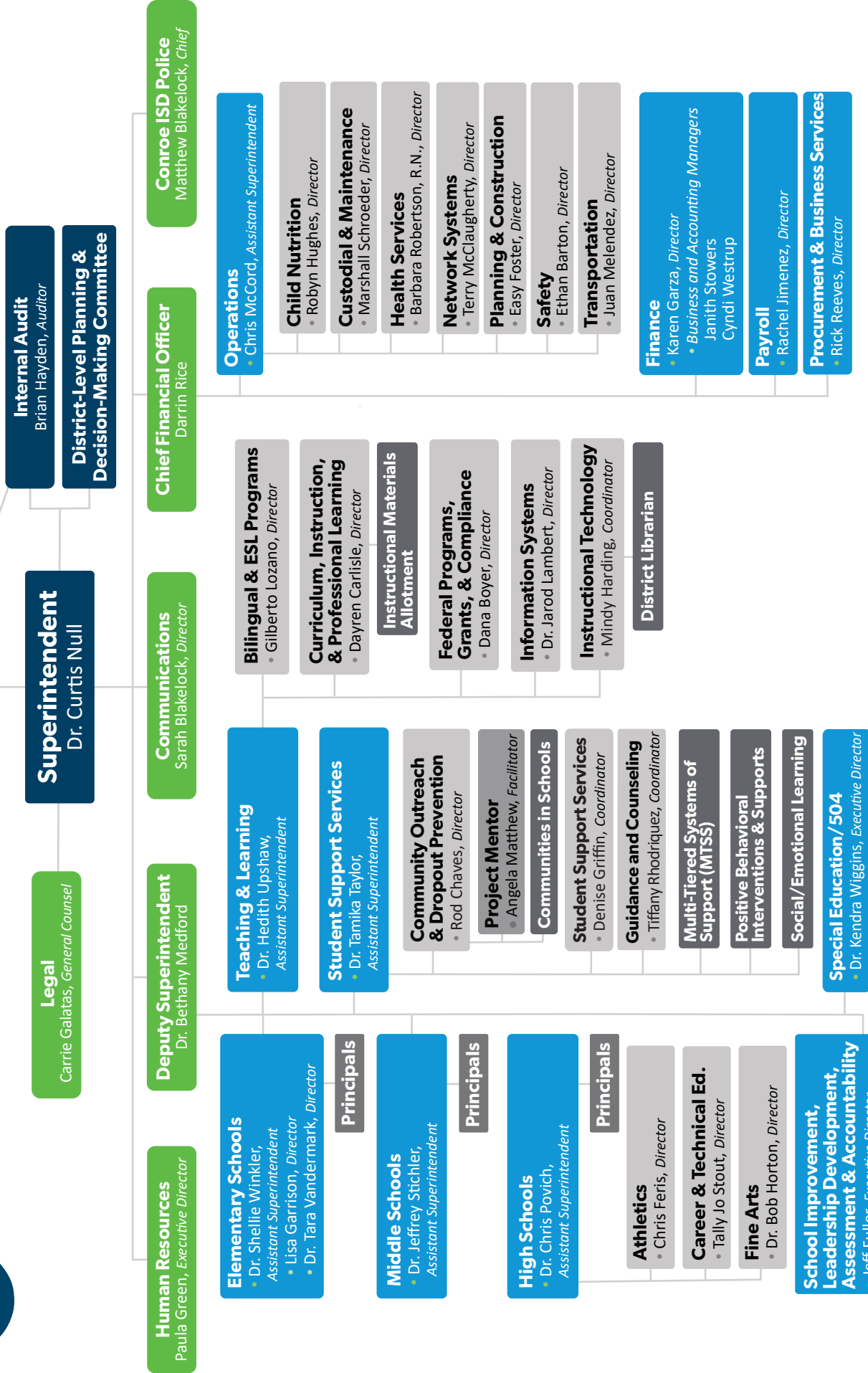
Depository Bank

**Woodforest National Bank**

1330 Lake Robbins Drive, Suite 100 • The Woodlands, Texas 77380



# Board of Trustees



# Conroe

Independent School District

## Elected Officials Board of Trustees

Mr. Skeeter Hubert.....*President*  
Mrs. Theresa Wagaman.....*First Vice President*  
Mrs. Stacey Chase.....*Second Vice President*  
Mr. Datren Williams .....*Secretary*  
Mrs. Melissa Dungan.....*Assistant Secretary*  
Mrs. Tiffany Baumann Nelson.....*Trustee*  
Mrs. Misty Odenweller.....*Trustee*

## Appointed Officials

Dr. Curtis Null .....*Superintendent of Schools*  
Dr. Bethany Medford.....*Deputy Superintendent*  
Mr. Darrin Rice.....*Chief Financial Officer*  
Dr. Christopher Povich.....*Assistant Superintendent for High Schools*  
Dr. Jeffrey Stichler.....*Assistant Superintendent for Middle Schools*  
Dr. Shellie Winkler.....*Assistant Superintendent for Elementary Schools*  
Dr. Hedith Saucedo-Upshaw.....*Assistant Superintendent for Teaching & Learning*  
Dr. Tamika Taylor.....*Assistant Superintendent of Student Support Services*  
Mr. Chris McCord.....*Assistant Superintendent of Operations*  
Mrs. Carrie Galatas .....*General Counsel*

# Conroe Independent School District



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT



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**ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL**

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**The Certificate of Excellence in Financial Reporting  
is presented to**

## **Conroe Independent School District**

**for its Annual Comprehensive Financial Report  
for the Fiscal Year Ended August 31, 2022.**

The district report meets the criteria established for  
ASBO International's Certificate of Excellence in Financial Reporting.



**John W. Hutchison  
President**

**Siobhán McMahon, CAE  
Chief Operations Officer/  
Interim Executive Director**



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Conroe Independent School District  
Texas**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

August 31, 2022

Executive Director/CEO

# Conroe Independent School District



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT





# Financial Section



## Independent Auditor's Report

To the Board of Trustees  
Conroe Independent School District  
Conroe, Texas

### Report on the Audit of the Financial Statements

#### Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Conroe Independent School District (the District), as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of August 31, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Emphasis of Matter

As discussed in Note 1 to the basic financial statements, during the year ended August 31, 2023, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinions are not modified with respect to this matter.

#### Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Required Supplementary Information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining nonmajor governmental fund financial statements, Schedule of Long-Term Debt, and Additional Supplementary Schedules, as listed in the table of contents (the Supplementary Information), and Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Supplementary Information and Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information and Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Information Included in the Annual Report**

Management is responsible for the other information included in the annual report. The other information comprises the Introductory Section and Statistical Section, as listed in the table of contents, but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 10, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Weaver and Tidwell, L.L.P.*

WEAVER AND TIDWELL, L.L.P.

Houston, Texas  
January 10, 2024

# Conroe Independent School District



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT

**Conroe Independent School District  
Management's Discussion and Analysis  
For the Year Ended August 31, 2023  
(Unaudited)**

As management of the District, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the year ended August 31, 2023. We encourage readers to consider the information presented here in conjunction with the District's financial statements, which follow this section.

**Financial Highlights**

- The assets and deferred outflows of the District exceeded its liabilities and deferred inflows of resources at year end by \$66,049,927, giving the District an ending net position of \$66,049,927. The District's ending net position includes net pension and OPEB liabilities of \$129.3 million and \$225.8 million, respectively.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$363,831,431. Approximately 42 percent of this total amount, \$153,878,716 is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$153,878,716, or 23 percent of the total general fund expenditures.

**Overview of the Financial Statements**

The discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The government wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information for all of the current year's revenues and expenses regardless of when cash is received or paid. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the District's government-wide financial statements distinguish the functions of the District as being principally supported by taxes and intergovernmental revenues (governmental activities) as opposed to business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. The District has no business-type activities and no component units for which it is financially accountable. The government-wide financial statements can be found on pages 12-13 of this report.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over the resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related requirements. The fund financial statements provide more detailed information about the District's most significant funds-not the District as a whole.

- Some funds are required by State law and/or bond covenants
- Other funds may be established by the Board to control and manage money for particular purposes or to show that it is properly using certain taxes or grants.

All of the funds of the District can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

- **Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, and capital projects fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The District adopts an annual appropriated budget for its general fund, debt service fund and child nutrition fund. A budgetary comparison schedule has been provided to demonstrate compliance with these budgets. The budget comparison schedules can be found on pages 62, and 97-99. The basic governmental fund financial statements can be found on pages 14-20 of this report.
- **Proprietary funds.** Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. There are two proprietary fund types. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. As mentioned above in the government-wide definition, the District has no business-type activities or enterprise funds. The second type of proprietary fund is the internal service fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among the various functions. The District uses the internal service funds to report activities for its self-funded insurance program. The basic proprietary fund financial statements can be found on pages 21-23 of this report.
- **Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs. The District is the trustee, or fiduciary, for these funds and is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the District's fiduciary activities are reported in separate statements of fiduciary net position and changes in fiduciary position that can be found on pages 24-25 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a complete understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 27-59 of this report.

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that further explains and supports the information in the financial statements. Required supplementary information can be found on pages 62-71 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining statements can be found on pages 78-88 of this report.



## Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows exceeded liabilities and deferred inflows of the district by \$66,049,927 as of August 31, 2023. This is an increase in net position from 2021-2022 of \$35,294,567.

### The District's Net Position

	2023	2022
Current and other assets	\$ 500,880,962	\$ 692,893,256
Capital assets (net)	1,781,775,068	1,613,046,523
Total assets	2,282,656,030	2,305,939,779
Deferred outflows of resources	200,173,726	142,195,227
Total assets and deferred outflows of resources	2,482,829,756	2,448,135,006
Long-term liabilities outstanding	1,994,099,579	2,000,532,902
Due within one year	85,433,701	74,071,757
Other liabilities	123,715,619	105,883,090
Total liabilities	2,203,248,899	2,180,487,749
Deferred inflows of resources	213,530,930	236,891,897
Total liabilities and deferred inflows of resources	2,416,779,829	2,417,379,646
Net position:		
Net investment in capital assets	128,173,853	86,927,552
Restricted	36,573,356	32,333,148
Unrestricted	(98,697,282)	(88,505,340)
Total net position	\$ 66,049,927	\$ 30,755,360

Net investment in capital assets (e.g., land, building, furniture, and equipment) less any related debt used to acquire those assets that is still outstanding is \$128,173,853. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the District's net position, \$36,573,356 represents resources that are subject to external restrictions on how they may be used.

**Governmental activities.** The District's total net position increased by \$35.3 million. This increase is primarily due to the increase in net investments in capital assets as a result of projects from the 2019 bond referendum. The total cost of all government activities this year was \$850,311,239. The amount that our taxpayers paid for these activities through property taxes was \$565,095,129. There was a net increase in revenues of \$89,017,095 or 11.17% for the year. The majority of the increase was due to increased taxable property values and state funding for student growth.

### Changes in the District's Net Position

	<u>2023</u>	<u>2022</u>
Revenues:		
Program Revenues:		
Charges for Services	\$ 12,735,230	\$ 6,161,174
Operating Grants & Contributions	113,734,285	101,341,200
General Revenues:		
Property Taxes	565,095,129	502,064,043
State Grants	150,343,001	168,662,763
Investment Earnings	28,629,918	2,168,324
Other	15,068,243	16,191,207
Total Revenues	<u>885,605,806</u>	<u>796,588,711</u>
Expenses:		
Instruction	458,616,504	409,397,268
Instructional Resources and Media Services	10,044,155	9,255,501
Curriculum and Staff Development	21,698,880	19,262,507
Instructional Leadership	7,673,278	6,642,865
School Leadership	41,402,682	36,691,888
Guidance and Counseling	34,230,658	29,106,841
Social Work Services	1,805,057	1,746,679
Health Services	9,361,352	7,688,708
Student (Pupil) Transportation	35,807,653	30,987,693
Food Services	31,661,945	27,910,829
Cocurricular/Extracurricular Activities	20,783,584	17,823,375
General Administration	11,637,109	10,182,283
Plant Maintenance and Operations	77,383,391	69,533,729
Security and Monitoring Services	9,593,120	8,652,246
Data Processing Services	15,278,456	11,645,623
Ancillary Services	486,913	508,310
Debt Service - Interest on Long Term Debt	58,786,801	52,158,093
Other Intergovernmental Charges	4,059,701	3,862,903
Total Expenses	<u>850,311,239</u>	<u>753,057,341</u>
Increase in Net Position	35,294,567	43,531,370
Beginning Net Position	30,755,360	(12,776,010)
Ending Net Position	<u>\$ 66,049,927</u>	<u>\$ 30,755,360</u>

## Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements, bond covenants, and segregation for particular purposes.

**Governmental Funds.** The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the District's net resources available for spending at the end of a fiscal year.

As of the end of the current fiscal year, The District's governmental funds reported combined ending fund balances of \$363,831,431, a decrease of \$211,173,664. Approximately 42 percent of this total amount \$153,878,716 constitutes unassigned fund balance. The remainder of fund balance is non-spendable, restricted, committed or assigned to indicate that it is not available for new spending because it has already been committed 1) for inventory \$3,366,492; 2) to pay debt service \$23,612,095; 3) for capital projects \$163,252,597; 4) for food service and grants \$13,195,190; and 5) to liquidate purchase orders of the prior period \$6,526,341.

The general fund is the primary operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the general fund was \$153,878,716, while the total fund balance was \$163,771,549. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to the total fund expenditures. Unassigned fund balance represents 23 percent of the total general fund expenditures, while the total fund balance represents 25 percent of that same amount. The fund balance of the District's general fund decreased by \$18,370,077 during the current fiscal year.

To create a bond contingency fund for the 2019 bond referendum the District transferred \$18.8 million of excess fund balance to the capital maintenance fund to be used for capital building repairs and improvements.

The debt service fund has a total fund balance of \$23,612,095, all of which is restricted for the payment of debt service. The increase in fund balance during this period in the debt service fund was \$4,214,138.

The capital projects fund has a total fund balance of \$163,252,597. Of that amount \$126,026,913 is restricted for the construction, equipping, and acquisition of major capital facilities. The remaining amounts are committed or assigned for other uses, \$37,225,684.

## General Fund Budgetary Highlights

Over the course of the year, the District recommended and the Board approved several revisions to the budgeted revenue and appropriations. These amendments fall into the following categories:

- Amendments approved shortly after the beginning of the new fiscal year for amounts committed & assigned in the prior year.
- Amendments approved during the year for unexpected occurrences.

The District made the following amendments to budgeted revenue:

- \$359,603 increase for campus donations to the budget
- \$9,438,930 increase for Medicaid
- \$3,490,000 increase for state foundation revenues
- \$1,000,000 increase for TRS On Behalf

Following is a summary of amendments made to appropriations:

- \$5,082,898 increase for prior year encumbrances
- \$359,603 increase for campus donations to the budget
- \$3,490,000 increase for payroll

- \$1,000,000 increase for TRS On Behalf
- \$1,600,000 increase for above district student travel
- \$3,700,000 increase for Phonics curriculum adoption
- \$3,000,000 increase for portable buildings
- \$9,438,930 increase for Medicaid

After appropriations were amended as described above, actual revenues were \$5.7 million over final budgeted amounts. Actual expenditures were \$9.8 million below final budget amounts.

## Capital Asset and Debt Administration

**Capital assets.** The District's investment in capital assets for its governmental activities as of August 31, 2023, amounts to \$1,781,775,068 (net of accumulated depreciation/amortization). This investment in capital assets includes land, construction in progress, buildings and improvements, furniture and equipment and right-to-use assets (equipment) and SBITAs.

<b>District's Capital Assets</b> (net of depreciation/amortization)		
	<b>2023</b>	<b>2022</b>
Land	\$ 111,446,235	\$ 83,561,702
Buildings and Improvements	1,624,121,114	1,430,352,137
Construction in Progress	14,173,996	72,947,937
Furniture and Equipment	28,272,354	25,475,820
Right-to-Use Assets-Equipment	327,762	708,927
Right-to-Use Assets-SBITA*	3,433,607	1,361,654
Totals, net	<u>\$1,781,775,068</u>	<u>\$1,614,408,177</u>

\* Beginning balances have been adjusted to reflect the adoption of GASB 96, SBITAs

Additional information on the District's capital assets can be found in note 5 on page 44 of this report.

**Long-term debt.** At the end of August 31, 2023, the District had total bonded debt outstanding of \$1,550,285,000, a decrease of \$66,230,000 from the prior year. This decrease is due to the District paying down principal on current debt.

The "Aaa" long-term rating on the District's Texas' bonds reflects the Texas Permanent School Fund guarantee. The "AAA" Standard & Poor underlying rating on the District's unenhanced debt reflects the District's: 1) participation in the strong and growing Houston area economy, 2) strong administrative management, and 3) satisfactory financial performance.

The State issues guidelines recommending that a government entity should limit the amount of general obligation debt to 10 percent of its total assessed valuation. The current debt limitation for the District is \$5,213,476,208 which is significantly in excess of the District's outstanding general obligation debt.

Additional information on the District's long-term debt can be found in note 8 on pages 45-47 of this report.

### **Economic Factors and Next Year's Budgets and Rates**

- The unemployment rate for the region is 4.6 percent, the state and national rates are 4.1 and 3.8 percent, respectively.
- The District's student attendance rate stayed the same at 92%.
- The District's enrollment has experienced an increase of 4.4 percent.
- The District's taxable valuation has increased by 20.92 percent. The District's M&O tax rate is currently at \$.8546 per \$100 in assessed property value.
- The District has appropriated General Fund revenues and expenditures in the 2023-24 budget of \$672,772,241 and \$672,772,241 respectively. Expenditures include budget increases of \$37.85 million for personnel, \$3 million for portable buildings, \$6.86 million for general expense and \$1.75 million for TRS on Behalf.

### **Requests for Information**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances as well as demonstrate accountability for funds the District receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Office of the Chief Financial Officer, Conroe I.S.D., 3205 West Davis, Conroe, Texas 77304.

CONROE INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF NET POSITION  
AUGUST 31, 2023

Data Control Codes		Governmental Activities
	<b>ASSETS</b>	
	<b>Current assets:</b>	
1110	Cash and cash equivalents	\$ 6,466,314
1120	Current Investments	407,321,877
1220	Property taxes receivable	12,622,623
1230	Allowance for uncollectible	(1,972,233)
1240	Due from other governments	44,066,441
1250	Accrued interest	265,445
1290	Other receivables	1,793,771
1293	Lease receivables	871,157
1300	Inventories	4,741,997
1410	Deferred charges	157,500
	Total current and other assets	476,334,892
	<b>Noncurrent assets:</b>	
	Capital assets:	
1510	Land	111,446,235
1520	Building and improvements - net of depreciation	1,624,121,114
1530	Furniture and equipment - net of depreciation	28,272,354
1559	Right to use assets - equipment - net of amortization	327,762
1553	Right to use assets - SBITAs - net of amortization	3,433,607
1580	Construction in Progress	14,173,996
	Total capital assets (net)	1,781,775,068
1910	Long-term investments	24,546,070
	Total noncurrent assets	1,806,321,138
1000	<b>Total assets</b>	2,282,656,030
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
1700	Deferred loss on issuance of refunding bonds	16,739,727
1705	Deferred resources outflow related to net pension liability	113,656,083
1706	Deferred resources outflow related to net OPEB liability	69,777,916
	<b>Total deferred outflows of resources</b>	200,173,726
	<b>Total assets and deferred outflows of resources</b>	2,482,829,756
	<b>LIABILITIES</b>	
	<b>Current liabilities:</b>	
2110	Accounts payable	55,092,301
2130	Right to use lease asset payable - equipment - current year	338,479
2131	Right to use SBITA payable - current year	2,128,150
2140	Interest payable	2,820,389
2150	Payroll deductions and withholdings payable	5,942,585
2160	Accrued wages payable	56,507,245
2180	Due to other governments	169
2300	Unearned revenue	886,301
	Total current liabilities	123,715,619
	<b>Noncurrent liabilities:</b>	
2501	Noncurrent liabilities due within one year	85,433,701
2502	Noncurrent liabilities due in more than one year	1,652,067,093
2533	Right to use SBITA payable - long term	259,242
2590	Arbitrage liability	2,479,422
2540	Net pension liability	223,627,723
2545	Net OPEB liability	115,666,099
	Total noncurrent liabilities	2,079,533,280
2000	<b>Total liabilities</b>	2,203,248,899
	<b>DEFERRED INFLOWS OF RESOURCES</b>	
2600	Deferred gain on issuance of refunding bonds	13,484,370
2603	Deferred resource inflow related to leases	821,289
2605	Deferred resource inflow related to net pension liability	19,283,464
2606	Deferred resource inflow related to net OPEB liability	179,941,807
	<b>Total deferred inflows of resources</b>	213,530,930
	<b>Total liabilities and deferred inflows of resources</b>	2,416,779,829
	<b>NET POSITION</b>	
3200	Net investment in capital assets	128,173,853
	Restricted for:	
3820	Federal and state programs	186,609
3820	Food services	12,774,652
3850	Debt service	23,612,095
3900	Unrestricted	(98,697,282)
3000	<b>Total net position</b>	\$ 66,049,927

See Notes to the Basic Financial Statements.

CONROE INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED AUGUST 31, 2023

Data Control Codes		Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	
GOVERNMENTAL ACTIVITIES:					
11	Instruction	\$ 458,616,504	\$ 554,112	\$ 41,973,651	\$ (416,088,741)
12	Instructional Resources and Media Services	10,044,155	-	247,118	(9,797,037)
13	Curriculum and Staff Development	21,698,880	-	11,352,721	(10,346,159)
21	Instructional Leadership	7,673,278	-	1,146,935	(6,526,343)
23	School Leadership	41,402,682	-	2,689,811	(38,712,871)
31	Guidance and Counseling	34,230,658	-	11,906,863	(22,323,795)
32	Social Work Services	1,805,057	-	534,427	(1,270,630)
33	Health Services	9,361,352	-	8,029,111	(1,332,241)
34	Student (Pupil) Transportation	35,807,653	-	9,102,632	(26,705,021)
35	Food Services	31,661,945	10,061,936	20,025,136	(1,574,873)
36	Cocurricular/Extracurricular Activities	20,783,584	1,175,073	277,359	(19,331,152)
41	General Administration	11,637,109	-	369,090	(11,268,019)
51	Plant Maintenance and Operations	77,383,391	944,109	3,753,367	(72,685,915)
52	Security and Monitoring Services	9,593,120	-	395,220	(9,197,900)
53	Data Processing Services	15,278,456	-	269,773	(15,008,683)
61	Ancillary Services	486,913	-	468,590	(18,323)
72	Debt Service - Interest and Fees	58,786,801	-	1,192,481	(57,594,320)
99	Tax Appraisal and Collection	4,059,701	-	-	(4,059,701)
TOTAL PRIMARY GOVERNMENT:		\$ 850,311,239	\$ 12,735,230	\$ 113,734,285	(723,841,724)

Data Control Codes		
General revenues:		
Taxes:		
MT	Property taxes, levied for general purposes	433,391,693
DT	Property taxes, levied for debt service	131,703,436
SF	State aid-grants and contributions not restricted to specific programs	150,343,001
IE	Investment earnings	28,629,918
S1	SHARS/MAC	11,434,312
MI	Miscellaneous	3,633,931
TR	Total general revenues	759,136,291
CN	Change in net position	35,294,567
NB	Beginning net position	30,755,360
NE	Net position—ending	\$ 66,049,927

See Notes to the Basic Financial Statements.

**CONROE INDEPENDENT SCHOOL DISTRICT**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**AUGUST 31, 2023**

<b>Data Control Codes</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
<b>ASSETS</b>			
1110	Cash and Cash Equivalents	\$ 4,881,138	\$ 12,273
1120	Current Investments	160,899,990	23,027,324
1220	Property Taxes - Delinquent	9,849,525	2,773,098
1230	Allowance for Uncollectible Taxes	(1,638,212)	(334,021)
1240	Due From TEA	37,059,872	378,947
1250	Accrued Interest	265,445	-
1260	Due From Other Funds	-	68,549
1290	Sundry Receivables	786,956	-
1293	Lease Receivable	871,157	-
1310	Inventories, at Cost	3,366,492	-
1410	Deferred Expenditures	-	-
1910	Long-Term Investments	24,546,070	-
1000	<b>Total Assets</b>	<u><u>\$ 240,888,433</u></u>	<u><u>\$ 25,926,170</u></u>
<b>LIABILITIES</b>			
2110	Accounts Payable	\$ 6,836,002	\$ 18,000
2150	Payroll Deductions and Withholdings Payable	5,942,585	-
2160	Accrued Wages Payable	55,707,716	-
2170	Due to Other Funds	68,549	-
2180	Due to Other Governments	169	-
2300	Unearned Revenue	-	-
2000	<b>Total Liabilities</b>	<u><u>68,555,021</u></u>	<u><u>18,000</u></u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
2601	Deferred Property Taxes	7,740,574	2,296,075
2603	Deferred Leases	821,289	-
2600	<b>Total deferred inflows of resources</b>	<u><u>8,561,863</u></u>	<u><u>2,296,075</u></u>
<b>FUND BALANCES</b>			
Nonspendable:			
3410	Inventory	3,366,492	-
Restricted for:			
3480	Debt Service	-	23,612,095
3470	Capital Expenditures	-	-
3450	Food Service Operations	-	-
3450	Grant Operations	-	-
Committed to:			
3545	Technology & Food Service	-	-
3545	Other Purposes	-	-
Assigned to:			
3590	Other Purposes	6,526,341	-
3600	Unassigned:	153,878,716	-
3000	<b>Total Fund Balances</b>	<u><u>163,771,549</u></u>	<u><u>23,612,095</u></u>
4000	<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<u><u>\$ 240,888,433</u></u>	<u><u>\$ 25,926,170</u></u>

See Notes to the Basic Financial Statements.



<b>Capital Projects Fund</b>	<b>Non-major Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 640,302	\$ 507,894	\$ 6,041,607
204,594,608	8,499,108	397,021,030
-	-	12,622,623
-	-	(1,972,233)
-	6,627,622	44,066,441
-	-	265,445
-	4,301,610	4,370,159
-	290	787,246
-	-	871,157
-	1,375,505	4,741,997
-	157,500	157,500
-	-	24,546,070
<u>\$ 205,234,910</u>	<u>\$ 21,469,529</u>	<u>\$ 493,519,042</u>
\$ 41,982,313	\$ 2,286,899	\$ 51,123,214
-	-	5,942,585
-	799,529	56,507,245
-	4,301,610	4,370,159
-	-	169
-	886,301	886,301
<u>41,982,313</u>	<u>8,274,339</u>	<u>118,829,673</u>
-	-	10,036,649
-	-	821,289
<u>-</u>	<u>-</u>	<u>10,857,938</u>
-	-	3,366,492
-	-	23,612,095
126,026,913	-	126,026,913
-	12,774,652	12,774,652
-	186,609	186,609
-	233,929	233,929
37,225,684	-	37,225,684
-	-	6,526,341
-	-	153,878,716
<u>163,252,597</u>	<u>13,195,190</u>	<u>363,831,431</u>
<u>\$ 205,234,910</u>	<u>\$ 21,469,529</u>	<u>\$ 493,519,042</u>

**CONROE INDEPENDENT SCHOOL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
AUGUST 31, 2023**

**Total fund balances--governmental funds** \$ 363,831,431

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.

Historical cost	2,523,542,178	
Accumulated depreciation / amortization	(741,767,110)	
Change due to Capital Assets	<u>1,781,775,068</u>	1,781,775,068

Property taxes receivable have been levied and are due this year, but are not available soon enough to pay for the current period's expenditures, and therefore are recorded as deferred inflows of resources in the funds. 10,036,649

Internal service funds are used by the District's management to charge the costs of the health insurance program to the individual funds. The assets and liabilities of the internal service funds are included in the government wide statement of net position. 7,762,992

Deferred outflows of resources for pension related items were not recognized on the balance sheet for governmental funds. 113,656,083

Deferred outflows of resources for OPEB related items were not recognized on the balance sheet for governmental funds. 69,777,916

Deferred inflows of resources for pension related items were not recognized on the balance sheet for governmental funds. (19,283,464)

Deferred inflows of resources for OPEB related items were not recognized on the balance sheet for governmental funds. (179,941,807)

Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:

Net pension liability	223,627,723	
Net OPEB Liability	115,666,099	
Bonds payable	1,550,285,000	
Leases payable	338,479	
SBITA payable	2,387,392	
Arbitrage payable	2,479,422	
Deferred loss on refunding	(16,739,727)	
Deferred gain on refunding	13,484,370	
Premiums on Issuance	186,029,180	
Compensated Absences	1,186,614	
Interest Payable	2,820,389	
Change due to Long-term Liabilities	<u>2,081,564,941</u>	(2,081,564,941)

**Total net position--governmental activities** \$ 66,049,927

See Notes to the Basic Financial Statements.

# Conroe Independent School District



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT

**CONROE INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2023**

<b>Data Control Codes</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
<b>REVENUES</b>			
5700	Total Local and Intermediate Sources	\$ 450,597,022	\$ 133,344,094
5800	State Program Revenues	188,834,632	4,440,044
5900	Federal Program Revenues	11,434,312	-
5020	<b>Total Revenues</b>	<b>650,865,966</b>	<b>137,784,138</b>
<b>EXPENDITURES</b>			
Current:			
0011	Instruction	404,870,023	-
0012	Instructional Resources & Media Service	6,375,316	-
0013	Curriculum & Instructional Staff Development	9,985,204	-
0021	Instructional Administration	6,849,597	-
0023	School Administration	40,794,113	-
0031	Guidance and Counseling	23,307,860	-
0032	Social Work Services	1,320,585	-
0033	Health Services	1,260,798	-
0034	Student (Pupil) Transportation	34,086,939	-
0035	Food Services	-	-
0036	Cocurricular/Extracurricular Activities	15,221,291	-
0041	General Administration	11,462,372	-
0051	Plant Maintenance and Operations	70,122,788	-
0052	Security and Monitoring Services	9,371,899	-
0053	Data Processing Services	8,630,992	-
0061	Ancillary Services	9,425	-
0070	Debt Service:		
0071	Principal	1,450,854	66,230,000
0072	Interest	22,144	67,299,020
0073	Bond Issuance Cost and Fees	-	40,980
0081	Facilities Acquisition and Construction	2,298,926	-
0099	Other Intergovernmental Charges	4,059,701	-
6030	<b>Total Expenditures</b>	<b>651,500,827</b>	<b>133,570,000</b>
1100	<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(634,861)</b>	<b>4,214,138</b>
<b>OTHER FINANCING SOURCES AND (USES)</b>			
7911	Capital-Related Debt Issuance	-	-
7913	Proceeds from Right to Use Leased Assets and SBITA	1,064,784	-
7916	Premium or Discount on Issuance of Bonds	-	-
7915	Transfers in	-	-
8911	Transfers out	(18,800,000)	-
7080	<b>Total Other Financing Sources and (Uses)</b>	<b>(17,735,216)</b>	<b>-</b>
1200	Net Change in Fund Balances	(18,370,077)	4,214,138
0100	<b>Fund Balance - September 1</b>	<b>182,141,626</b>	<b>19,397,957</b>
3000	<b>Fund Balance - August 31</b>	<b>\$ 163,771,549</b>	<b>\$ 23,612,095</b>

See Notes to the Basic Financial Statements.

<b>Capital Projects Fund</b>	<b>Non-major Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 13,580,146	\$ 10,061,935	\$ 607,583,197
-	7,588,291	200,862,967
-	87,559,983	98,994,295
<u>13,580,146</u>	<u>105,210,209</u>	<u>907,440,459</u>
-	36,346,317	441,216,340
-	131,941	6,507,257
-	11,158,100	21,143,304
-	1,025,779	7,875,376
-	1,872,399	42,666,512
-	11,451,744	34,759,604
-	516,735	1,837,320
-	8,010,408	9,271,206
-	1,118,395	35,205,334
-	30,458,685	30,458,685
-	99,525	15,320,816
-	201,174	11,663,546
348,727	3,071,152	73,542,667
-	264,936	9,636,835
3,408,054	161,739	12,200,785
-	468,460	477,885
-	1,190,852	68,871,706
-	1,629	67,322,793
-	-	40,980
225,523,052	-	227,821,978
-	-	4,059,701
<u>229,279,833</u>	<u>107,549,970</u>	<u>1,121,900,630</u>
<u>(215,699,687)</u>	<u>(2,339,761)</u>	<u>(214,460,171)</u>
-	-	-
-	2,221,723	3,286,507
-	-	-
18,800,000	-	18,800,000
-	-	(18,800,000)
<u>18,800,000</u>	<u>2,221,723</u>	<u>3,286,507</u>
(196,899,687)	(118,038)	(211,173,664)
360,152,284	13,313,228	575,005,095
<u>\$ 163,252,597</u>	<u>\$ 13,195,190</u>	<u>\$ 363,831,431</u>

**CONROE INDEPENDENT SCHOOL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF  
ACTIVITIES  
FOR THE YEAR ENDED AUGUST 31, 2023**

Net change in fund balances—total governmental funds	\$ (211,173,664)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation/amortization expense. The capital outlays that were expensed for governmental purposes but capitalized in Statement of Net Position was:	228,214,359
Capital asset disposals in the current year, net of accumulated depreciations not expensed in governmental funds were:	(172,779)
Total depreciation and amortization recorded in Statement of Activities not recorded in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance.	(60,674,689)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. For the Statement of Activities for the entity wide, a portion of the current year property tax is recognized as income in the current year along with the related penalty and interest. The difference between the fund basis and full accrual basis on property taxes was:	1,725,923
Amortization of gain/loss on refunding bonds and premium on bonds payable.	10,850,726
Repayment of bond principal is an expenditure in the governmental fund, but the repayment reduces long-term liabilities in the Statement of Net Position.	66,230,000
Interest expense accrual amount for the current year over prior year amount.	205,668
Pension expenses not recognized on the fund financial statements under the modified accrual basis are recognized on the accrual basis in the government-wide financial statements. The effect of the change is to decrease net position.	(11,384,143)
OPEB expenses not recognized on the fund financial statements under the modified accrual basis are recognized on the accrual basis in the government-wide financial statements. The effect of the change is to increase net position.	13,532,093
Lease and SBITA expenditures are offset with other financing sources in the fund financials but are eliminated in the Statement of Net Position.	(3,286,507)
Internal service funds are used by management to charge the costs of workers compensation and health insurance to the funds. This credits back income/loss of those funds to the net position of the government.	1,540,632
Repayment of lease asset payables and SBITA payables are an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	2,641,706
Interest expense related to long term arbitrage payable is recognized on the government wide financials but not the fund financials.	(2,479,422)
Change in compensated absences to accrual basis	(475,336)
Change in net position of governmental activities	<u>\$ 35,294,567</u>

See Notes to the Basic Financial Statements.

CONROE INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF NET POSITION  
PROPRIETARY FUND  
AUGUST 31, 2023

<b>Data Control Codes</b>		<b>Internal Service Fund AUGUST 31, 2023</b>
	<b>ASSETS</b>	
	Current Assets:	
1110	Cash and Cash Equivalents	\$ 424,707
1120	Current Investments	10,300,847
1290	Sundry Receivables	1,006,525
	Total Current Assets	11,732,079
1000	<b>Total Assets</b>	11,732,079
	<b>LIABILITIES</b>	
	Current Liabilities:	
2110	Accounts Payable	3,969,087
	Total Current Liabilities	3,969,087
2000	<b>Total Liabilities</b>	3,969,087
	<b>NET POSITION</b>	
3300	Unrestricted	7,762,992
3000	<b>Total Net Position</b>	\$ 7,762,992

See Notes to the Basic Financial Statements.

CONROE INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUND  
FOR THE YEAR ENDED AUGUST 31, 2023

<u>Data Control Codes</u>		<u>Internal Service Fund AUGUST 31, 2023</u>
	<b>OPERATING REVENUES</b>	
	Premium Contributions:	
5700	Employee	\$ 21,334,009
5700	Employer	31,740,928
5020	Total Operating Revenues	<u>53,074,937</u>
	<b>OPERATING EXPENSES</b>	
6400	Claims and Administration	<u>51,917,377</u>
6030	Total Operating Expenses	<u>51,917,377</u>
	Operating Income	<u>1,157,560</u>
	<b>NONOPERATING REVENUES</b>	
7020	Earnings on Investments	<u>383,072</u>
	Total Nonoperating Revenues	<u>383,072</u>
1300	<b>Change in Net Position</b>	<u>1,540,632</u>
0100	<b>Net Position - September 1 (Beginning)</b>	<u>6,222,360</u>
3300	<b>Net Position - August 31 (Ending)</b>	<u>\$ 7,762,992</u>

See Notes to the Basic Financial Statements.



**CONROE INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND  
FOR THE YEAR ENDED AUGUST 31, 2023**

	<b>Internal Service Fund AUGUST 31, 2023</b>
<b>Cash Flows From Operating Activities:</b>	
Cash Received from User Charges	\$ 53,074,937
Cash Payments for Insurance Claims	(50,397,861)
<b>Net Cash provided by Operating Activities</b>	<u>2,677,076</u>
<b>Cash Flows From Investing Activities:</b>	
Purchase of Investments, net	(3,595,831)
Proceeds From Earnings on Investments	383,072
<b>Net Cash used in Investing Activities</b>	<u>(3,212,759)</u>
Net Decrease in Cash and Cash Equivalents	(535,683)
Cash and Cash Equivalents at Beginning of the Year:	960,390
Cash and Cash Equivalents at the End of the Year	<u>\$ 424,707</u>
<b>Reconciliation of Operating Income to Net Cash     Provided by Operating Activities:</b>	
Operating Income:	\$ 1,157,560
Effect of Increases and Decrease in Current Assets and Liabilities:	
(Increase)Decrease in Sundry Receivables	1,076,556
Increase (Decrease) in Accounts Payable	442,960
<b>Net Cash provided by Operating Activities</b>	<u>\$ 2,677,076</u>

See Notes to the Basic Financial Statements.

**CONROE INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUND  
AUGUST 31, 2023**

<b>Data Control Code</b>		<b>Custodial Funds August 31, 2023</b>
	<b>ASSETS</b>	
1110	Cash and Cash Equivalents	\$ 9,419,957
1290	Sundry Receivables	33,332
	<b>Total Assets</b>	<b>9,453,289</b>
	<b>LIABILITIES</b>	
2110	Accounts Payable	9,424
	<b>Total Liabilities</b>	<b>9,424</b>
	<b>NET POSITION</b>	
3800	Restricted for Student Clubs/Organizations & Teacher Groups	9,443,865
	<b>Total Net Position</b>	<b>\$ 9,443,865</b>

See Notes to the Basic Financial Statements.

CONROE INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUND  
FOR THE YEAR ENDED AUGUST 31, 2023

<b>Data Control Code</b>		<b>Custodial Funds</b>
	<b>ADDITIONS</b>	
	Dues and Contributions:	
5700	Student Clubs/Organizations & Teacher Groups	\$ 12,725,777
	<b>Total Additions</b>	<u>12,725,777</u>
	<b>DEDUCTIONS</b>	
6400	Miscellaneous Operating Expenses	<u>12,065,401</u>
	<b>Total Deductions</b>	<u>12,065,401</u>
	Net Increase in Fiduciary Net Position	660,376
NB	Net Position - Beginning	8,783,489
NE	<b>Net Position - Ending</b>	<u><u>\$ 9,443,865</u></u>

See Notes to the Basic Financial Statements.

# Conroe Independent School District



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT

**CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Conroe Independent School District (the District) is an independent public educational agency operating under applicable laws and regulations of the State of Texas. A seven member Board of Trustees elected by the District's residents to staggered three-year terms autonomously governs the District.

The financial statements of the Conroe Independent School District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

Terminology and Classification - The District, throughout its accounting system, utilizes terminology and classification as required by the *Financial Accountability System Resource Guide* published by the TEA, which provides a uniform chart of accounts for all funds and a glossary containing definitions of terms as necessary for common understanding.

**Financial Reporting**

The financial reporting model for state and local governments includes management's discussion and analysis, government wide financial statements, required supplementary information and fund financial statements and notes.

**A. Reporting Entity**

The District is considered an independent entity for financial reporting purposes and is considered a primary government. As required by GAAP, these basic financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations or functions as part of the District's financial reporting entity. Based on these considerations, the District's basic financial statements do not include any other entities. Additionally, as the District is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

Considerations regarding the potential for inclusion of other entities, organizations or functions in the District's financial reporting entity are based on criteria prescribed by GAAP. These same criteria are evaluated in considering whether the District is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the District's financial reporting entity status is that of a primary government are that it has a separately elected governing body; it is legally separate; and it is fiscally independent of other state and local governments. Additionally, prescribed criteria under GAAP include considerations pertaining to organizations for which the primary government is financially accountable, and considerations pertaining to other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

**B. Government Wide and Fund Financial Statements**

The government wide financial statements (i.e. the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed for these statements. The governmental activities are supported by tax revenues and intergovernmental revenues. The District has no business type activities that rely, to a significant extent, on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are

CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. Government Wide and Fund Financial Statements (continued)**

restricted to meeting operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Interfund activities between governmental funds and between governmental funds and proprietary funds appear as due to/due from on the Governmental Funds Balance Sheet and Proprietary Fund Statement of Net Position and as other sources and other uses on the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance and on the Proprietary Fund Statement of Revenues, Expenses and Changes in Fund Net Position. All interfund transactions between governmental funds and between governmental funds and internal service funds are eliminated on the Government-wide Statements. Interfund services provided and used are not eliminated in the process of consolidation. Interfund activities between governmental funds and fiduciary funds are reclassified as receivable or payable on the Government-wide Statement of Activities.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government wide financial statements. Major individual funds are reported as separate columns in the fund financial statements.

The accounting policies of the District substantially comply with the rules prescribed by the Texas Education Agency (TEA) in its *Financial Accountability System Resource Guide*. These accounting policies conform to GAAP.

**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as is the proprietary fund. The accounting used for fiduciary funds is the *economic resources measurement focus*. Grant funds are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectable within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to pension liability, OPEB liability, compensated absences, leases and SBITA's, and claims and judgments, are recorded only when payment is due.

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State of Texas are recognized under the susceptible-to-accrual concept. For this purpose, the government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

Grant funds are considered earned to the extent of the expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as unearned revenues until the related and authorized expenditures have been made. If balances have not been expended by the end of the project period, grantors sometimes require the District to refund all or part of the unused amount.

CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. Fund Accounting**

The District reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund. Major revenue sources include local property taxes, state funding under the Foundation School Program, and interest earnings. Expenditures include all costs associated with the daily operations of the District except for specific programs funded by the federal or state government, child nutrition service, debt service, and capital projects.

The *debt service fund* accounts for the payment of principal and interest on bonded long-term debt and contractual obligations of the District. The primary source of revenue for debt service is the apportionment of local property taxes and state allocated revenue.

The *capital projects fund* includes funds, which are used to account for the expenditures of resources, accumulated from sales of bonds and related interest earnings for the acquisition and construction of school facilities and other capital asset acquisitions.

Additionally, the District reports the following funds:

Governmental Funds:

**Special Revenue Funds**

The Special Revenue funds are used to account for the proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulations. The Special Revenue Funds include various funds, which are used to account for the District's Child Nutrition Program, including local, state, and federal revenue sources. The Child Nutrition Fund is the only legally adopted budgeted fund. For all other special revenue funds in the fund type, project accounting is employed to maintain integrity for the various sources of the funds. Resources accounted for in these funds are awarded to the District for the purpose of accomplishing specific educational tasks as defined by the grantors in contracts or other agreements.

Proprietary Fund:

**Internal Service Fund**

The District's internal service fund is used to account for the operation of the District's employee health insurance plan. The health insurance plan is funded through premiums paid by the general fund and special revenue funds to fund claims and administrative expenses. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

Fiduciary Fund:

**Custodial Fund**

The custodial fund accounts for resources held for the benefit of student and staff organizations. The custodial fund is not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

**CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Stewardship, Compliance and Accountability**

An annual budget for the General, Debt Service, and Child Nutrition Fund must be prepared and adopted by the Board of Trustees prior to expenditure of funds. The annual budgeting process is summarized as follows:

Beginning in January, budget goals and guidelines are established by the Superintendent and Board of Trustees. Campuses and departments are requested to submit budget requests based on the goals established for the budget year. Public hearings are held for citizen comments. The Board of Trustees approves the final budget on a fund-by-fund basis and establishes a tax rate to support the approved budget. The Board of Trustees adopted the 2022-23 budget on August 16, 2022.

A comprehensive detailed budget document is prepared for review by taxpayers, credit rating agencies and other interested parties. The annual budget is recorded as an integral part of the accounting system, providing appropriate budgetary control over revenues, expenditures, and transfers through comparison of actual data and encumbrances to budgetary data.

The District prepares its individual fund budgets for governmental fund types on a GAAP basis. Fund budgets are incorporated into the accounting system to be used as a management tool, and are reviewed by the Board of Trustees at their regular monthly meeting. The Board has legal authority to amend the adopted budget as necessary during the fiscal year, and budget amendments are submitted to the Board of Trustees on a monthly basis as necessary; the Board must approve any increases or changes in functional expenditure categories or revenue accounts prior to expenditure. Appropriations in the General Fund were increased by \$41,465,477 during the fiscal year. This increase consists primarily of re-appropriation of prior year encumbrances, amendment to the payroll budget for the increase in positions to, and implementing GASB 87 and 96. The District uses amended budget figures for reporting and budgetary control purposes. Expenditures may not exceed total amended appropriations by fund at the function level. However, should this occur, the final official budget does not need to be adjusted at year-end should they exceed appropriations only at the functional level. Unexpended appropriations lapse at year-end.

**F. Revenue Sources**

Specific revenue sources which have been treated as susceptible to accrual under the modified accrual basis of accounting criteria (both measurable and available to finance expenditures of the fiscal period) are:

- The District's Property tax revenues, to the extent that historical data indicate they are collectible soon enough in the subsequent period to finance current period expenditures. Such time does not exceed 60 days after the close of the fiscal year.
- State revenue owed to the District for the 2022-23 fiscal year.
- Grants and revenues from other governments.
- Interest earned on investments.

**G. Capital Assets**

Capital assets, which include land, buildings, furniture and equipment, right to use leased equipment and right to use assets – SBITAS, and construction-in-progress are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated use life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.



**CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**G. Capital Assets (continued)**

Land and Construction in Progress are not depreciated. The other tangible and intangible property, plant, equipment, the right to use leased equipment, and infrastructure of the primary government are depreciated/amortized using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	40
Buses	10
Right-to-use leased equipment	1-5
Other Vehicles	7
Other Furniture and Equipment	2-5
Right-to-use assets - SBITAs	1-8

**H. Investments**

Investments consist primarily of local government investment pools, Money Market accounts, U.S. Governmental Agency securities, and Municipal Bonds. Investments of the District are stated at fair value or amortized cost, as applicable, in accordance with Generally Accepted Accounting Principles, as further described in Note 2. Current Investments consist of investments with a maturity of less than one year from August, 31 2023. Long Term investments consist of investments with a maturity greater than one year from August 31, 2023.

**I. Inventories**

Inventories, which consist primarily of supplies and equipment, are recorded using the consumption method and are stated at cost using the first-in, first-out method. Food Commodities are used only in the child nutrition program and are recorded as unearned revenue since title does not pass to the school district until the commodities are used.

**J. Encumbrances**

Encumbrance accounting is utilized in all governmental funds. Encumbrances for goods or purchased services are documented by purchase orders or contracts. Under Texas law, General Fund appropriations lapse each August 31, and encumbrances outstanding at that time are to be either canceled or appropriately provided for in the subsequent year's budget. Encumbrances outstanding at August 31, 2023 that were provided for in the subsequent year's General Fund budget were \$6,526,341. These amounts are classified as assigned fund balance on the Governmental Funds Balance Sheet.

**K. Liabilities for Compensated Absences**

The District pays compensated absences to certain employees at the time of their separation and/or retirement. Payment for accrued sick leave at the time of retirement is limited to the current salary rate for accumulated sick leave days, up to a maximum of 60 days, for employees hired before July 1, 1988, and currently eligible for retirement. In addition, upon separation or retirement, payment for each day of accrued local leave is paid at the current standard substitute certified teacher rate for professional staff or the substitute paraprofessional rate for paraprofessional and auxiliary staff, to a maximum of \$5,000. If the employee is reemployed with the District, days for which the employee received payment shall not be available to that employee. The payment for the accrued sick leave and/or accrued local leave is made with the employees' final pay check and includes all salary related payments. Compensated absences are reported in governmental funds only if they have matured. No balances are reported as liabilities for compensated absences in the governmental funds as of August 31, 2023.

**L. Cash and Cash Equivalents**

The District's cash and cash equivalents are considered to be cash on hand, and demand deposits.

CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**M. Comparative Data**

Comparative total data for the prior year has been presented only for certain funds in the supplementary information in order to provide an understanding of the changes in the financial position and operations of these funds.

**N. Deferred Outflows/Inflows of Resources**

Deferred outflows of resources represent a consumption of net assets that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until that time. Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension and OPEB activities are amortized over the weighted average remaining service life of all participants in the respective qualified pension plan and OPEB plan, except for projected and actual earnings differences on investments which are amortized on a closed basis over a 5-year period.
- Deferred charge/gain on refunding is amortized over the shorter of the life of the refunded or refunding debt.
- Property taxes are recognized in the period the amount becomes available.
- District contributions to the pension and OPEB plans after the measurement date are recognized in the subsequent year.
- Deferred inflows from leases are adjusted over the life of the lease by the current portion of the principal received.

**O. Other Financing Sources**

Amounts recognized as other financing sources represent proceeds from issuance of bonds received by the district and related payments to escrow and operating transfers.

**P. Fund Balances and Net Position**

The District has adopted the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). In accordance with GASB 54 the District classifies governmental fund balances as follows:

Non-Spendable – includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact. This classification includes inventories, prepaid items and long term receivables.

Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts restricted due to constitutional provisions or enabling legislation. This classification includes the child nutrition program, retirement of long term debt, construction programs and other federal and state grants.

Committed – Committed fund balances are amounts constrained to specific purposes by the District itself, using a resolution passed by its highest decision making authority (the Board of Trustees). To be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest level of action to remove or change the constraint. The Coke Grant in the Non-Major Governmental Funds has committed \$233,929 for Operations and Food Services. The Capital Projects Fund has \$37,225,684 committed for capital acquisition and construction.

CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**P. Fund Balances and Net Position (continued)**

Assigned – includes fund balance amounts that are self-imposed by the District to be used for a particular purpose. Fund balance can be assigned by the District's Board, the Superintendent or the Chief Financial Officer pursuant to the District's fund balance policy. At August 31, 2023, \$6,526,341 of fund balance in the General Fund was assigned for encumbrances.

Unassigned – amounts that are available for any purpose are considered unassigned fund balance. Positive numbers can only be reported in the general fund.

Net Position may serve over time as a useful indication of a government's financial position. Net position on the Statement of Net Position includes the following: *Net Investment in Capital Assets* – this component of net position reports the difference between capital assets less both the accumulated depreciation and the outstanding balance of debt, excluding unspent proceeds, that is directly attributable to the acquisition, construction or improvement of these capital assets; *Restricted* – this component of net position reports the difference between assets and liabilities of the District that consist of assets with constraints placed on their use by external parties; *Unrestricted* – the difference between the assets and liabilities that is not reported in Net Investment in Capital Assets, or Restricted Net Position.

**Q. Leases**

**Lessee**

The District is a lessee for noncancellable leases of property and equipment. The District recognizes a lease liability, reported with long-term debt, and a right-to-use lease asset, reported with other capital assets, in the government-wide and proprietary fund financial statements.

At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of the lease term or its useful life.

Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease payments included in the measurement of the lease liability are composed of fixed payments, variable payments fixed in substance or that depend on an index or a rate, purchase option price that the District is reasonably certain to exercise, lease incentives receivable from the lessor, and any other payments that are reasonably certain of being required based on an assessment of all relevant factors.

The district has entered into multiple lease agreements as lessee. The leases allow the right to use equipment over the terms of the lease. The District is required to make monthly payments at its incremental borrowing rate. The lease rate, term, and ending lease liabilities are as follows:

CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Q. Leases (continued)**

**Leases Payable  
Governmental Activities - Lessee**

	<b>Interest Rate</b>	<b>Lease Term in Months</b>	<b>Ending Balance</b>
Equipment	3.59%	22 - 34	\$ 338,479
<b>Total Governmental Activities</b>			<b>\$ 338,479</b>

The District monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. As of August 31, 2023, the schedule of lease payments is as follows:

**Principal and Interest Requirements to Maturity  
Governmental Activities - Lessee**

<b>Fiscal Year</b>	<b>Principal Payments</b>	<b>Interest Payments</b>	<b>Total Payments</b>
2024	\$ 338,479	\$ 5,594	\$ 344,073
Total Requirements	<b>\$ 338,479</b>	<b>\$ 5,594</b>	<b>\$ 344,073</b>

**Lessor**

The District is a lessor for noncancellable leases of property and equipment. The District recognizes a lease receivable and a deferred inflow of resources in the government-wide, governmental fund and proprietary fund financial statements.

At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The District uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease payments included in the measurement of the lease receivable are composed of fixed payments from the lessee, variable payments from the lessee that are fixed in substance or that depend on an index or a rate, residual value guarantee payments from the lessee that are fixed in substance, and any lease incentives that are payable to the lessee.

The District has entered into multiple lease agreements as a lessor. The leases allow the lease the right-to-use cell tower and District sites over the term of the lease. The District receives monthly payments at its incremental borrowing rate. The lease rate, terms, and ending lease receivables are as follows:

CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Q. Leases (continued)**

**Leases Receivable  
Governmental Activities - Lessor**

	<b>Interest Rate</b>	<b>Lease Term in Months</b>	<b>Ending Balance</b>
Cell Tower	3.59%	140 - 222	\$ 858,438
Site Lease	3.59%	48	12,719
<b>Total Governmental Activities</b>			<b>\$ 871,157</b>

The District monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable. As of August 31, 2023, expectation of lease receipts through the expiration of all leases is as follows:

**Principal and Interest Expected to Maturity  
Governmental Activities - Lessor**

<b>Fiscal Year</b>	<b>Principal Payments</b>	<b>Interest Payments</b>	<b>Total Payments</b>
2024	\$ 41,468	\$ 30,603	\$ 72,071
2025	44,683	29,061	73,744
2026	41,356	27,512	68,868
2027	44,670	25,973	70,643
2028	48,159	24,312	72,471
2029-2033	296,587	91,942	388,529
2034 - 2038	282,784	36,254	319,038
2039 - 2040	71,450	2,061	73,511
<b>Total Requirements</b>	<b>\$ 871,157</b>	<b>\$ 267,718</b>	<b>\$ 1,138,875</b>

**R. Subscription-Based Information Technology Arrangements (SBITA)**

The District has noncancellable contracts with SBITA vendors for the right to use information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets). The District recognizes a subscription liability, reported with long-term debt, and a right-to-use subscription asset (an intangible asset), reported with capital assets, in the government-wide and proprietary fund financial statements.

At the commencement of a SBITA, the District initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of SBITA payments. The subscription asset is initially measured at the initial amount of the subscription liability, adjusted for SBITA payments made at or before the SBITA commencement date, plus certain initial implementation costs. Subsequently, the subscription asset is amortized on a straightline basis over the shorter of the subscription term or the useful life of the underlying IT assets. Key estimates and judgements related to SBITAs include how the District determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) subscription term, and (3) subscription payments.

- The District uses its incremental borrowing rate as the discount rate for SBITAs.
- The subscription term includes the noncancellable period of the SBITA.

CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**R. Subscription-Based Information Technology Arrangements (SBITA) (continued)**

- Subscription payments included in the measurement of the subscription liability are composed of fixed payments, variable payments fixed in substance or that depend on an index or a rate, termination penalties if the District is reasonably certain to exercise such option, subscription contract incentives receivable from the SBITA vendor, and any other payments that are reasonably certain of being required based on an assessment of all relevant factors.

The District has entered into multiple subscription arrangements for both governmental activities and business-type activities. The subscriptions allow the right to use information technology over the terms of the subscription. The District is required to make annual payments at its incremental borrowing rate or interest rate stated or implied within the subscriptions. The subscription rate, terms, and ending subscription liabilities are as follows:

**SBITA Payable**  
**Governmental Activities - Lessee**

	<b>Interest Rate</b>	<b>Lease Term in Months</b>	<b>Ending Balance</b>
IT Software	1.58% - 3.07%	16 - 36	\$ 2,387,392
<b>Total Governmental Activities</b>			<b>\$ 2,387,392</b>

The District monitors changes in circumstances that would require a remeasurement of its SBITAs and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability. As of August 31, 2023, the schedule of subscription payments is as follows:

**Principal and Interest Requirements to Maturity**  
**Governmental Activities - SBITA**

<b>Fiscal Year</b>	<b>Principal Payments</b>	<b>Interest Payments</b>	<b>Total Payments</b>
2024	\$ 2,128,150	\$ 48,924	\$ 2,177,074
2025	220,380	4,961	225,341
2026	37,233	726	37,959
2027	1,629	26	1,655
Total Requirements	<b>\$ 2,387,392</b>	<b>\$ 54,637</b>	<b>\$ 2,442,029</b>

**S. Use of Estimates**

The presentation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**T. Data Control Codes**

The Data Control Codes refer to the account code structure prescribed by TEA in the Financial Accountability System Resource Guide. TEA requires school districts to display these codes in the financial statements filed with the agency in order to ensure accuracy in building a statewide database for policy development and funding plans.

**CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**U. Restricted Resources**

When the District has both restricted and unrestricted resources available to fund an expenditure, the District intends to use the restricted resources first. Furthermore, committed fund balances are reduced first, followed by assigned amounts and the unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

**V. Pensions**

The fiduciary net position of the Teacher Retirement System of Texas (TRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities and additions to/deductions from TRS's fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**W. Other Post-employment Benefits**

The fiduciary net position of the Teacher Retirement System of Texas (TRS) TRS Care Plan has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense, and information about assets, liabilities and additions to/deductions from TRS Care's fiduciary net position. Benefit payments are recognized when due and payable in accordance with the benefit terms. There are no investments as this is a pay-as you-go plan and all cash is held in a cash account.

**X. Implementation of New Accounting Standard**

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (GASB 96), provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This statement 1) defines a SBITA; 2) establishes that a SBITA results in a right-to-use subscription intangible asset and a corresponding liability; 3) provides the capitalization criteria for outlays other than subscription payments; and 4) requires note disclosures regarding a SBITA. The requirements of this statement are effective for reporting periods beginning after June 15, 2022 and all reporting periods thereafter. GASB 96 was implemented in the District's 2022-23 financial statements, resulting in recognition of \$1,361,654 in subscription assets and subscription liabilities as of September 1, 2022 within governmental activities to conform to the new standard.

**Y. Recently Issued Accounting Pronouncements**

GASB Statement No. 101, *Compensated Absences* (GASB 101), improves the information needs of financial statements users by updating the recognition and measurement guidance for compensated absences under a unified model and amending certain previously required disclosures. The requirements of this statement are effective for reporting periods beginning after December 15, 2023, with earlier application encouraged. GASB 101 will be implemented in fiscal year 2025 financial statements and the impact has not yet been determined.

**NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS**

**A. Deposits (Cash)**

Deposits and investment transactions of the District are regulated by State statutes through provisions of Chapter 23, Subchapter E, Sections 23.71 through 23.8 (The School Depository Act) of the Texas Education Code and other code sections referenced therein and through provisions of the Texas Revised

**CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023**

**NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS (continued)**

**A. Deposits (Cash) (continued)**

Civil Statutes, Title 47 Article 2529c, and 2548a regarding security for District funds in Depository institutions.

In accordance with applicable statutes, the District has a depository contract with an area bank (depository) providing for interest rates to be earned on deposited funds and for banking charges the District incurs as a result of banking services received. All depository contracts have a term of two years, commencing with the start of every odd-numbered fiscal year. Depository contracts are awarded on the basis of competitive bids received from area banks and can be awarded to more than one bank if the bids are relatively equal.

The District may place funds with the depository in interest and non-interest bearing accounts. Statutes and the depository contract require that all funds in the depository institution be fully secured by federal depository insurance or a combination of federal depository insurance and acceptable collateral securities and/or an acceptable surety bond. The collateral securities must be delivered to the District or placed with an independent trustee institution with safekeeping receipts delivered to the District. In accordance with State statutes pertaining to lawful collateralization of District deposits, safekeeping receipts are issued in the name of the depository with proper indication that the collateral securities are pledged by the depository to secure funds for the District.

Acceptable collateral securities include direct obligations of the United States of America (U.S.) bonds of any agency of the U.S., (except Farmers Home Administration Insured Notes), bonds of the State of Texas or of any county, school district, city, or town of the State of Texas that have been rated A or better by Moody's Investor Services, Inc., and letters of credit issued by a federal home loan bank, as authorized by Chapter 2257 Collateral for Public Funds of the Government Code.

The District must approve all collateral securities prior to the security being pledged. The depository can change collateral securities pledged to secure District funds only upon obtaining the written approval of the District. All demand and time deposits in the depository bank were entirely covered by federal depository insurance and by acceptable collateral securities held in the District's name by an agent of the District at year-end in accordance with provisions of the depository contract. The District's highest balance of \$34,857,075.60 occurred on August 29, 2023 and the value of collateral pledged and FDIC insurance on that date totaled \$60,250,000.

A summary of the District's cash and cash equivalents at August 31, 2023 is shown below.

	<b>Cash On hand</b>	<b>Bank Deposits</b>	<b>Total</b>
General	\$ 500	\$ 4,880,638	\$ 4,881,138
Debt Service	-	12,273	12,273
Capital Projects	-	640,302	640,302
Other Governmental	18,175	489,719	507,894
<b>Total Governmental</b>	<b>18,675</b>	<b>6,022,932</b>	<b>6,041,607</b>
Internal Service	-	424,707	424,707
<b>Total Entity Wide</b>	<b>18,675</b>	<b>6,447,639</b>	<b>6,466,314</b>
Fiduciary	-	9,419,957	9,419,957
<b>Total</b>	<b>\$ 18,675</b>	<b>\$ 15,867,596</b>	<b>\$ 15,886,271</b>

**B. Investments**

The Board of Trustees of the District has adopted a written investment policy (the "Investment Policy") regarding the investment of its funds as defined in the Public Funds Investment Act of 1995 (Chapter 2256, Texas Government Code). The Public Funds Investment Act requires an annual audit of investment



**CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023**

**NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS (continued)**

**B. Investments (continued)**

practices. Additionally, the investments and investment practices of the District are in compliance with the Trustees' investment policies.

The District's investment policy emphasizes safety of principal and liquidity, addresses investment diversification, yield, and maturity and addresses the quality and capability of investment personnel. The Investment Policy includes a list of authorized investment instruments, a maximum allowable stated maturity of any individual investment and the maximum average dollar weighted maturity allowed for fund groups. In addition, it includes an "Investment Strategy Statement" that specifically addresses each fund's investment options and describes the priorities of suitability of investment type, preservation and safety of principal, liquidity, marketability, diversification and yield.

The District is authorized to invest in the following investment instruments provided that they meet the guidelines of the investment policy.

1. Obligations of, or guaranteed by governmental entities as permitted by Government Code 2256.009
2. Certificates of deposit and share certificates as permitted by Government Code 2256.010
3. Fully collateralized repurchase agreements permitted by Government Code 2256.011
4. A securities lending program as permitted by Government Code 2256.0115
5. Bankers acceptances as permitted by Government Code 2256.012
6. Commercial paper as permitted by Government Code 2256.013
7. No-load money market mutual funds and no-load mutual funds as permitted by Government Code 2256.014
8. A guaranteed investment contract as an investment vehicle for bond proceeds, provided it meets the criteria and eligibility requirements established by Government Code 2256.015
9. Public funds investment pools as permitted by Government Code 2256.016.

The District's investments are insured, registered, or the District's agent holds the securities in the District's name; therefore, the District is not exposed to custodial risk. Custodial Credit risk for investments is the risk that, in event of the failure of the counterparty (e.g. broker dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in the possession of another party. The District's policy requires that a third party bank trust department hold all securities owned by the District. The District generally holds all US government securities to maturity. The District did not purchase any derivative investment products during the current year nor participate in any reverse repurchase agreements or security lending agreement during the fiscal year 2022-23.

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**CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023**

**NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS (continued)**

**B. Investments (continued)**

As of August 31, 2023, the District's investment balances, weighted average maturity and credit rating of investments are as follows:

	General Fund	Debt Service Fund	Capital Projects Fund	Non-major Governmental Funds	Total Governmental Funds	Internal Service Fund	Total
Current Investments							
Investment Pool							
Lone Star	\$ 17,963,969	\$ 22,920,791	\$ 141,780,741	\$ 8,499,108	\$ 191,164,609	\$ 10,300,847	\$ 201,465,456
TexasClass	33,003,532	-	62,813,867	-	95,817,399	-	95,817,399
TexPool	5,561,826	-	-	-	5,561,826	-	5,561,826
Money Market Fund	76,336,017	106,533	-	-	76,442,550	-	76,442,550
Municipal Bonds	4,785,444	-	-	-	4,785,444	-	4,785,444
Treasury Notes	23,249,202	-	-	-	23,249,202	-	23,249,202
Total Current Investments	160,899,990	23,027,324	204,594,608	8,499,108	397,021,030	10,300,847	407,321,877
Long-Term Investments							
US Government Agency Securities	16,508,103	-	-	-	16,508,103	-	16,508,103
Treasury Notes	8,037,967	-	-	-	8,037,967	-	8,037,967
Total Long-Term Investments	24,546,070	-	-	-	24,546,070	-	24,546,070
Total Investments	\$ 185,446,060	\$ 23,027,324	\$ 204,594,608	\$ 8,499,108	\$ 421,567,100	\$ 10,300,847	\$ 431,867,947

	Value at August 31, 2023	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs	Percent of Total Investments	Weighted Average Maturity (Days)	Credit Risk (S & P Rating)
Investments Measured at Amortized Cost							
Investment Pools							
Texpool	\$ 5,561,826				1.288%	24	AAA <sub>m</sub>
Money Market Fund	76,442,550				17.700%	1	AAA <sub>m</sub>
Investments Measured at Net Asset Value (NAV)							
Investment Pools							
Lone Star	201,465,456				46.650%	84	AAA <sub>f</sub> /S1+
Texas CLASS	95,817,399				22.187%	68	AAA <sub>m</sub>
Investments Subject to Fair Value							
Municipal Bonds	4,785,444	-	4,785,444	-	1.108%	245	AA+
U.S. Government Agency Bonds:							
Federal Home Loan Bank Notes	16,508,103	-	16,508,103	-	3.822%	647	AA+
Treasury Notes	31,287,169	31,287,169	-	-	7.245%	263	AA+
Total	\$ 431,867,947	\$ 31,287,169	\$ 21,293,547	\$ -	100.000%		
Portfolio Weighted Average Maturity						101	

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. GASB Statement No. 72, *Fair Value Measurement and Application* provides a framework for measuring fair value which establishes a three-level fair value hierarchy that describes the inputs that are used to measure assets and liabilities.

- Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- Level 2 inputs are inputs-other than quoted prices within Level 1- that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

**CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023**

**NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS (continued)**

**B. Investments (continued)**

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

Certain investment types are not required to be measured at fair value; these include money market funds and certain other short-term, highly liquid debt instruments as well as certain investment pools which are measured at amortized cost, and other investment pools which are measured at the net asset value (NAV) determined by the pool, which approximates fair value. These instruments are exempt from categorization within the fair value hierarchy.

The *U. S. Government Agency Securities and Municipal Bonds* are classified in Level 2 of the fair value hierarchy and are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

**Local Government Investment Pools**

As of August 31, 2023 the District's investments included Lone Star Investment Pool, Texas Class and TexPool. These pools are set up in accordance with the Texas Public Funds Investment Act for participant's investments. The Texas State Comptroller of Public Accounts and the State Auditor's office exercise regulatory oversight responsibility in monitoring external pools operations in compliance with the Public Fund Investment Act. External pools must have an advisory Board composed of both participants in the external pool and other persons who do not have a business relationship with the external pools. The advisory Board has oversight responsibility for operations, designation of management and accountability for fiscal matters. The advisory board members review the investment policy as required by the State. State statute requires that the external pools maintain at least an AAA or AAA-m or equivalent rating by a nationally recognized rating service. The investment pools do not have any limitations or restrictions on withdrawals, such as notice periods or maximum transaction amounts, and do not impose any liquidity fees or redemption gates.

**Investment Risk**

The risk exposure for governmental, individual major funds, non-major funds in the aggregate and fiduciary funds types of the District are not significantly greater than the deposit and investment risk of the overall primary government.

The District's Investment Policy seeks to control risk. Such risk is controlled by investing in compliance with the District's Investment Policy, qualifying the broker and financial institutions with whom the District will purchase investments, sufficient collateralization, portfolio diversification, and limiting maturity.

**Credit Risk**

As of August 31, 2023, the District invested in Lone Star Investment Pool, Texpool, Texas Class, TD Ameritrade Federated Government Obligations Fund, Woodforest Bank Public Fund Premium Account, Municipal Bonds, US Government Agency Securities, and US Treasury Notes. District policy requires investment pools to have a rating of at least AAAM by Standard and Poor's and obligations of the United States or its agencies to have a rating not less than an A or its equivalent.

**CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023**

**NOTE 2 – DEPOSITS (CASH) AND INVESTMENTS (continued)**

**B. Investments (continued)**

**Concentration of Credit Risk:**

The District's investment policy requires the investment portfolio to be diversified in terms of investment instruments, maturity scheduling, and financial institutions in order to reduce the risk of loss resulting from over-concentration of assets in a specific class of investments, specific maturity, or specific issuer.

**Interest Rate Risk**

As a means of minimizing risk of loss due to interest rate fluctuations, the Investment Policy requires that District's investment portfolio as a whole will not exceed the weighted average maturity of 18 months (547 days). The Investment Policy also limits that no investment shall have an original stated maturity greater than 3 years.

**Adjustments to Investments' Fair Value**

The District's portfolio value fluctuates in an inverse relationship to any change in interest rates. Accordingly, if interest rates have risen, the portfolio value will have declined. If interest rates have fallen, the portfolio value will have risen. The District's investments in Municipal Bonds, U.S. Government Agency Securities, and US Treasury Notes are reported by the District at fair value in accordance with GAAP. The District had no gains or losses from the sales of securities because they were held to maturity. The amount of increase or decrease in the fair value of investments is included in investment income. The District recorded a \$1,421,354 decrease in the fair value of investments for the year ended August 31, 2023.

	<b>Governmental Funds</b>	<b>Proprietary Funds</b>	<b>Total</b>
Interest Income	\$ 29,668,200	\$ 383,072	\$ 30,051,272
Net decrease in fair value of investments	(1,421,354)	-	(1,421,354)
Total Investment Income	<u>\$ 28,246,846</u>	<u>\$ 383,072</u>	<u>\$ 28,629,918</u>

**NOTE 3 - PROPERTY TAXES**

The District's ad valorem property tax is levied each October 1, based on the assessed value determined by the Montgomery Central Appraisal District (MCAD) for all real and business personal property located in the District. The MCAD, a separate governmental entity, is responsible for the recording and appraisal of property for all taxing units in the County, including the District. The MCAD is required by state law to assess property at 100% of its appraised value. Further, real property must be re-appraised at least every three years. Under certain circumstances, taxpayers and taxing units, including the District, may challenge orders of the MCAD Appraisal Review Board through various appeals and, if necessary, legal action. Taxes are levied and due on October 1, of each year, and become delinquent on the following February 1. On January 1, of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. The assessed value for the 2022-23 fiscal year was \$52,134,762,079.

The tax rates assessed for the year ended August 31, 2023, to finance General Fund operations and the payment of principal and interest on general obligation long-term debt were \$0.8546 and \$0.26 per \$100 of valuation, respectively, for a total of \$1.1146 per \$100 of valuation. Total current and delinquent tax collections, including penalty and interest, for the year ended August 31, 2023, were 99.84% of the current tax levy. Delinquent taxes are prorated between general operations and debt service based on rates adopted for the year of the levy. Allowances for uncollectible taxes are based upon historical experience in collecting property taxes. The District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature. 152

**CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023**

**NOTE 3 - PROPERTY TAXES (continued)**

Net property taxes receivable at August 31, 2023, consisted of the following:

	<b>General Fund</b>	<b>Debt Service</b>	<b>Total</b>
Delinquent Taxes - Current Year Levy	\$ 3,825,397	\$ 1,162,083	\$ 4,987,480
Delinquent Taxes - Prior Year Levy	6,024,128	1,611,015	7,635,143
Total Property Taxes Delinquent	9,849,525	2,773,098	12,622,623
Less Allowance for uncollectible taxes	(1,638,212)	(334,021)	(1,972,233)
Net Property Taxes Receivable	<u>\$ 8,211,313</u>	<u>\$ 2,439,077</u>	<u>\$ 10,650,390</u>

**NOTE 4 - INTERFUND RECEIVABLES AND PAYABLES**

Interfund balances at August 31, 2023, consisted of the following individual fund receivables and payables:

	<b>Receivable</b>	<b>Payable</b>
General Fund		
Debt Service	\$ -	\$ 68,549
Total General Fund	<u>-</u>	<u>68,549</u>
Debt Service Fund		
General Fund	68,549	-
Total Debt Service Fund	<u>68,549</u>	<u>-</u>
Non Major Governmental Funds		
Homeless Children & Youth Grant	-	544
ESEA Title I Part A	-	287,654
ESEA Title I Part C-Migrant	-	16,113
Idea B Formula	-	144,098
Idea B Preschool	-	721
Child Nutrition	4,301,610	-
Carl Perkins	-	45,402
ESEA Title II	-	32,617
Title III	-	18,193
TCLAS	-	162
ESSER II	-	109,701
ESSER III	-	1,054,907
Idea B Formula - ARP	-	11,898
Title IV	-	6,159
Idea B Discretionary Deaf	-	891
Instructional Materials	-	2,327,819
Other State Funds	-	243,435
State Deaf	-	1,296
Total Non Major Governmental	<u>\$ 4,301,610</u>	<u>\$ 4,301,610</u>

The District has not cleared the interfund payables and receivables at year-end. Most of the amounts represent short-term borrowings between funds for operating expense payments.

**CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023**

**NOTE 5 – CAPITAL ASSETS**

The following is a summary of the changes in capital assets for the year ended August 31, 2023:

	Beginning Balance	Additions & Transfers In	Retirements & Transfers Out	Ending Balance
Capital Assets, not being depreciated or amortized:				
Land	\$ 83,561,702	\$ 27,884,533	\$ -	\$ 111,446,235
Construction in progress	72,947,937	67,096,951	(125,870,892)	14,173,996
Total Capital Assets, not being depreciated or amortized	156,509,639	94,981,484	(125,870,892)	125,620,231
Capital Assets, being depreciated and amortized:				
Buildings and Improvements	2,039,816,464	244,348,981	-	2,284,165,445
Furniture and Equipment	99,375,445	11,468,279	(2,830,998)	108,012,726
Right-to-Use Assets-Equipment	1,095,615	12,150	-	1,107,765
Right-to-Use Assets-SBITA*	1,361,654	3,274,357	-	4,636,011
Total Capital Assets, being depreciated and amortized	2,141,649,178	259,103,767	(2,830,998)	2,397,921,947
Less accumulated depreciation and amortization for:				
Buildings and Improvements	(609,464,327)	(50,580,004)	-	(660,044,331)
Furniture and Equipment	(73,899,625)	(8,498,966)	2,658,219	(79,740,372)
Right-to-Use Assets-Equipment	(386,688)	(393,315)	-	(780,003)
Right-to-Use Assets-SBITA	-	(1,202,404)	-	(1,202,404)
Total accumulated depreciation and amortization	(683,750,640)	(60,674,689)	2,658,219	(741,767,110)
Total Capital Assets, being depreciated and amortized, net	1,457,898,538	198,429,078	(172,779)	1,656,154,837
Governmental activities Capital Assets, net	\$ 1,614,408,177	\$ 293,410,562	\$ (126,043,671)	\$ 1,781,775,068

\* Beginning balances have been adjusted to reflect the adoption of GASB 96, SBITAs

Depreciation and amortization expense of the governmental activities was charged to functions / programs as follows:

Instruction	\$ 34,756,715
Instructional Resources & Media Service	3,208,834
Curriculum & Instructional Staff Development	1,115,356
Instructional Administration	79,824
School Administration	604,416
Guidance and Counseling	649,141
Health Services	156,983
Student (Pupil) Transportation	1,773,910
Food Services	2,060,329
Cocurricular/Extracurricular Activities	5,214,093
General Administration	507,444
Plant Maintenance and Operations	6,378,794
Security and Monitoring Services	464,382
Data Processing Services	3,704,468
	<u>\$ 60,674,689</u>

**CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023**

**NOTE 6 - UNEARNED REVENUE**

Unearned revenue as of August 31, 2023, consisted of the following:

	General	Non Major Funds	Debt Service	Total
Child Nutrition	\$ -	\$ 886,301	-	\$ 886,301
Total	\$ -	\$ 886,301	\$ -	\$ 886,301

**NOTE 7 – DEFERRED INFLOWS OF RESOURCES**

Deferred inflows of resources as of August 31, 2023, consisted of the following:

	General	Non Major Funds	Debt Service	Total
Property Taxes	\$ 7,740,574	\$ -	\$ 2,296,075	\$ 10,036,649
Leases	821,289	-	-	821,289
Total	\$ 8,561,863	\$ -	\$ 2,296,075	\$ 10,857,938

**NOTE 8 - LONG-TERM DEBT AND DEBT SERVICE**

General and Historical Information - The District's long-term liabilities consist of bond indebtedness, compensated absences, leases and SBITA's, net pension liability and net OPEB liability. The current requirements for general obligation bonds principal and interest expenditures are accounted for in the debt service fund. Current funding requirements for compensated absences, leases payable, pension, and OPEB plans are accounted for in the governmental funds. Unfunded long-term liabilities are generally liquidated with resources of the general fund.

By local referendum, the District has adopted the provisions of Section 20 of the Texas Education Code requiring the levy each year of a tax rate, unlimited as to amount, sufficient to meet principal and interest requirements during the ensuing fiscal year. Resources from the property taxes for servicing bonded debt principal and interest are accumulated in, and expended from, the Debt Service Fund (Article 278e-1, VCS).

The voters of the District authorized the sale of general obligation bonds in the amount of \$653,570,000 in an election held November 5, 2019. As of August 31, 2023 all of the 2019 bonds have been sold.

Long-term liability activity for the year ended August 31, 2023 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
General Obligation Bonds	\$ 1,616,515,000	\$ -	\$ (66,230,000)	\$ 1,550,285,000	\$ 73,975,000
Plus Premiums on Bonds	197,664,220	-	(11,635,040)	186,029,180	11,158,428
Total Bonds Payable	1,814,179,220	-	(77,865,040)	1,736,314,180	85,133,428
Compensated Absences	711,278	644,565	(169,229)	1,186,614	300,273
Lease Payable	719,416	12,150	(393,087)	338,479	338,479
SBITA Payable*	1,361,654	3,274,357	(2,248,619)	2,387,392	2,128,150
Net Pension Liability	86,473,036	154,731,885	(17,577,198)	223,627,723	-
Net OPEB Liability	172,908,251	-	(57,242,152)	115,666,099	-
Total Long Term Liabilities	\$ 2,076,352,855	\$ 158,662,957	\$ (155,495,325)	\$ 2,079,520,487	\$ 87,900,330

\* Beginning balances have been adjusted to reflect the adoption of GASB 96, SBITAs

**CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023**

**NOTE 8 -LONG-TERM DEBT AND DEBT SERVICE (continued)**

Current Year Information - Debt service requirements to maturity for these issues are summarized as follows:

Year Ended	Current Interest Bonds		
August 31	Principal	Interest	Total
2024	\$ 73,975,000	\$ 63,051,873	\$ 137,026,873
2025	71,080,000	59,485,548	130,565,548
2026	68,715,000	56,112,098	124,827,098
2027	72,100,000	52,727,523	124,827,523
2028	74,050,000	49,298,723	123,348,723
2029	77,455,000	45,894,873	123,349,873
2030	81,085,000	42,264,866	123,349,866
2031	75,470,000	38,626,873	114,096,873
2032	79,010,000	35,088,866	114,098,866
2033	82,585,000	31,514,854	114,099,854
2034	86,055,000	28,042,173	114,097,173
2035	89,430,000	24,668,485	114,098,485
2036	59,475,000	21,808,622	81,283,622
2037	61,865,000	19,416,585	81,281,585
2038	63,845,000	16,950,892	80,795,892
2039	63,995,000	14,402,662	78,397,662
2040	63,405,000	11,951,825	75,356,825
2041	65,760,000	9,595,925	75,355,925
2042	60,360,000	7,296,012	67,656,012
2043	51,025,000	5,231,331	56,256,331
2044	37,645,000	3,605,212	41,250,212
2045	38,975,000	2,277,217	41,252,217
2046	32,210,000	1,145,067	33,355,067
2047	20,715,000	339,881	21,054,881
	<u>\$ 1,550,285,000</u>	<u>\$ 640,797,986</u>	<u>\$ 2,191,082,986</u>



**CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023**

**NOTE 8 - LONG-TERM DEBT AND DEBT SERVICE (continued)**

**Outstanding Debt**

Outstanding debt at August 31, 2023 consisted of the following:

Original Issue Amount	Description	Interest Rate	Matures	Amount Outstanding Aug 31, 2023
\$ 76,920,000	Unlimited Tax Schoolhouse Bonds, Series 2014	2.00-5.00%	2039	\$ 46,745,000
129,205,000	Unlimited Tax Schoolhouse Bonds, Series 2014A	2.00-5.00%	2039	70,135,000
21,085,000	Unlimited Tax Schoolhouse Bonds, Series 2014B	2.00-5.00%	2030	15,355,000
117,665,000	Unlimited Tax Schoolhouse Bonds, Series 2015	2.00-5.00%	2035	106,305,000
138,015,000	Unlimited Tax Schoolhouse Bonds, Series 2016	5.00%	2041	113,285,000
206,675,000	Unlimited Tax Schoolhouse Bonds, Series 2016A	3.00-4.00%	2042	182,275,000
97,540,000	Unlimited Tax Schoolhouse Bonds, Series 2017	3.00 - 5.00%	2035	89,995,000
174,435,000	Unlimited Tax Schoolhouse Bonds, Series 2018	3.00 - 5.00%	2043	167,860,000
66,755,000	Unlimited Tax Refunding Bonds, Series 2019	4.00 - 5.00%	2026	28,430,000
116,125,000	Unlimited Tax Schoolhouse Bonds, Series 2020	2.50 - 5.00%	2045	112,425,000
328,325,000	Unlimited Tax School Building and Refunding Bonds, Series 2020A	2.25 - 5.00%	2046	309,800,000
162,010,000	Unlimited Tax Schoolhouse Bonds, Series 2022	1.00 - 5.00%	2047	160,175,000
154,120,000	Unlimited Tax Schoolhouse Bonds, Series 2022A	4.00 - 5.00%	2047	147,500,000
<b>\$ 1,788,875,000</b>	<b>Total General Obligation Bonds</b>			<b>\$ 1,550,285,000</b>

**Current Year Defeasance of Long-term Debt**

During the fiscal year the District completed a partial defeasance of Series 2014 bonds, consisting of \$3,485,000 in principal maturities dated 2038 - 2039. Debt Service Fund resources of \$3,549,892 were placed in escrow for the scheduled redemption date of February 1, 2024.

**Prior Year Advance Refunding of Long-term Debt**

The District has no defeased bonds outstanding as of August 31, 2023 resulting from prior year advance refundings.

**NOTE 9 - COMMITMENTS AND CONTINGENCIES**

Construction - During the 2022-23 fiscal year, the District continued construction of new facilities as well as renovation of some existing facilities. As of August 31, 2023, the District's construction commitments with the contractors are as follows:

Campus/Location	Authorized Contract	Total In Progress	Remaining Commitment
Bartlett	\$ 37,933,268	\$ 14,173,996	\$ 23,759,272
CHS Master Plan	144,998,625	104,987,156	40,011,469
Hines Elementary	35,443,652	34,218,461	1,225,191
Transportation Centers	16,546,408	10,282,752	6,263,656
ORHS Overhaul & CTE	57,390,656	55,280,352	2,110,304
Safety & Security 22	10,957,058	7,381,582	3,575,476
<b>TOTAL</b>	<b>\$ 303,269,667</b>	<b>\$ 226,324,299</b>	<b>\$ 76,945,368</b>

**CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023**

**NOTE 9 - COMMITMENTS AND CONTINGENCIES (continued)**

Federal Financial Assistance - The District received significant financial assistance from federal and state governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies and the TEA. Any disallowed claims resulting from such audits could become a liability of the General Fund. However, in the opinion of management, such disallowed claims, if any, will not have a material effect on any of the financial statements of the individual funds included herein or on the overall financial position of the District at August 31, 2023.

Legal Proceedings - The District is a defendant in various legal proceedings relating to its operations as a school district. In the best judgment of the District's management, the outcome of any present legal proceeding will not have a material adverse effect on the accompanying basic financial statements.

**NOTE 10 - GENERAL FUND FEDERAL PROGRAM REVENUE**

Programs that are federally funded are accounted for in the Special Revenue Funds of the District. The District received \$11,434,312 in revenue from the SHARS and MAC Medicaid Programs. These programs are accounted for in the General Fund as required by the TEA.

**NOTE 11 – REVENUES FROM LOCAL AND INTERMEDIATE SOURCES**

During the current year, revenues from local and intermediate sources consisted of the following:

	<b>General</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Other Non Major Funds</b>	<b>Total</b>
Property Taxes	\$ 429,536,744	\$ 130,537,126	\$ -	\$ -	\$ 560,073,870
Penalties, Interest, and Other Tax Related Income	2,607,092	688,244	-	-	3,295,336
Summer School, Tuition and Fees	554,112	-	-	-	554,112
Investment Income	12,145,960	2,118,724	13,580,146	402,016	28,246,846
Food Sales	-	-	-	9,657,662	9,657,662
Co-Curricular Student Activities	1,534,676	-	-	-	1,534,676
Building Rental	944,110	-	-	-	944,110
Other	3,274,328	-	-	2,257	3,276,585
Total	<u>\$ 450,597,022</u>	<u>\$ 133,344,094</u>	<u>\$ 13,580,146</u>	<u>\$ 10,061,935</u>	<u>\$ 607,583,197</u>

Building Rental revenues include revenues from leases recognized under GASB 87 amounting to 70,522 for the year ending August 31, 2023.

**NOTE 12 - OTHER FINANCING SOURCES AND OTHER FINANCING USES**

Other financing sources general fund consist of \$1,064,784 in proceeds from Right to Use Leased Assets and SBITAs. Other financing sources in the capital projects fund consist of a transfer in of \$18,800,000 from the general fund. Other financing uses in the general fund consist of a transfer out of \$18,800,000 into the capital maintenance fund to assist with the completion of the 2019 bond projects, if needed. Other financing sources in other non major fund consist of \$2,221,723 in proceeds from Right to Use Leased Assets and SBITAs.

**CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023**

**NOTE 12 - OTHER FINANCING SOURCES AND OTHER FINANCING USES (continued)**

For the year ended August 31, 2023 other resources and uses consist of the following:

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	<b>Other Non Major Funds</b>
Other Financing Sources				
Proceeds from Right to Use Leased Assets and SBITA	\$ 1,064,784	\$ -	\$ -	\$ 2,221,723
Transfers in		-	18,800,000	-
Total Other Financing Sources	<u>\$ 1,064,784</u>	<u>\$ -</u>	<u>\$ 18,800,000</u>	<u>\$ 2,221,723</u>
Other Financing Uses				
Transfers out	\$ (18,800,000)	\$ -	\$ -	\$ -
Total Other Financing Uses	<u>\$ (18,800,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NOTE 13 - DEFINED BENEFIT PENSION PLAN**

**A. Plan Description**

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

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

**B. Pension Plan Fiduciary Net Position**

Detailed information about the Teacher Retirement System's fiduciary net position is available in a separately-issued Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at [https://www.trs.texas.gov/Pages/about\\_archive\\_cafr.aspx](https://www.trs.texas.gov/Pages/about_archive_cafr.aspx); by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

**C. Benefits Provided**

TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3 percent (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity except for members who are grandfathered, the three highest annual salaries are used. The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic post-employment benefit changes; including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan description above.

**CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**NOTE 13 - DEFINED BENEFIT PENSION PLAN (continued)**

**D. Contributions**

Contribution requirements are established or amended pursuant to Article 16, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year. Texas Government Code section 821.006 prohibits benefit improvements, if as a result of the particular action, the time required to amortize TRS' unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action.

Employee contribution rates are set in state statute, Texas Government Code 825.402. Contribution rates for the last two fiscal years are as follows:

	<b>Contribution Rates</b>	
	<b>2022</b>	<b>2023</b>
Member	8.00%	8.00%
Non-Employer Contributing Entity(State)	7.75%	8.00%
Employer	7.75%	8.00%
District 2023 Employer contributions	\$20,523,399	
District 2023 Member contributions	\$40,122,847	
District 2023 NECE On-Behalf contributions	\$27,034,793	

Contributors to the plan include members, employers and the State of Texas as the only non-employer contributing entity. The State is the employer for senior colleges, medical schools and state agencies including TRS. In each respective role, the State contributes to the plan in accordance with state statutes and the General Appropriations Act (GAA). As the non-employer contributing entity for public education and junior colleges, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of the pension trust fund during that fiscal year reduced by the amounts described below which are paid by the employers. Employers (public school, junior college, other entities or the State of Texas as the employer for senior universities and medical schools) are required to pay the employer contribution rate in the following instances:

- On the portion of the member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member's first 90 days of employment.
- When any part or all of an employee's salary is paid by federal funding sources, a privately sponsored source, from non-educational and general, or local funds.
- When the employing district is a public junior college or junior college district, the employer shall contribute to the retirement system an amount equal to 50% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

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

- When employing a retiree of the Teacher Retirement System the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.
- All public schools, charter schools, and regional educational service centers must contribute 1.5 percent of the member's salary beginning in fiscal year 2020, gradually increasing to 2 percent in fiscal year 2025.

**CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023**

**NOTE 13 - DEFINED BENEFIT PENSION PLAN (continued)**

**E. Actuarial Assumptions**

The total pension liability in the August 31, 2021 actuarial valuation rolled forward to August 31, 2022 was determined using the following actuarial assumptions:

Valuation date	August 31, 2021 rolled forward to August 31, 2022
Actuarial cost method	Individual entry age normal
Asset valuation method	Fair value
Single discount rate	7.00%
Long-term expected investment rate of return	7.00%
Municipal bond rate as of August 2022	3.91%*
Last year ending August 31 in projection period (100 years)	2121
Inflation	2.30%
Salary increases including inflation	2.95% to 8.95% including inflation
Ad hoc post-employment benefit changes	None
Active mortality rates	The post-retirement mortality rates for healthy lives were based on the 2021 TRS of Texas Healthy Pensioner Mortality Tables with full generational projection using the ultimate improvement rates from the most recently published projection scale U-MP. The active mortality rates were based on the published PUB(2010) Mortality Tables for Teachers, below median, also with full generational mortality.

\* The source for the rate is the Fixed Income Market Data/Yield Curve/Data Municipal Bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index".

The actuarial methods and assumptions were based primarily on a study of actual experience for the four-year period ending August 31, 2021 and were adopted in July 2022.

**F. Discount Rate**

A single discount rate of 7.00 percent was used to measure the total pension liability. The single discount rate was based on the expected rate of return on pension plan investments of 7.00 percent. The projection of cash flows used to determine this single discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the statutorily required rates. It is assumed that future employer and state contributions will be 8.50 percent of payroll in fiscal year 2020 gradually increasing to 9.55 percent of payroll over the next several years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. As a result, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

**CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023**

**NOTE 13 - DEFINED BENEFIT PENSION PLAN (continued)**

**F. Discount Rate (continued)**

Best estimates of geometric real rates of return for each major asset class included in the Systems target asset allocation as of August 31, 2022 are summarized below:

<b>Asset Class</b>	<b>Target Allocation*</b>	<b>Long Term Expected Geometric Real Rate of Return**</b>	<b>Expected Contribution to Long-Term Portfolio Returns</b>
<b>Global Equity</b>			
U.S.	18%	4.6%	1.12%
Non-U.S. Developed	13%	4.9%	0.90%
Emerging Markets	9%	5.4%	0.75%
Private Equity	14%	7.7%	1.55%
<b>Stable Value</b>			
Government Bonds	16%	1.0%	0.22%
Absolute Return (including Credit Sensitive Instruments)	-	3.7%	-
Stable Value Hedge Funds	5%	3.4%	0.18%
<b>Real Return</b>			
Real Assets	15%	4.1%	0.94%
Energy, Natural Resources & Infrastructure	6%	5.1%	0.37%
Commodities	-	3.6%	-
<b>Risk Parity</b>			
Risk Parity	8%	4.6%	0.43%
<b>Asset Allocation Leverage</b>			
Cash	2%	3.0%	0.01%
Asset Allocation Leverage	(6)%	3.6%	(0.05)%
<b>Inflation Expectation</b>			2.70%
<b>Volatility Drag ***</b>			(0.91)%
<b>Expected Return</b>	<b>100%</b>		<b>8.19%</b>

\* Target allocations are based on the FY2022 policy model.

\*\* Capital Market Assumptions come from Aon Hewitt (as of 8/31/2022).

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

**G. Discount Rate Sensitivity Analysis**

The following schedule shows the impact of the Net Pension Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (7.00%) in measuring the 2022 Net Pension Liability.

	<b>1% Decrease in Discount Rate (6.00%)</b>	<b>Discount Rate (7.00%)</b>	<b>1% Increase in Discount Rate (8.00%)</b>
District's proportionate share of the net pension liability:	\$ 347,879,946	\$ 223,627,723	\$ 122,915,463

**CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023**

**NOTE 13 - DEFINED BENEFIT PENSION PLAN (continued)**

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

At August 31, 2023, the District reported a liability of \$223,627,723 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's Proportionate share of the collective net pension liability	\$ 223,627,723
State's proportionate share that is associated with District	301,452,545
Total	<u>\$ 525,080,268</u>

The net pension liability was measured as of August 31, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of August 31, 2021 rolled forward to August 31, 2022. The District's proportion of the net pension liability was based on the District's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2021 through August 31, 2022.

At August 31, 2022 the employer's proportion of the collective net pension liability was .3767% which was an increase of .0371% from its proportion measured as of August 31, 2021. For the year ended August 31, 2023, the District recognized pension expense of \$60,723,313 and revenue of \$28,815,446 for support provided by the State.

At August 31, 2023, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>
Differences between expected and actual economic experience	\$ 3,242,584	\$ 4,875,508
Changes in actuarial assumptions	41,669,123	10,385,109
Difference between projected and actual investment earnings	22,093,704	-
Changes in proportion and difference between the District's contributions and the proportionate share of contributions	26,127,273	4,022,847
Contributions paid to TRS subsequent to the measurement date	20,523,399	-
	<u>\$ 113,656,083</u>	<u>\$ 19,283,464</u>

\$20,523,399 reported as a deferred outflows related to contribution subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended 2024.

CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023

**NOTE 13 - DEFINED BENEFIT PENSION PLAN (continued)**

**H. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)**

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

<u>For Year Ended</u>	<u>Pension Expense Amount</u>
2024	\$ 19,477,059
2025	12,052,137
2026	6,066,476
2027	30,158,631
2028	6,094,917
Thereafter	-
Total	<u>\$ 73,849,220</u>

**NOTE 14 – DEFINED OTHER POST-EMPLOYMENT BENEFIT PLAN**

**A. Plan Description**

The District participates in the Texas Public School Retired Employees Group Insurance Program (TRSCare). It is a multiple-employer, cost-sharing defined Other Post-Employment Benefit (OPEB) plan that has a special funding situation. The plan is administered through a trust by the Teacher Retirement System of Texas (TRS) Board of Trustees. It is established and administered in accordance with the Texas Insurance Code, Chapter 1575.

**B. OPEB Plan Fiduciary Net Position**

Detail information about the TRS-Care's fiduciary net position is available in the separately-issued TRS Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at <http://www.trs.state.tx.us/about/documents/cafr.pdf#CAFR>; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

**C. Benefits Provided**

TRS-Care provides a basic health insurance coverage (TRS-Care 1), at no cost to all retirees from public schools, charter schools, regional education service centers and other educational districts who are members of the TRS pension plan. Optional dependent coverage is available for an additional fee.

Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. There are no automatic post-employment benefit changes; including automatic COLAs.

The premium rates for the optional health insurance are based on years of service of the member. The schedule below shows the monthly rates for the average retiree with and without Medicare coverage.



**CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023**

**NOTE 14 – DEFINED OTHER POST-EMPLOYMENT BENEFIT PLAN (continued)**

**C. Benefits Provided (continued)**

TRS-Care Plan Premium Rates  
Effective January 1, 2022 -December 31, 2022

	Medicare	Non-Medicare
Retiree or Surviving Spouse	\$ 135	\$ 200
Retiree and Spouse	529	689
Retiree or Surviving Spouse and Children	468	408
Retiree and Family	1,020	999

**D. Contributions**

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

Texas Insurance Code, section 1575.202 establishes the state's contribution rate which is 1.25% of the employee's salary. Section 1575.203 establishes the active employee's rate which is .65% of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the public or charter school. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act.

The following table shows contributions to the TRS-Care plan by type of contributor.

	<b>Contribution Rates</b>	
	<b>2022</b>	<b>2023</b>
Active Employee	0.65%	0.65%
Non-Employer Contributing Entity (state)	1.25%	1.25%
Employer/District	0.75%	0.75%
Federal/private funding remitted by employers	1.25%	1.25%

The contribution amounts for the District fiscal year 2023 are as follows:

District 2023 Employer contributions	\$4,328,852
District 2023 Member contributions	\$3,259,994
District 2023 NECE On-Behalf contributions	\$5,701,857

In addition to the employer contributions listed above, there is an additional surcharge all TRS employers are subject to (regardless of whether or not they participate in the TRS Care OPEB program). When employers hire a TRS retiree, they are required to pay to TRS Care, a monthly surcharge of \$535 per retiree.

The Medicare Prescription Drug, Improvement, and Modernization act of 2003 established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. Medicare Part D allows for TRS-Care to receive retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. For the years ended August 31, 2023, 2022, and 2021, the subsidy payments received by TRS-Care on behalf of the District were \$2,765,172, \$1,950,678, and \$1,941,245, respectively. These payments are recorded as equal revenues and expenditures in the governmental funds financial statements.

**CONROE INDEPENDENT SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED AUGUST 31, 2023**

**NOTE 14 – DEFINED OTHER POST-EMPLOYMENT BENEFIT PLAN (continued)**

**E. Actuarial Assumptions**

The actuarial valuation of the total OPEB liability was performed as of August 31, 2021. Update procedures were used to roll forward the total OPEB liability to August 31, 2022.

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuations performed for the pension plan, except that the OPEB valuation is more complex.

The following assumptions used for the valuation of the TRS-Care OPEB liability are identical to the assumptions employed in the August 31, 2022 TRS annual pension actuarial valuation:

<u>Demographic Assumptions</u>	<u>Economic Assumptions</u>
Rates of Mortality	General Inflation
Rates of Retirement	Wage Inflation
Rates of Termination	Salary Increases
Rates of Disability	

The demographic assumptions were developed in the experience study performed by TRS for the period ending August 31, 2017.

The initial medical trend rates were 8.25% for Medicare retirees and 7.25% for non-Medicare retirees. There was an initial prescription drug trend rate of 8.25% for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25% over a period of 13 years.

The following methods and additional assumptions were used in the TRS-Care OPEB valuation:

Actuarial Cost Method	Individual Entry Age Normal
Single Discount Rate	3.91%
Inflation	2.30%
Aging Factors	Based on plan specific experience
Election Rates	Normal retirement: 62% participation prior to age 65 and 25% after age 65. 30% of pre-65 retirees are assumed to discontinue coverage at age 65.
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.
Salary Increases	3.05% to 9.05%, including inflation
Ad hoc Post-employment Benefit Changes	None

**F. Discount Rate**

A single discount rate of 3.91 percent was used to measure the total OPEB liability. This was an increase of 1.96 percent in the discount rate since the previous year. Since the plan is a pay-as-you-go plan, the single discount rate is equal to the prevailing municipal bond rate.

**G. Rate Sensitivity of the Net OPEB Liability**

The following schedule shows the impact of the net OPEB liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (3.91%) in measuring the net OPEB liability.

	1% Decrease (2.91%)	Current Discount Rate (3.91%)	1% Increase (4.91%)
TRS-CARE	\$ 136,379,502	\$ 115,666,099	\$ 98,885,583
	166		

**CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023**

**NOTE 14 – DEFINED OTHER POST-EMPLOYMENT BENEFIT PLAN (continued)**

**G. Rate Sensitivity of the Net OPEB Liability (continued)**

The following schedule shows the impact of the Net OPEB Liability if the healthcare cost trend rate used was 1% less than and 1% greater than the healthcare cost trend rate that was used in measuring the Net OPEB Liability.

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
TRS-CARE	\$ 95,309,386	\$ 115,666,099	\$ 142,055,957

**H. OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs**

At August 31, 2023, the District reported a liability of \$115,666,099 for its proportionate share of the TRS's net OPEB liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the net OPEB liability	\$ 115,666,099
State's proportionate share of the net OPEB liability associated with the District	141,094,468
Total	<u>\$ 256,760,567</u>

The net OPEB liability was measured as of August 31, 2022 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of August 31, 2021 rolled forward to August 31, 2022. The District's proportion of the net OPEB liability was based on the District's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2021 through August 31, 2022.

At the measurement date of August 31, 2022, the District's proportion of the collective net OPEB liability was .4831% which was an increase of .0348% from its proportion measured as of August 31, 2021.

For the year ended August 31, 2023, the District recognized total OPEB expense of (\$29,171,651) which includes the on-behalf portion of (\$20,022,444) from the State.

The primary reasons for the liability reduction and the presentation of negative OPEB expense for the District and the State were due to savings to the fully-insured Medicare Advantage premiums, which resulted from Congress' repeal of the Health Insurer fee in December 2019 and vendor premium guarantees, and favorable claims and rebate experience for the prescription drug benefits provided to Medicare retirees.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 6,430,626	\$ 96,360,242
Changes in actuarial assumptions	17,618,238	80,357,925
Net difference between projected and actual earnings on pension plan investments	344,538	-
Changes in proportion and difference between the District's contributions and proportionate share of contributions (cost-sharing plan)	41,001,627	3,223,640
District contributions after measurement date	4,382,887	-
	<u>\$ 69,777,916</u>	<u>\$ 179,941,807</u>

**CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023**

**NOTE 14 – DEFINED OTHER POST-EMPLOYMENT BENEFIT PLAN (continued)**

**H. OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs (continued)**

At August 31, 2023, the District reported deferred outflows of resources for contributions made after the measurement date and its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

\$4,382,887 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the fiscal year ended August 31, 2024. Other amounts reported as deferred outflows of resources (deferred inflows of resources) related to OPEB will be recognized in OPEB expense as follows:

<u>For Year Ended</u>	<u>OPEB Expense Amount</u>
2024	\$ 22,325,958
2025	22,324,709
2026	17,419,695
2027	10,779,176
2028	14,606,263
Thereafter	27,090,977
Total	<u>\$ 114,546,778</u>

**Changes Since the Prior Actuarial Valuation**

The following were changes to the actuarial assumptions or other inputs that affected measurement of the total OPEB liability since the prior measurement period:

- The discount rate changed from 1.95% as of August 31, 2021 to 3.91% as of August 31, 2022. This change decreased the total OPEB liability.

**Changes of Benefit Terms Since the Prior Measurement Date**

There were no changes in benefit terms since the prior measurement date.

**NOTE 15 - RISK MANAGEMENT**

The District is exposed to various risks related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District's risk management program encompasses various means of protecting the District against loss by obtaining property, casualty, and liability coverage through commercial insurance carriers, self-insurance, and from participation in a risk pool. The District's participation in the risk pool is limited to payments of premiums. Settlements over the past three years have not exceeded the coverage of the district's commercial insurance, otherwise the exceeded amount would be funded through the general fund.

**CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2023**

**NOTE 15 - RISK MANAGEMENT (Continued)**

**Health Benefits**

On October 1, 2000, the District began a self-funded environment for provision of employee health insurance. The District made contributions to cover the employees and the employees, at their option, authorized payroll withholdings to pay contributions for dependents. The plan was authorized by state statute and was documented by contractual agreement. The contract between the District and the third party administrator is renewable annually.

In accordance with state statute, the District maintains a catastrophic loss insurance policy, which reimburses the District for annual claims totaling over \$550,000 per covered individual with an aggregate limit of liability for the insurer totaling \$5,000,000. For the fiscal years ended 2021, 2022, and 2023 the District has received insurance settlements in the amounts of \$0, \$3,732,353, and \$5,096,543 respectively. The District made no significant reductions in insurance coverage for the 2022-23 fiscal year. The District's contributions for benefits during the year totaled \$31,740,928. Estimates of claims payable and of claims incurred but not reported at August 31, 2023, are reflected as accrued expenses of the fund. The liabilities include an amount for claims that have been incurred but were not reported until after August 31, 2023. Because actual claims liabilities depend on such complex factors such as inflation, changes in legal requirements, and damage awards, the process used in computing claims liability is an estimate.

Analysis of claims liability for the fiscal year 2023 is as follows:

	<b>Health Benefits</b>	
	2023	2022
Claims payable, September 1	\$ 3,526,127	\$ 3,219,083
Incurred claims and claim adjustment expenses:		
Provision for insured events of the current fiscal year	55,886,464	58,683,972
Total incurred claims and claim adjustment expenses	55,886,464	58,683,972
Payments:		
Claims and claim adjustment expenses attributable to insured events for the current fiscal year	51,917,377	55,157,845
Claim and claim adjustment expenses attributable to insured events of prior fiscal years	3,526,127	3,219,083
Total payments	55,443,504	58,376,928
Claims payable, August 31	\$ 3,969,087	\$ 3,526,127

**NOTE 16 - ARBITRAGE EARNINGS REBATE**

As a result of the Tax Reform Act of 1986, the Series 2014, 2015, 2016, 2017, 2018, 2019, 2020 and 2022 General Obligation Bonds are subject to arbitrage earnings rebate. Generally, amounts earned on investments from unspent bond proceeds in excess of the interest paid on the bonds must be rebated to the Internal Revenue Service. For the year ended August 31, 2023 the District had \$2,479,422 in arbitrage liability.

**NOTE 17 – RELATED PARTY**

A member of the Board of Trustees is an officer and shareholder of Woodforest National Bank, the District's primary depository bank.

**NOTE 18 – SUBSEQUENT EVENTS**

The district voters approved a \$1,972,877,000 bond referendum on November 7, 2023. The bonds will be used to provide funds for construction, renovation, acquisition, and equipment of school buildings in the District.

In October 2023, \$39,740,000 (Series 2014), and \$12,920,000 (Series 2014A) of the District's unlimited tax schoolhouse building bonds were refunded in order to recognize interest savings. The principal amount of the new bonds issued as a result of the refunding was \$51,660,000.

# Conroe Independent School District



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT

## REQUIRED SUPPLEMENTARY INFORMATION

**CONROE INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2023 WITH COMPARATIVE ACTUAL AMOUNT FOR 2022**

Data Control Codes	General Fund				
	2023				
	Original Budget	Final Amended Budget	Actual Amounts (Budgetary Basis)	Variance Positive (Negative)	2022 Actual Amounts
<b>REVENUES</b>					
5700 Local and Intermediate Sources	\$ 452,943,677	\$ 453,303,280	\$ 450,597,022	\$ (2,706,258)	\$ 395,030,989
5800 State Program Revenues	166,884,314	182,374,314	188,834,632	6,460,318	205,984,323
5900 Federal Program Revenues	-	9,438,930	11,434,312	1,995,382	13,164,401
<b>Total Revenues</b>	<b>619,827,991</b>	<b>645,116,524</b>	<b>650,865,966</b>	<b>5,749,442</b>	<b>614,179,713</b>
<b>EXPENDITURES</b>					
0011 Instruction	393,315,237	409,576,945	404,870,023	4,706,922	373,409,139
0012 Instruction Resources and Media Services	6,488,261	6,653,792	6,375,316	278,476	6,209,693
0013 Curriculum and Instructional Staff Development	7,929,129	10,825,675	9,985,204	840,471	9,194,330
0021 Instructional Administration	6,419,005	7,343,234	6,849,597	493,637	6,244,300
0023 School Administration	38,398,609	40,824,352	40,794,113	30,239	38,693,574
0031 Guidance and Counseling Services	21,357,013	24,158,852	23,307,860	850,992	21,850,060
0032 Social Work Service	850,671	1,401,840	1,320,585	81,255	1,276,272
0033 Health Services	7,771,387	1,376,066	1,260,798	115,268	617,528
0034 Student (Pupil) Transportation	30,530,699	34,214,473	34,086,939	127,534	31,187,104
0036 Co-curricular/Extracurricular Activities	13,270,031	15,644,323	15,221,291	423,032	13,437,617
0041 General Administration	9,868,551	12,384,475	11,462,372	922,103	10,235,257
0051 Plant Maintenance and Operations	62,417,607	70,385,860	70,122,788	263,072	62,521,719
0052 Security and Monitoring Services	9,265,524	9,844,735	9,371,899	472,836	8,902,118
0053 Data Processing Services	7,828,387	8,678,046	8,630,992	47,054	8,038,187
0061 Community Services	17,880	29,906	9,425	20,481	8,431
0071 Principal	-	1,484,612	1,472,998	11,614	406,050
0081 Facilities Acquisition and Construction	-	2,366,283	2,298,926	67,357	1,038,894
0099 Other Intergovernmental Charges	4,100,000	4,100,000	4,059,701	40,299	3,862,903
6030 <b>Total Expenditures</b>	<b>619,827,991</b>	<b>661,293,468</b>	<b>651,500,827</b>	<b>9,792,641</b>	<b>597,133,176</b>
1100 <b>Excess of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(16,176,944)</b>	<b>(634,861)</b>	<b>15,542,083</b>	<b>17,046,537</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
7913 Proceeds from Right to Use Leased Assets and SBITA Assets	-	1,041,944	1,064,784	22,840	-
8911 Transfers out	-	(18,800,000)	(18,800,000)	-	(16,000,000)
<b>Total Other Financing Sources and (Uses)</b>	<b>-</b>	<b>(17,758,056)</b>	<b>(17,735,216)</b>	<b>22,840</b>	<b>(16,000,000)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>(33,935,000)</b>	<b>(18,370,077)</b>	<b>15,564,923</b>	<b>1,046,537</b>
<b>FUND BALANCE - SEPTEMBER 1</b>	<b>182,141,626</b>	<b>182,141,626</b>	<b>182,141,626</b>	<b>-</b>	<b>181,095,089</b>
<b>FUND BALANCE - AUGUST 31</b>	<b>\$ 182,141,626</b>	<b>\$ 148,206,626</b>	<b>\$ 163,771,549</b>	<b>\$ 15,564,923</b>	<b>\$ 182,141,626</b>

See note to required supplementary information



# Conroe Independent School District



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT

**CONROE INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE  
NET PENSION LIABILITY  
TEACHERS RETIREMENT SYSTEM  
FOR THE LAST NINE FISCAL YEARS**

	<u>2023</u>	<u>2022</u>	<u>2021</u>
District's Proportion of the Net Pension Liability	0.3767%	0.3396%	0.3091%
District's Proportionate Share of Net Pension Liability	\$ 223,627,723	\$ 86,473,036	\$ 165,523,063
State's Proportionate Share of the Net Pension Liability Associated with the District	301,452,545	139,107,198	290,533,934
Total	<u>\$ 525,080,268</u>	<u>\$ 225,580,234</u>	<u>\$ 456,056,997</u>
District's Covered Payroll	\$ 462,004,321	\$ 432,857,585	\$ 405,799,379
District's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	48.40%	19.98%	40.79%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.62%	88.79%	75.54%

Note: The amounts presented above were determined as of the measurement date, which is August 31 of the year prior to the District's fiscal year.

Ten years of data is not available.

See notes to required supplementary information.

<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
0.3267%	0.3139%	0.3055%	0.2918%	0.2935%	0.17418%
\$ 169,824,823	\$ 172,789,144	\$ 97,679,904	\$ 110,262,614	\$ 103,744,950	\$ 46,524,632
275,674,543	294,047,217	171,892,834	203,544,224	188,566,858	157,271,184
<u>\$ 445,499,366</u>	<u>\$ 466,836,361</u>	<u>\$ 269,572,738</u>	<u>\$ 313,806,838</u>	<u>\$ 292,311,808</u>	<u>\$ 203,795,816</u>
\$ 383,159,912	\$ 361,846,953	\$ 345,328,126	\$ 326,577,110	\$ 304,661,262	\$ 281,539,848
44.32%	47.75%	28.29%	33.76%	34.05%	16.53%
75.24%	73.74%	82.17%	78.00%	78.43%	83.25%

**CONROE INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS  
TEACHERS RETIREMENT SYSTEM  
FOR THE LAST NINE FISCAL YEARS**

	<b>2023</b>	<b>2022</b>	<b>2021</b>
Contractually Required Contribution	\$ 20,523,399	\$ 17,576,873	\$ 14,490,479
Contribution in Relation to the Contractually Required Contribution	<u>(20,523,399)</u>	<u>(17,576,873)</u>	<u>(14,490,479)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ 501,535,756	\$ 462,004,321	\$ 432,857,585
Contributions as a Percentage of Covered Payroll	4.09%	3.80%	3.35%

Note: The amounts presented for the fiscal years were determined as of the District's fiscal year end August 31.

Data for ten years is not available.

See notes to required supplementary information.

<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
\$ 12,195,125	\$ 11,496,876	\$ 11,063,733	\$ 10,012,247	\$ 9,270,866	\$ 8,690,378
(12,195,125)	(11,496,876)	(11,063,733)	(10,012,247)	(9,270,866)	(8,690,378)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 405,799,378	\$ 383,159,912	\$ 361,846,953	\$ 345,328,126	\$ 326,577,110	\$ 304,661,262
3.01%	3.00%	3.06%	2.90%	2.84%	2.85%

**CONROE INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB  
LIABILITY OF A COST-SHARING MULTIPLE-EMPLOYER OPEB PLAN  
TEACHER RETIREMENT SYSTEM OF TEXAS  
FOR THE LAST SIX FISCAL YEARS**

	<u>2023</u>	<u>2022</u>
District's Proportion of the Net OPEB Liability	0.4831%	0.4482%
District's Proportionate Share of Net OPEB Liability	\$ 115,666,099	\$ 172,908,251
State's Proportionate Share of the Net OPEB Liability Associated with the District	141,094,468	231,658,523
Total	<u>\$ 256,760,567</u>	<u>\$ 404,566,774</u>
District's Covered Payroll	\$ 462,004,321	\$ 432,857,585
District's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	25.04%	39.95%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	11.52%	6.18%

Note: The amounts presented above were determined as of the measurement date, which is August 31 of the year prior to the District's fiscal year.

Ten years of data is not available.

See notes to required supplementary information.

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
0.4277%	0.4353%	0.4202%	0.3933%
\$ 162,575,489	\$ 205,866,828	\$ 209,808,086	\$ 171,016,770
218,462,487	273,550,966	314,607,399	275,229,670
<u>\$ 381,037,976</u>	<u>\$ 479,417,794</u>	<u>\$ 524,415,485</u>	<u>\$ 446,246,440</u>
\$ 405,799,379	\$ 383,159,912	\$ 361,846,953	\$ 345,328,126
40.06%	53.73%	57.98%	49.52%
4.99%	2.66%	1.57%	0.91%

**CONROE INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS  
TO THE TEACHER RETIREMENT SYSTEM OF TEXAS OPEB PLAN  
FOR THE LAST SIX FISCAL YEARS**

	<b>2023</b>	<b>2022</b>
Contractually Required Contribution	\$ 4,382,852	\$ 3,967,645
Contribution in Relation to the Contractually Required Contribution	(4,382,852)	(3,967,645)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ 501,535,756	\$ 462,004,321
Contributions as a Percentage of Covered Payroll	0.87%	0.86%

Note: The amounts presented for the fiscal years were determined as of the District's fiscal year end August 31.

Data for ten years is not available.

See notes to the required supplementary information.



<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
\$ 3,501,807	\$ 3,113,437	\$ 3,099,317	\$ 3,026,353
(3,501,807)	(3,113,437)	(3,099,317)	(3,026,353)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 432,857,585	\$ 405,799,378	\$ 383,159,912	\$ 361,846,953
0.81%	0.77%	0.81%	0.84%

# Conroe Independent School District



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT

**CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED AUGUST 31, 2023**

**NOTE 1 – STEWARDSHIP, COMPLIANCE and ACCOUNTABILITY**

**Budgetary information**

The Board adopts an “appropriated budget” on a basis consistent with GAAP for the general fund, debt service fund, capital projects fund and child nutrition fund (which is included in special revenue funds). At a minimum, the District is required to present the original and the final amended budgets for revenues and expenditures compared to actual revenues and expenditures for the general fund, debt service fund and child nutrition fund.

The following procedures are followed in establishing the budgetary data reflected in the general purpose financial statements:

- Prior to August 20<sup>th</sup> the District prepares a budget based on sited based and line item budgeting concepts for the next succeeding fiscal year. The operating budget includes proposed expenditures and the means of financing them.
- After one or more budget workshops with the Board, a meeting is called for the purpose of adopting the proposed budget. At least ten days but not more than 30 days public notice of the meeting is required.
- Prior to August 31<sup>st</sup> the Board of Trustees legally adopts the budget for the general fund, debt service fund, capital projects fund and child nutrition fund.
- After the budget for the above listed funds is approved, any amendment that causes an increase or decrease in a fund or functional spending category or total revenue or other resources object category requires Board approval prior to the fact. These amendments are presented to the Board at its regular monthly meeting and are reflected in the official minutes. Because the District has a policy of careful budgetary control, several budgetary amendments were necessary throughout the year.
- Expenditure budgets are controlled at the expenditure functional and object level by the appropriate budget manager (principal, department director or divisional administrator). Budget managers may authorize transfers within functional and organizational categories that do not affect the total functional and organizational appropriation. All budget appropriations lapse at year-end.

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in order to reserve that portion of the applicable appropriation, is used in all governmental funds. Encumbrances outstanding at year-end are commitments that do not constitute expenditures or liabilities, but are reported as reservations of fund balances. Since appropriations lapse at the end of each year, outstanding encumbrances are appropriately provided for in the subsequent fiscal year’s budget to provide for the liquidation of the prior commitments. End-of-year outstanding encumbrances that were provided for in the subsequent year’s budget are presented as below:

General Fund	\$6,526,341
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An assignment of fund balance equal to the outstanding encumbrances at year-end is provided for at August 31, 2023.

**CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED AUGUST 31, 2023**

**NOTE 2 – NET PENSION LIABILITY AND NET OPEB LIABILITY**

The following factors significantly affect trends in the amounts reported for the District's proportionate share of the net pension liability:

**Changes in Actuarial Assumptions and Inputs**

Measurement Date August 31,	Net Pension Liability		Net OPEB Liability
	Discount Rate (1)	Long-term Expected Rate of Return (1)	Discount Rate (1)
2022	7.000%	7.000%	3.910%
2021	7.250%	7.250%	1.950%
2020	7.250%	7.250%	2.330%
2019	7.250%	7.250%	2.630%
2018	6.907%	7.250%	3.690%
2017	8.000%	8.000%	3.420%
2016	8.000%	8.000%	
2015	8.000%	8.000%	
2014	8.000%	8.000%	

(1) Ten years of data is not available

**Changes in Demographic and Economic Assumptions**

There were no changes in demographic and economic assumptions since the prior measurement date.

**Changes in Benefit Terms**

There were no changes in benefit terms since the prior measurement date.

## **NONMAJOR GOVERNMENTAL FUNDS**

### **Special Revenue Funds**

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for particular purposes. Most, but not all, of these funds must be applied for through the Standard Application System (SAS).

**Texas Education for Homeless Children & Youth Grant:** To facilitate the identification, enrollment, attendance, and academic success of homeless children and unaccompanied youth by removing barriers and promote school stability for students experiencing homelessness.

**ESEA, Title I, Part A:** To provide educational programs for educationally disadvantaged or handicapped children.

**ESEA, Title I, Part D:** To provide programs for facilitating the transition and academic needs of students from correctional programs to further education or employment.

**ESEA, Title I, Part C Migrant:** To provide programs for children of migrant agriculture or agriculture-related workers and children of migrant fishermen.

**IDEA, Part B Formula:** To provide educational programs for children with disabilities.

**IDEA, Part B Preschool:** To provide programs for preschool children with disabilities.

**IDEA, Part B High Cost Fund:** To provide programs and related services for high-need children with disabilities.

**Child Nutrition:** To provide food service operations for all students of the District. The fund draws revenue from local, state, and federal sources.

**Vocational Education:** To provide career and technology education to develop new and/or improved marketable skills for paid and unpaid employment.

**ESEA, Title II Part A, TPTR:** Increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in classrooms and highly qualified principals and assistant principals in schools, and hold local education agencies and schools accountable for improving student academic achievement.

**Title III, Part A, LEP & Immigrant:** To improve the education of limited English proficient children, by assisting the children to learn English and meet challenging State academic content and student academic achievement standards.

**ARP Homeless I TEHCY:** To provide subgrantees with additional capacity to facilitate the identification, enrollment, attendance, and academic success of homeless children and youth by removing barriers and promoting school stability for students experiencing homelessness.

**Texas Covid Learning Acceleration Supports (TCLAS):** To provide targeted support to school districts to accelerate student learning in the wake of COVID-19.

**ARP Homeless II:** To increase local education agencies (LEAs) and education service centers (ESCs) capacity to identify, enroll, and provide wraparound services to address the unique needs of homeless children and youth due to the impact of the COVID-19 pandemic.

**ESSER II:** To provide additional resources to help school districts safely reopen schools, measure and effectively address significant learning loss, and take other actions to mitigate the impact of COVID-19 on the students and families who depend on our K-12 schools.

**ESSER III:** To help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on students.

**IDEA, Part B Formula ARP:** To provide educational programs for children with disabilities through funding from the American Rescue Plan (ARP) Act of 2021.

**Title IV:** To provide all students access to a well-rounded education, improve academic outcomes by maintaining a safe and healthy school environment, and improve the use of technology to advance student academic achievement.

**Summer School LEP:** Provides funding for summer school programs to enhance the skills needed in the areas of reading and language development for Limited English Proficient (LEP) students in Pre-Kindergarten and Kindergarten.

**SSA IDEA-B Discretionary Deaf:** To support an education service center basic special education component and also targeted support to LEA's, Regional Day School Programs for the Deaf, Private residential placements, priority placements, and other emerging needs.

**SSA IDEA-C Deaf:** To assist local Regional Day School for the Deaf programs and the Texas School for the Deaf in providing direct services to hearing impaired infants to toddlers, ages birth to two years of age.

**Visual Impairment:** Support program for visually impaired students.

**AP/IB Incentive Program:** Support professional development of teachers teaching advanced classes.

**Instructional Materials Allotment:** To purchase instructional materials, technological equipment and technology-related services.

**Read To Succeed License Plates:** Money awarded to campus libraries from the state based on license plate purchases.

**Achievement Academy Teacher Stipend:** Money awarded to teachers for attending achievement academies who provide mathematics and reading instruction to students in kindergarten, grade1, grade 2, or grade 3.

**Silent Panic Alert Grant:** To purchase silent panic alert technologies for campuses as a measure of school safety

**School Safety Standards Formula Grant:** To assist LEAs in meeting the new school safety standards and to include other security related costs like metal detectors, cameras, and monitoring tools such as those allowed under the school safety allotment, the SB500 school safety and security grant, and the silent panic alert technology grant.

**SSA Deaf Coop:** Funds allocated for staff and activities of the Regional Day School Program for the Deaf (RDSPD).

**Wellness Grant:** Insurance discount offered to non-smokers used to fund wellness programs in the district.

**Coke Grant:** Funds received from Coke commissions to be used for district technology.

CONROE INDEPENDENT SCHOOL DISTRICT  
COMBINING BALANCE SHEET  
TOTAL NON MAJOR GOVERNMENTAL FUNDS  
AUGUST 31, 2023 WITH COMPARATIVE TOTALS FOR 2022

Data Control Codes	206 Homeless Children & Youth Grant	211 ESEA Title I Part A & D	212 ESEA Title I Part C Migrant	224 IDEA Part B Formula	225 IDEA Part B Preschool
<b>ASSETS:</b>					
1110 Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
1120 Temporary Investments, at Fair Value	-	-	-	-	-
1100 Total Cash and Current Investments	-	-	-	-	-
Receivables:					
1240 Due from TEA	544	312,927	16,113	203,366	721
1260 Due from Other Funds	-	-	-	-	-
1290 Sundry Receivables	-	-	-	-	-
1300 Inventories, at Cost	-	-	-	-	-
1400 Deferred Expenditures	-	-	-	-	-
1000 Total Assets	\$ 544	\$ 312,927	\$ 16,113	\$ 203,366	\$ 721
<b>LIABILITIES:</b>					
Current Liabilities:					
2110 Accounts Payable	\$ -	\$ 25,273	\$ -	\$ 59,268	\$ -
2160 Accrued Wages Payable	-	-	-	-	-
2170 Due to Other Funds	544	287,654	16,113	144,098	721
2300 Unearned Revenues	-	-	-	-	-
2000 Total Liabilities	544	312,927	16,113	203,366	721
<b>FUND BALANCE:</b>					
Restricted For:					
3450 Food Service Operations	-	-	-	-	-
3450 Grant Operations	-	-	-	-	-
Committed to:					
3545 Technology & Food Service	-	-	-	-	-
3000 Total Fund Equity	-	-	-	-	-
4000 Total Liabilities and Fund Equity	\$ 544	\$ 312,927	\$ 16,113	\$ 203,366	\$ 721



226 High Cost Fund	240/242 Child Nutrition and Summer Feeding	244 Voc. Ed. Basic Grant	255 ESEA Title II Part A, TPTR	263 Title III, Part A LEP & Immigrant	278 ARP Homeless I TEHCY Supplemental	279 TCLAS TX Covid Learning
\$ -	\$ 82,813	\$ -	\$ -	\$ -	\$ -	\$ -
-	8,499,108	-	-	-	-	-
-	8,581,921	-	-	-	-	-
-	1,789,330	45,402	45,358	18,558	-	162
-	4,301,610	-	-	-	-	-
-	290	-	-	-	-	-
-	1,375,505	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ 16,048,656	\$ 45,402	\$ 45,358	\$ 18,558	\$ -	\$ 162
\$ -	\$ 1,594,209	\$ -	\$ 12,741	\$ 365	\$ -	\$ -
-	799,529	-	-	-	-	-
-	-	45,402	32,617	18,193	-	162
-	880,266	-	-	-	-	-
-	3,274,004	45,402	45,358	18,558	-	162
-	12,774,652	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	12,774,652	-	-	-	-	-
\$ -	\$ 16,048,656	\$ 45,402	\$ 45,358	\$ 18,558	\$ -	\$ 162

CONROE INDEPENDENT SCHOOL DISTRICT  
COMBINING BALANCE SHEET  
TOTAL NON MAJOR GOVERNMENTAL FUNDS  
AUGUST 31, 2023 WITH COMPARATIVE TOTALS FOR 2022

Data Control Codes	280	281	282	284	288
	ARP	ESSER II	ESSER III	IDEA B Formula	Title IV
	Homeless II	Grant	Grant	ARP	Part A-ELA
<b>ASSETS:</b>					
1110 Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
1120 Temporary Investments, at Fair Value	-	-	-	-	-
1100 Total Cash and Current Investments	-	-	-	-	-
Receivables:					
1240 Due from TEA	-	109,701	1,109,418	11,898	6,159
1260 Due from Other Funds	-	-	-	-	-
1290 Sundry Receivables	-	-	-	-	-
1300 Inventories, at Cost	-	-	-	-	-
1400 Deferred Expenditures	-	-	-	-	-
1000 Total Assets	\$ -	\$ 109,701	\$ 1,109,418	\$ 11,898	\$ 6,159
<b>LIABILITIES:</b>					
Current Liabilities:					
2110 Accounts Payable	\$ -	\$ -	\$ 54,511	\$ -	\$ -
2160 Accrued Wages Payable	-	-	-	-	-
2170 Due to Other Funds	-	109,701	1,054,907	11,898	6,159
2300 Unearned Revenues	-	-	-	-	-
2000 Total Liabilities	-	109,701	1,109,418	11,898	6,159
<b>FUND BALANCE:</b>					
Restricted For:					
3450 Food Service Operations	-	-	-	-	-
3450 Grant Operations	-	-	-	-	-
Committed to:					
3545 Technology & Food Service	-	-	-	-	-
3000 Total Fund Equity	-	-	-	-	-
4000 Total Liabilities and Fund Equity	\$ -	\$ 109,701	\$ 1,109,418	\$ 11,898	\$ 6,159

289 Other Federal Grants	315 SSA IDEA B Discretionary Deaf	340 SSA IDEA-C Deaf	385 Visually Impaired	397 AP/IB Incentive Program	410 Instructional Materials Allotment
\$ -	\$ -	\$ -	\$ -	\$ 191,152	\$ -
-	-	-	-	-	-
-	-	-	-	191,152	-
-	6,588	576	-	-	2,439,456
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	157,500
\$ -	\$ 6,588	\$ 576	\$ -	\$ 191,152	\$ 2,596,956
\$ -	\$ 5,697	\$ 576	\$ -	\$ 4,543	\$ 269,137
-	-	-	-	-	-
-	891	-	-	-	2,327,819
-	-	-	-	-	-
-	6,588	576	-	4,543	2,596,956
-	-	-	-	-	-
-	-	-	-	186,609	-
-	-	-	-	-	-
-	-	-	-	186,609	-
\$ -	\$ 6,588	\$ 576	\$ -	\$ 191,152	\$ 2,596,956

CONROE INDEPENDENT SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 TOTAL NON MAJOR GOVERNMENTAL FUNDS  
 AUGUST 31, 2023 WITH COMPARATIVE TOTALS FOR 2022

Page 3 of 3

Data Control Codes	429	435	486	487	Totals	
	Other State Funds	SSA Deaf Coop	Wellness Grant	Coke Grant	23 August 31, 2023	22 August 31, 2022
<b>ASSETS:</b>						
1110 Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ 233,929	\$ 507,894	\$ 2,107,159
1120 Temporary Investments, at Fair Value	-	-	-	-	8,499,108	8,597,092
1100 Total Cash and Current Investments	-	-	-	233,929	9,007,002	10,704,251
Receivables:						
1240 Due from TEA	509,931	1,414	-	-	6,627,622	5,264,350
1260 Due from Other Funds	-	-	-	-	4,301,610	2,878,677
1290 Sundry Receivables	-	-	-	-	290	200
1300 Inventories, at Cost	-	-	-	-	1,375,505	1,167,659
1400 Deferred Expenditures	-	-	-	-	157,500	-
1000 Total Assets	\$ 509,931	\$ 1,414	\$ -	\$ 233,929	\$ 21,469,529	\$ 20,015,137
<b>LIABILITIES:</b>						
Current Liabilities:						
2110 Accounts Payable	\$ 260,461	\$ 118	\$ -	\$ -	\$ 2,286,899	\$ 2,134,572
2160 Accrued Wages Payable	-	-	-	-	799,529	836,453
2170 Due to Other Funds	243,435	1,296	-	-	4,301,610	2,878,677
2300 Unearned Revenues	6,035	-	-	-	886,301	852,207
2000 Total Liabilities	509,931	1,414	-	-	8,274,339	6,701,909
<b>FUND BALANCE:</b>						
Restricted For:						
3450 Food Service Operations	-	-	-	-	12,774,652	12,744,249
3450 Grant Operations	-	-	-	-	186,609	190,942
Committed to:						
3545 Technology & Food Service	-	-	-	233,929	233,929	378,037
3000 Total Fund Equity	-	-	-	233,929	13,195,190	13,313,228
4000 Total Liabilities and Fund Equity	\$ 509,931	\$ 1,414	\$ -	\$ 233,929	\$ 21,469,529	\$ 20,015,137

# Conroe Independent School District



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT

CONROE INDEPENDENT SCHOOL DISTRICT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - NON MAJOR GOVERNMENTAL FUNDS  
YEAR ENDED AUGUST 31, 2023 WITH COMPARATIVE TOTALS FOR 2022

Data Control Codes	206 Homeless Children & Youth Grant	211 ESEA Title I Part A & D	212 ESEA Title I Part C Migrant	224 IDEA Part B Formula	225 IDEA Part B Preschool
<b>REVENUES:</b>					
5700 Local, Intermediate, and Out-of-State	\$ -	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	-	-
5900 Federal Program Revenues	75,112	10,522,651	26,609	13,177,677	102,357
5020 Total Revenues	75,112	10,522,651	26,609	13,177,677	102,357
<b>EXPENDITURES:</b>					
0011 Instruction	-	4,944,209	-	3,802,257	102,357
0012 Instructional Resources and Media Services	-	43,230	-	-	-
0013 Curriculum and Instructional Staff Development	-	4,806,573	-	456,370	-
0021 Instructional Administration	-	276,235	-	80,262	-
0023 School Administration	-	125,185	-	-	-
0031 Guidance and Counseling Services	-	1,735	-	8,659,391	-
0032 Social Work Services	75,112	11,411	26,609	-	-
0033 Health Services	-	16,570	-	105,350	-
0034 Student Transportation	-	145,047	-	74,047	-
0035 Food Service	-	-	-	-	-
0036 Co-curricular/Extracurricular Activities	-	-	-	-	-
0041 General Administration	-	8,880	-	-	-
0051 Plant Maintenance and Operations	-	-	-	-	-
0052 Security	-	-	-	-	-
0053 Data Processing Services	-	-	-	-	-
0061 Ancillary Services	-	143,576	-	-	-
0070 Debt Services:	-	-	-	-	-
0071 Principal	-	-	-	-	-
0073 Interest	-	-	-	-	-
6030 Total Expenditures	75,112	10,522,651	26,609	13,177,677	102,357
1100 Excess (Deficiency) Revenues Over Expenditures	-	-	-	-	-
<b>OTHER FINANCING SOURCES AND (USES)</b>					
7913 Proceeds from Right to Use Leased Assets and SBITA	-	-	-	-	-
7080 Total Other Financing Sources and (Uses)	-	-	-	-	-
1200 Net Change in Fund Balance	-	-	-	-	-
0100 Fund Balance - Beginning	\$ -	\$ -	\$ -	\$ -	\$ -
3000 Fund Balance - August 31 (Ending)	\$ -	\$ -	\$ -	\$ -	\$ -

226 High Cost Fund	240/242 Child Nutrition and Summer Feeding	244 Voc. Ed. Basic Grant	255 ESEA Title II Part A, TPTR	263 Title III, Part A LEP & Immigrant	278 ARP Homeless I TEHCY Supplemental	279 TCLAS TX Covid Learning
\$ -	\$ 10,059,678	\$ -	\$ -	\$ -	\$ -	\$ -
-	148,324	-	-	-	-	-
151,701	22,464,782	590,081	1,727,569	1,308,089	460	819,788
151,701	32,672,784	590,081	1,727,569	1,308,089	460	819,788
151,701	-	590,081	157,476	865,826	-	759,242
-	-	-	-	-	-	-
-	-	-	1,335,001	343,515	-	37,793
-	-	-	132,049	20,046	-	22,753
-	-	-	55,362	-	-	-
-	-	-	-	-	-	-
-	-	-	-	76,536	460	-
-	-	-	13,679	-	-	-
-	-	-	-	-	-	-
-	30,458,685	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	34,002	-	-	-
-	2,183,696	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	2,166	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
151,701	32,642,381	590,081	1,727,569	1,308,089	460	819,788
-	30,403	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	30,403	-	-	-	-	-
\$ -	\$ 12,744,249	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 12,774,652	\$ -	\$ -	\$ -	\$ -	\$ -

CONROE INDEPENDENT SCHOOL DISTRICT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - NON MAJOR GOVERNMENTAL FUNDS  
YEAR ENDED AUGUST 31, 2023 WITH COMPARATIVE TOTALS FOR 2022

Data	280	281	282	284	288
Control	ARP	ESSER II	ESSER III	IDEA B Formula	Title IV
Codes	Homeless II	Grant	Grant	ARP	Part A-ELA
<b>REVENUES:</b>					
5700 Local, Intermediate, and Out-of-State	\$ -	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	-	-
5900 Federal Program Revenues	3,225	10,104,588	22,703,826	2,547,580	1,028,461
5020 <b>Total Revenues</b>	3,225	10,104,588	22,703,826	2,547,580	1,028,461
<b>EXPENDITURES:</b>					
0011 Instruction	-	4,019,620	12,596,206	896,493	305,429
0012 Instructional Resources and Media Services	-	-	-	-	-
0013 Curriculum and Instructional Staff Development	-	1,587,450	1,506,236	256,988	366,782
0021 Instructional Administration	-	68,104	281,879	30,690	113,761
0023 School Administration	-	1,485,089	189,998	16,765	-
0031 Guidance and Counseling Services	-	706,331	696,271	1,258,478	129,538
0032 Social Work Services	3,225	408	322,974	-	-
0033 Health Services	-	2,089,240	5,705,730	3,119	76,720
0034 Student Transportation	-	-	833,151	66,150	-
0035 Food Service	-	-	-	-	-
0036 Co-curricular/Extracurricular Activities	-	-	99,525	-	-
0041 General Administration	-	-	149,138	-	-
0051 Plant Maintenance and Operations	-	-	-	18,897	-
0052 Security	-	22,838	-	-	-
0053 Data Processing Services	-	125,508	-	-	36,231
0061 Ancillary Services	-	-	322,718	-	-
0070 Debt Services:	-	-	-	-	-
0071 Principal	-	-	-	-	-
0073 Interest	-	-	-	-	-
6030 <b>Total Expenditures</b>	3,225	10,104,588	22,703,826	2,547,580	1,028,461
1100 <b>Excess (Deficiency) Revenues Over Expenditures</b>	-	-	-	-	-
<b>OTHER FINANCING SOURCES AND (USES)</b>					
7913 Proceeds from Right to Use Leased Assets and SBITA	-	-	-	-	-
7080 <b>Total Other Financing Sources and (Uses)</b>	-	-	-	-	-
1200 <b>Net Change in Fund Balance</b>	-	-	-	-	-
0100 <b>Fund Balance - Beginning</b>	\$ -	\$ -	\$ -	\$ -	\$ -
3000 <b>Fund Balance - August 31 (Ending)</b>	\$ -	\$ -	\$ -	\$ -	\$ -



289 Other Federal Grants	315 SSA IDEA B Discretionary	340 SSA IDEA-C Deaf	385 Visually Impaired	397 AP/IB Incentive Program	410 Instructional Materials Allotment
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	33,077	12,674	5,783,847
138,894	65,957	576	-	-	-
138,894	65,957	576	33,077	12,674	5,783,847
138,894	65,957	576	33,077	7,853	6,350,846
-	-	-	-	-	88,711
-	-	-	-	-	348,545
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,170,146
-	-	-	-	-	1,590
138,894	65,957	576	33,077	7,853	7,959,838
-	-	-	-	4,821	(2,175,991)
-	-	-	-	-	2,175,991
-	-	-	-	-	2,175,991
-	-	-	-	4,821	-
\$ -	\$ -	\$ -	\$ -	\$ 181,788	\$ -
\$ -	\$ -	\$ -	\$ -	\$ 186,609	\$ -

CONROE INDEPENDENT SCHOOL DISTRICT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - NON MAJOR GOVERNMENTAL FUNDS  
 YEAR ENDED AUGUST 31, 2023 WITH COMPARATIVE TOTALS FOR 2022

Page 3 of 3

Data Control Codes	429	435	486	487	Totals	
	Other State Funds	SSA Deaf Coop	Wellness Grant	Coke Grant	23 August 31, 2023	22 August 31, 2022
<b>REVENUES:</b>						
5700 Local, Intermediate, and Out-of-State	\$ -	\$ -	\$ -	\$ 2,257	\$ 10,061,935	\$ 3,720,155
5800 State Program Revenues	1,052,152	558,217	-	-	7,588,291	5,987,799
5900 Federal Program Revenues	-	-	-	-	87,559,983	94,718,238
5020 <b>Total Revenues</b>	<u>1,052,152</u>	<u>558,217</u>	<u>-</u>	<u>2,257</u>	<u>105,210,209</u>	<u>104,426,192</u>
<b>EXPENDITURES:</b>						
0011 Instruction	-	558,217	-	-	36,346,317	34,372,696
0012 Instructional Resources and Media Services	-	-	-	-	131,941	105,072
0013 Curriculum and Instructional Staff Development	112,847	-	-	-	11,158,100	9,424,735
0021 Instructional Administration	-	-	-	-	1,025,779	899,909
0023 School Administration	-	-	-	-	1,872,399	812,685
0031 Guidance and Counseling Services	-	-	-	-	11,451,744	8,938,375
0032 Social Work Services	-	-	-	-	516,735	576,828
0033 Health Services	-	-	-	-	8,010,408	7,657,315
0034 Student Transportation	-	-	-	-	1,118,395	57,482
0035 Food Service	-	-	-	-	30,458,685	26,545,475
0036 Co-curricular/Extracurricular Activities	-	-	-	-	99,525	119,232
0041 General Administration	-	-	9,154	-	201,174	316,934
0051 Plant Maintenance and Operations	722,194	-	-	146,365	3,071,152	4,583,207
0052 Security	242,098	-	-	-	264,936	2,608
0053 Data Processing Services	-	-	-	-	161,739	139,261
0061 Ancillary Services	-	-	-	-	468,460	558,099
0070 Debt Services:	-	-	-	-	-	-
0071 Principal	20,706	-	-	-	1,190,852	-
0073 Interest	39	-	-	-	1,629	-
6030 <b>Total Expenditures</b>	<u>1,097,884</u>	<u>558,217</u>	<u>9,154</u>	<u>146,365</u>	<u>107,549,970</u>	<u>95,109,913</u>
1100 <b>Excess (Deficiency) Revenues Over Expenditures</b>	<u>(45,732)</u>	<u>-</u>	<u>(9,154)</u>	<u>(144,108)</u>	<u>(2,339,761)</u>	<u>9,316,279</u>
<b>OTHER FINANCING SOURCES AND (USES)</b>						
7913 Proceeds from Right to Use Leased Assets and SBITA	45,732	-	-	-	2,221,723	-
7080 <b>Total Other Financing Sources and (Uses)</b>	<u>45,732</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,221,723</u>	<u>-</u>
1200 <b>Net Change in Fund Balance</b>	-	-	(9,154)	(144,108)	(118,038)	9,316,279
0100 <b>Fund Balance - Beginning</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,154</u>	<u>\$ 378,037</u>	<u>\$ 13,313,228</u>	<u>\$ 3,996,949</u>
3000 <b>Fund Balance - August 31 (Ending)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 233,929</u>	<u>\$ 13,195,190</u>	<u>\$ 13,313,228</u>

## **LONG-TERM DEBT AND DEBT SERVICE**

The long-term debt of the District (which consists of general obligation bonds, contractual obligations, leases, SBITAS and accrued compensated absences) is supported, secured and serviced by revenue derived from ad valorem taxes.

**CONROE INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF LONG TERM DEBT**  
**FOR THE YEAR ENDED AUGUST 31, 2023**

<b>Description</b>	<b>Interest Rate</b>	<b>Original Issue Amount</b>	<b>Amount Outstanding Aug 31, 2022</b>	<b>Issued Current Year</b>	<b>Retired/ Refunded Current Year</b>
Unlimited Tax Schoolhouse Bonds, Series 2014	2.00-5.00%	\$ 76,920,000	\$ 54,680,000	-	\$ 7,935,000
Unlimited Tax Schoolhouse Bonds, Series 2014A	2.00-5.00%	129,205,000	74,380,000	-	4,245,000
Unlimited Tax Schoolhouse Bonds, Series 2014B	2.00-5.00%	21,085,000	16,150,000	-	795,000
Unlimited Tax Schoolhouse Bonds, Series 2015	2.00-5.00%	117,665,000	109,435,000	-	3,130,000
Unlimited Tax Schoolhouse Bonds, Series 2016	5.00%	138,015,000	117,675,000	-	4,390,000
Unlimited Tax Schoolhouse Bonds, Series 2016A	3.00-4.00%	206,675,000	191,370,000	-	9,095,000
Unlimited Tax Schoolhouse Bonds, Series 2017	3.00 - 5.00%	97,540,000	96,475,000	-	6,480,000
Unlimited Tax Schoolhouse Bonds, Series 2018	3.00 - 5.00%	174,435,000	169,580,000	-	1,720,000
Unlimited Tax Refunding Bonds, Series 2019	4.00 - 5.00%	66,755,000	39,515,000	-	11,085,000
Unlimited Tax Schoolhouse Bonds, Series 2020	2.50 - 5.00%	116,125,000	113,705,000	-	1,280,000
Unlimited Tax School Building and Refunding Bonds, Series 2020A	2.25 - 5.00%	328,325,000	317,420,000	-	7,620,000
Unlimited Tax Schoolhouse Bonds, Series 2022	1.00 - 5.00%	162,010,000	162,010,000	-	1,835,000
Unlimited Tax Schoolhouse Bonds, Series 2022A	4.00 - 5.00%	154,120,000	154,120,000	-	6,620,000
<b>Total General Obligation Bonds</b>		<b>\$ 1,788,875,000</b>	<b>\$ 1,616,515,000</b>	<b>\$ -</b>	<b>\$ 66,230,000</b>
Vested Compensated Absences		n/a	711,278	644,565	169,229
<b>Total General Long Term Debt</b>		<b>\$ 1,788,875,000</b>	<b>\$ 1,617,226,278</b>	<b>\$ 644,565</b>	<b>\$ 66,399,229</b>

Amount Outstanding Aug 31, 2023	Interest Current Year	Requirements				Sept 1, 2025 Interest To Maturity
		Year Ending August 31, 2024		Year Ending August 31, 2025		
		Principal	Interest	Principal	Interest	
\$ 46,745,000	\$ 2,574,917	\$ 4,445,000	\$ 2,200,525	\$ 4,945,000	\$ 1,965,775	\$ 10,185,925
70,135,000	3,005,438	4,460,000	2,798,063	4,740,000	2,594,013	12,759,143
15,355,000	649,975	800,000	626,050	810,000	597,850	1,703,825
106,305,000	4,788,325	3,275,000	4,640,700	3,430,000	4,485,575	26,703,688
113,285,000	5,507,050	4,530,000	5,284,050	4,885,000	5,048,675	40,025,875
182,275,000	7,738,175	10,280,000	7,253,800	8,625,000	6,781,175	55,627,025
89,995,000	4,230,200	6,065,000	3,916,575	12,850,000	3,443,700	13,955,925
167,860,000	7,903,250	1,805,000	7,815,125	1,905,000	7,722,375	86,104,837
28,430,000	1,698,625	14,440,000	1,060,500	7,005,000	524,375	174,625
112,425,000	3,727,472	1,350,000	3,661,723	1,420,000	3,592,473	39,818,005
309,800,000	12,831,950	5,590,000	12,501,700	9,295,000	12,129,575	96,444,750
160,175,000	5,115,637	1,910,000	5,040,738	1,420,000	4,967,038	63,372,390
147,500,000	7,528,006	15,025,000	6,252,325	9,750,000	5,632,950	71,384,550
\$ 1,550,285,000	\$ 67,299,020	\$ 73,975,000	\$ 63,051,874	\$ 71,080,000	\$ 59,485,549	\$ 518,260,563
1,186,614	-	300,273	-	-	-	-
\$ 1,551,471,614	\$ 67,299,020	\$ 74,275,273	\$ 63,051,874	\$ 71,080,000	\$ 59,485,549	\$ 518,260,563

# Conroe Independent School District



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT

## **ADDITIONAL SUPPLEMENTARY SCHEDULES**

**CONROE INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF DELINQUENT TAXES RECEIVABLE  
FOR THE YEAR ENDED AUGUST 31, 2023**

<b>Year Ended August 31</b>	<b>Tax Rates</b>		<b>Assessed Value</b>
	<b>Maintenance</b>	<b>Debt Service</b>	
2014 and prior	various	various	various
2015	1.0400	0.240	26,928,550,056
2016	1.0400	0.240	29,840,409,057
2017	1.0400	0.240	32,423,298,323
2018	1.0400	0.240	33,799,892,825
2019	1.0600	0.220	35,737,543,316
2020	0.9700	0.260	38,094,894,351
2021	0.9525	0.260	40,120,650,247
2022	0.9160	0.260	43,115,433,624
2023	0.8546	0.260	52,134,762,079

Taxes refunded under Section 26.1115, tax code, for owners who received an exemption as provided by Section 11.42(f), tax code:



Beginning Balance 9/1/2022	Current Year Levy	Maintenance Total Collections	Debt Service Total Collections	Adjustments	Ending Balance 8/31/2023
\$ 1,516,527	\$ -	\$ 38,594	\$ 9,830	\$ (169,390)	\$ 1,298,713
321,963	-	12,224	3,114	(35)	306,590
390,580	-	18,783	4,784	(83)	366,930
693,864	-	39,628	10,094	(16,487)	627,655
691,037	-	66,086	16,832	3,092	611,211
803,302	-	121,924	31,055	39,405	689,728
1,021,852	-	209,547	53,373	48,048	806,980
1,640,017	-	121,112	30,848	(304,888)	1,183,169
4,078,353	-	170,685	43,474	(2,120,027)	1,744,167
-	552,464,845	429,280,610	130,407,278	12,210,523	4,987,480
<u>\$ 11,157,495</u>	<u>\$ 552,464,845</u>	<u>\$ 430,079,194</u>	<u>\$ 130,610,681</u>	<u>\$ 9,690,158</u>	<u>\$ 12,622,623</u>
		\$ 101,898			

**CONROE INDEPENDENT SCHOOL DISTRICT  
USE OF FUNDS REPORT – SELECT STATE ALLOTMENT PROGRAMS  
FOR THE YEAR ENDED AUGUST 31, 2023**

<b>Data Control Codes</b>		<b>Responses</b>
<b>Section A: Compensatory Education Programs</b>		
AP1	Did your LEA expend any state compensatory education program state allotment funds during the District's fiscal year?	Yes
AP2	Does the LEA have written policies and procedures for its state compensatory education program?	Yes
AP3	List the total state allotment funds received for state compensatory education programs during the District's fiscal year.	\$ 46,382,570
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. (PICs 24, 26, 28, 29, 30, 34)	\$ 21,426,675
<b>Section B: Bilingual Education Programs</b>		
AP5	Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year?	Yes
AP6	Does the LEA have written policies and procedures for its bilingual education program?	Yes
AP7	List the total state allotment funds received for bilingual education programs during the LEA's fiscal year.	\$ 8,871,270
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PICs 25, 35)	\$ 4,521,950

CONROE INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
ORIGINAL BUDGET, AMENDED BUDGET AND ACTUAL - DEBT SERVICE FUND  
FOR THE YEAR ENDED AUGUST 31, 2023

		Debt Service Fund			
		2023			
Data Control Codes		Original Budget	Final Amended Budget	Actual Amounts (Budgetary Basis)	Variance Positive Negative
	<b>REVENUES</b>				
5700	Local and Intermediate Sources	\$ 135,550,381	\$ 135,550,381	\$ 133,344,094	\$ (2,206,287)
5800	State Program Revenues	1,473,226	1,473,226	4,440,044	2,966,818
	<b>Total Revenues</b>	<u>137,023,607</u>	<u>137,023,607</u>	<u>137,784,138</u>	<u>760,531</u>
	<b>EXPENDITURES</b>				
0070	<b>Debt Service</b>				
0071	Principal	62,745,000	66,230,000	66,230,000	-
0071	Interest	67,321,253	67,321,253	67,299,020	22,233
0071	Bond Issuance Cost and Fees	100,000	100,000	40,980	59,020
6030	Total Debt Service	<u>130,166,253</u>	<u>133,651,253</u>	<u>133,570,000</u>	<u>81,253</u>
1200	<b>Net Change in Fund Balance</b>	6,857,354	3,372,354	4,214,138	841,784
0100	<b>FUND BALANCE - SEPTEMBER 1</b>	<u>19,397,957</u>	<u>19,397,957</u>	<u>19,397,957</u>	<u>-</u>
3000	<b>FUND BALANCE - AUGUST 31</b>	<u>\$ 26,255,311</u>	<u>\$ 22,770,311</u>	<u>\$ 23,612,095</u>	<u>\$ 841,784</u>

CONROE INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
ORIGINAL BUDGET, AMENDED BUDGET AND ACTUAL - CAPITAL PROJECTS FUND  
FOR THE YEAR ENDED AUGUST 31, 2023

		Capital Projects Fund			
		2023			
Data Control Codes		Original Budget	Amended Budget	Actual Amounts (Budgetary Basis)	Variance Positive Negative
<b>REVENUES</b>					
5700	Local and Intermediate Sources	\$ -	\$ -	\$ 13,580,146	\$ 13,580,146
	<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>13,580,146</u>	<u>13,580,146</u>
<b>EXPENDITURES</b>					
0034	Student (Pupil) Transportation	-	-	-	-
0051	Plant Maintenance and Operations	205,373	432,373	348,727	83,646
0053	Data Processing Services	4,047,389	4,047,389	3,408,054	639,335
0081	Facilities Acquisition and Construction	<u>350,903,571</u>	<u>380,778,508</u>	<u>225,523,052</u>	<u>155,255,456</u>
6030	<b>Total Expenditures</b>	<u>355,156,333</u>	<u>385,258,270</u>	<u>229,279,833</u>	<u>155,978,437</u>
1100	<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(355,156,333)</u>	<u>(385,258,270)</u>	<u>(215,699,687)</u>	<u>(142,398,291)</u>
<b>OTHER FINANCING SOURCES AND (USES)</b>					
7915	Transfers in	-	18,800,000	18,800,000	-
7080	<b>Total Other Financing Sources and (Uses)</b>	<u>-</u>	<u>18,800,000</u>	<u>18,800,000</u>	<u>-</u>
	<b>Net Change in Fund Balance</b>	(355,156,333)	(366,458,270)	(196,899,687)	169,558,583
0100	<b>FUND BALANCE - SEPTEMBER 1</b>	<u>360,152,284</u>	<u>360,152,284</u>	<u>360,152,284</u>	<u>-</u>
3000	<b>FUND BALANCE - AUGUST 31</b>	<u>\$ 4,995,951</u>	<u>\$ (6,305,986)</u>	<u>\$ 163,252,597</u>	<u>\$ 169,558,583</u>

CONROE INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
ORIGINAL BUDGET, AMENDED BUDGET AND ACTUAL - CHILD NUTRITION  
FOR THE YEAR ENDED AUGUST 31, 2023

Data Control Codes		Child Nutrition			
		2023			
		Original Budget	Final Amended Budget	Actual Amounts (Budgetary Basis)	Variance Positive Negative
<b>REVENUES</b>					
5700	Local and Intermediate Sources	\$ 4,281,777	\$ 8,609,604	\$ 10,059,678	\$ 1,450,074
5800	State Program Revenues	-	-	148,324	148,324
5900	Federal Program Revenues	19,718,223	22,390,396	22,464,782	74,386
	<b>Total Revenues</b>	<u>24,000,000</u>	<u>31,000,000</u>	<u>32,672,784</u>	<u>1,672,784</u>
<b>EXPENDITURES</b>					
	<b>Support Services - Student (Pupil)</b>				
0035	Food Service	22,416,000	31,432,651	30,458,685	973,966
0051	Plant Maintenance and Operations	1,584,000	2,209,150	2,183,696	25,454
0071	Debt Services	-	3,000	-	3,000
	Total Support Services - Student (Pupil)	<u>24,000,000</u>	<u>33,644,801</u>	<u>32,642,381</u>	<u>1,002,420</u>
6030	<b>Total Expenditures</b>	<u>24,000,000</u>	<u>33,644,801</u>	<u>32,642,381</u>	<u>1,002,420</u>
1200	<b>Net Change in Fund Balance</b>	-	(2,644,801)	30,403	2,675,204
0100	<b>FUND BALANCE - SEPTEMBER 1</b>	<u>12,744,249</u>	<u>12,744,249</u>	<u>12,744,249</u>	<u>-</u>
3000	<b>FUND BALANCE - AUGUST 31</b>	<u>\$ 12,744,249</u>	<u>\$ 10,099,448</u>	<u>\$ 12,774,652</u>	<u>\$ 2,675,204</u>

# Conroe Independent School District



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT



# Statistical Section





## **FINANCIAL TRENDS INFORMATION**

These schedules contain trend information to help the reader understand how the District's financial performance and position have changed over time.

**CONROE INDEPENDENT SCHOOL DISTRICT  
NET POSITION BY COMPONENT  
LAST TEN FISCAL YEARS  
(ACCRUAL BASIS OF ACCOUNTING)  
(UNAUDITED)**

<b>Fiscal Year</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
Governmental Activities:				
Net Investment in Capital Assets	\$ 128,173,853	\$ 86,927,552	\$ 182,950,529	\$ 156,946,395
Restricted	36,573,356	32,333,148	21,316,549	21,003,274
Unrestricted	(98,697,282)	(88,505,340)	(217,043,088)	(234,695,117)
Total Primary Government Net Position	<u>\$ 66,049,927</u>	<u>\$ 30,755,360</u>	<u>\$ (12,776,010)</u>	<u>\$ (56,745,448)</u>

Source: Conroe Independent School District's Audit Reports

<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
\$ 149,838,599	\$ 102,665,360	\$ 99,328,993	\$ 98,335,464	\$ 63,318,387	\$ 55,860,590
23,715,446	35,733,054	40,617,176	35,478,341	36,667,781	39,197,500
(242,024,567)	(217,621,585)	15,218,125	7,556,228	11,108,820	42,717,550
<u>\$ (68,470,522)</u>	<u>\$ (79,223,171)</u>	<u>\$ 155,164,294</u>	<u>\$ 141,370,033</u>	<u>\$ 111,094,988</u>	<u>\$ 137,775,640</u>

**CONROE INDEPENDENT SCHOOL DISTRICT  
CHANGE IN NET POSITION  
LAST TEN FISCAL YEARS  
(ACCRUAL BASIS OF ACCOUNTING)  
(UNAUDITED)**

<b>Fiscal Year</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
<b>Government Activities:</b>				
Instruction	\$ 458,616,504	\$ 409,397,268	\$ 414,943,046	\$ 416,503,864
Instructional Resources & Media Services	10,044,155	9,255,501	9,378,978	9,520,526
Curriculum & Staff Development	21,698,880	19,262,507	15,693,919	14,148,690
Instructional Leadership	7,673,278	6,642,865	6,183,704	5,495,458
School Leadership	41,402,682	36,691,888	38,224,620	39,268,663
Guidance and Counseling	34,230,658	29,106,841	28,540,607	28,365,090
Social Work Services	1,805,057	1,746,679	1,081,307	1,132,342
Health Services	9,361,352	7,688,708	7,166,545	7,284,880
Student (Pupil) Transportation	35,807,653	30,987,693	29,870,314	29,473,959
Food Services	31,661,945	27,910,829	21,774,573	22,624,579
Cocurricular/Extracurricular Activities	20,783,584	17,823,375	17,115,115	17,607,828
General Administration	11,637,109	10,182,283	9,653,437	9,922,128
Plant Maintenance & Operations	77,383,391	69,533,729	64,256,760	61,322,445
Security & Monitoring Services	9,593,120	8,652,246	10,183,036	9,577,607
Data Processing Services	15,278,456	11,645,623	12,040,536	9,343,028
Ancillary Services	486,913	508,310	167,554	129,042
Debt Service - Principal, Interest and Fees	58,786,801	52,158,093	48,929,881	45,014,180
Other Intergovernmental Charges	4,059,701	3,862,903	3,871,780	3,847,087
<b>Total Expenses</b>	<b>850,311,239</b>	<b>753,057,341</b>	<b>739,075,712</b>	<b>730,581,396</b>
<b>Program Revenues:</b>				
Charges for Services				
Instruction	554,112	324,894	300,451	334,927
Food Services	10,061,936	3,716,892	2,079,462	6,459,616
Cocurricular/Extracurricular Activities	1,175,073	1,035,093	887,784	739,360
Plant Maintenance and Operations	944,109	1,084,295	854,409	955,628
Operating Grants and Contributions	113,734,285	101,341,200	105,371,071	104,132,379
<b>Total Program Revenues</b>	<b>126,469,515</b>	<b>107,502,374</b>	<b>109,493,177</b>	<b>112,621,910</b>
<b>Net(Expense)/Revenue</b>	<b>\$ (723,841,724)</b>	<b>\$ (645,554,967)</b>	<b>\$ (629,582,535)</b>	<b>\$ (617,959,486)</b>
<b>General Revenues:</b>				
Property Taxes - General	\$ 433,391,693	\$ 391,241,307	\$ 380,201,355	\$ 366,875,775
Property Taxes - Debt Services	131,703,436	110,822,736	103,519,287	98,157,187
State Aid - Grants and Contributions not Restricted	150,343,001	168,662,763	150,584,281	147,355,734
Grants, Contributions and other not Restricted	-	-	21,729,262	-
Investment Earnings	28,629,918	2,168,324	932,879	7,066,540
SHARS/MAC	11,434,312	9,123,826	8,199,309	4,723,637
Gain on Sale of Land	-	-	4,246,308	-
Miscellaneous	3,633,931	7,067,381	4,139,292	5,505,687
<b>Total General Revenues</b>	<b>759,136,291</b>	<b>689,086,337</b>	<b>673,551,973</b>	<b>629,684,560</b>
<b>Changes in Net Position</b>				
Governmental Activities	\$ 35,294,567	\$ 43,531,370	\$ 43,969,438	\$ 11,725,074
Implementation of GASB 65/68/71/75*	-	-	-	-
<b>Total Change In Net Position</b>	<b>\$ 35,294,567</b>	<b>\$ 43,531,370</b>	<b>\$ 43,969,438</b>	<b>\$ 11,725,074</b>

\* As a result of implementing GASB 65/68/71/75 the District retroactively restated its beginning net position, see Note 1 in Notes to Basic Financial Statements  
Source: Conroe Independent School District's Audit Reports

2019	2018	2017	2016	2015	2014
\$ 381,248,013	\$ 239,018,347	\$ 333,746,944	\$ 322,169,816	\$ 290,341,912	\$ 274,468,996
9,020,489	6,830,250	7,545,478	7,410,104	7,373,579	7,671,668
12,881,800	7,802,027	10,159,088	9,181,862	6,974,021	5,201,765
4,873,610	3,171,943	4,438,377	4,366,238	3,563,861	3,167,912
35,664,668	20,100,042	30,807,471	30,003,389	27,230,365	25,189,667
24,946,767	13,985,615	20,506,326	19,678,273	17,649,527	16,573,242
1,088,794	560,165	903,519	773,648	607,069	541,487
6,429,794	3,746,090	5,502,476	5,419,823	4,861,473	4,328,583
30,263,081	21,555,827	25,174,163	23,066,027	21,775,733	20,144,800
24,467,324	19,756,769	20,654,816	20,497,140	19,246,095	18,556,801
18,115,181	13,658,407	14,716,924	14,016,098	13,288,568	12,815,943
10,480,182	6,625,846	8,371,364	8,177,200	7,197,020	6,390,924
59,353,638	44,317,507	49,266,693	47,130,133	47,720,551	43,650,101
8,728,623	5,321,170	6,999,672	7,017,907	5,696,964	5,380,599
9,342,852	8,658,027	9,812,182	6,859,908	7,348,296	6,872,519
153,074	74,738	151,258	96,286	109,825	113,160
49,053,865	50,073,297	46,882,662	41,978,773	42,377,233	42,447,828
4,008,566	3,886,256	3,436,384	3,082,741	2,760,118	2,293,905
690,120,321	469,142,323	599,075,797	570,925,366	526,122,210	495,809,900
464,095	365,631	337,015	396,625	435,740	416,951
9,308,525	8,310,970	7,799,024	7,287,364	7,031,534	7,223,852
1,004,903	855,564	1,007,920	924,414	1,040,374	857,208
1,565,006	1,506,128	1,584,496	1,571,149	1,571,721	1,412,007
92,386,308	(29,270,271)	69,182,114	72,943,371	62,644,844	59,240,324
104,728,837	(18,231,978)	79,910,569	83,122,923	72,724,213	69,150,342
<u>\$ (585,391,484)</u>	<u>\$ (487,374,301)</u>	<u>\$ (519,165,228)</u>	<u>\$ (487,802,443)</u>	<u>\$ (453,397,997)</u>	<u>\$ (426,659,558)</u>
\$ 376,015,488	\$ 349,880,678	\$ 336,544,513	\$ 308,302,429	\$ 279,826,101	\$ 249,103,090
78,064,864	80,737,562	77,629,343	71,424,519	64,088,008	58,741,533
119,693,729	105,480,059	106,307,975	129,874,071	128,446,936	128,143,058
-	-	-	-	-	-
10,913,072	8,087,945	4,785,674	2,070,482	1,407,818	622,080
9,193,630	6,512,218	5,040,830	4,176,125	3,929,257	3,829,629
-	-	-	-	435,335	-
2,263,350	2,165,248	2,651,154	2,229,862	1,296,494	1,409,685
596,144,133	552,863,710	532,959,489	518,077,488	479,429,949	441,849,075
\$ 10,752,649	\$ 65,489,409	\$ 13,794,261	\$ 30,275,045	\$ 26,031,952	\$ 15,189,517
-	(299,876,874)	-	-	(52,712,604)	(8,886,325)
<u>\$ 10,752,649</u>	<u>\$ (234,387,465)</u>	<u>\$ 13,794,261</u>	<u>\$ 30,275,045</u>	<u>\$ (26,680,652)</u>	<u>\$ 6,303,192</u>

**CONROE INDEPENDENT SCHOOL DISTRICT  
FUND BALANCES OF GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)  
(UNAUDITED)**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
General Fund				
Nondisposable	\$ 3,366,492	\$ 3,742,104	\$ 5,054,008	\$ 3,864,583
Assigned	6,526,341	5,082,898	4,641,881	6,402,847
Unassigned	153,878,716	173,316,624	171,399,200	153,677,343
Total General Fund	<u>\$ 163,771,549</u>	<u>\$ 182,141,626</u>	<u>\$ 181,095,089</u>	<u>\$ 163,944,773</u>
All Other Governmental Funds				
Nondisposable	\$ -	\$ -	\$ -	\$ 821,003
Restricted	162,600,269	349,745,348	206,277,002	167,285,036
Committed	37,459,613	36,378,037	19,019,363	372,557
Assigned	-	6,740,084	7,980,973	-
Total All Other Governmental Funds	<u>\$ 200,059,882</u>	<u>\$ 392,863,469</u>	<u>\$ 233,277,338</u>	<u>\$ 168,478,596</u>

Source: Conroe Independent School District's Audit Reports

<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
\$ 2,113,911	\$ 1,905,563	\$ 1,709,526	\$ 1,773,595	\$ 1,718,823	\$ 1,945,546
3,295,337	3,523,258	3,016,113	3,653,363	4,852,192	3,532,861
134,673,794	132,818,949	129,585,582	119,371,657	115,116,577	95,773,112
<u>\$ 140,083,042</u>	<u>\$ 138,247,770</u>	<u>\$ 134,311,221</u>	<u>\$ 124,798,615</u>	<u>\$ 121,687,592</u>	<u>\$ 101,251,519</u>
\$ 601,416	\$ 511,724	\$ 427,418	\$ 350,741	\$ 521,404	\$ 462,881
121,001,296	203,523,332	149,865,516	152,401,823	73,388,592	69,845,105
370,066	366,086	578,403	568,186	557,109	561,995
-	-	-	-	-	-
<u>\$ 121,972,778</u>	<u>\$ 204,401,142</u>	<u>\$ 150,871,337</u>	<u>\$ 153,320,750</u>	<u>\$ 74,467,105</u>	<u>\$ 70,869,981</u>

**CONROE INDEPENDENT SCHOOL DISTRICT  
CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)  
(UNAUDITED)**

	2023	2022	2021	2020
<b>Revenue From Local and Intermediate Sources</b>				
Local and Intermediate Sources	\$ 607,583,197	\$ 513,244,746	\$ 492,390,635	\$ 485,160,259
State Revenue	200,862,967	213,302,515	191,054,914	189,651,022
Federal Revenue	98,994,295	107,882,639	90,310,080	44,839,463
<b>Total Revenue</b>	<u>907,440,459</u>	<u>834,429,900</u>	<u>773,755,629</u>	<u>719,650,744</u>
<b>Expenditures</b>				
Instruction and Instructional Computing	441,216,340	407,781,835	372,415,436	350,777,590
Instructional Resources and Media Services	6,507,257	6,314,765	6,037,560	5,861,339
Curriculum and Instructional Staff Development	21,143,304	18,619,065	14,676,405	12,182,652
Instructional Administration	7,875,376	7,144,209	6,000,118	5,037,466
School Administration	42,666,512	39,506,259	36,692,706	35,320,201
Guidance and Counseling Services	34,759,604	30,788,435	27,189,872	25,139,235
Social Work Services	1,837,320	1,853,100	1,043,810	1,011,608
Health Services	9,271,206	8,274,843	6,849,943	6,541,026
Student (Pupil) Transportation	35,205,334	31,244,586	28,033,559	28,763,003
Food Services	30,458,685	26,545,475	19,555,567	19,619,275
Cocurricular/Extracurricular Activities	15,320,816	13,556,849	11,766,399	11,530,322
General Administration	11,663,546	10,552,191	9,154,036	8,999,115
Plant Maintenance and Operations	73,542,667	67,397,426	57,376,330	54,125,228
Security and Monitoring Services	9,636,835	8,904,726	8,781,448	8,474,980
Data Processing Services	12,200,785	13,128,207	10,854,438	7,441,977
Ancillary Services	477,885	566,530	167,013	127,233
Debt Service				
Principal	68,871,706	51,151,199	46,810,000	47,245,000
Interest	67,322,793	59,910,151	55,952,584	54,206,951
Bond Issuance Cost and Fees	40,980	2,231,372	1,996,814	1,423,265
Facilities Acquisition and Construction	227,821,978	208,751,293	158,274,725	85,883,372
Other Intergovernmental Charges	4,059,701	3,862,903	3,871,780	3,847,087
<b>Total Expenditures</b>	<u>1,121,900,630</u>	<u>1,018,085,419</u>	<u># 883,500,543</u>	<u>773,557,925</u>
<b>Excess(Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(214,460,171)</u>	<u>(183,655,519)</u>	<u>(109,744,914)</u>	<u>(53,907,181)</u>
Refunding Bonds Issued	-	-	163,235,000	66,755,000
Sale of General Obligation Bonds	-	316,130,000	165,090,000	116,125,000
Sale of Real Property	-	-	4,531,016	-
Payment to Refunded Bond Escrow Agent	-	-	(204,045,850)	(75,385,151)
Proceeds from Right to Use Leased Assets and SBITAs	3,286,507			
Premium or Discount on Issuance of Bonds	-	28,158,187	63,308,806	17,204,881
Transfers In (Out), Net	-	-	(425,000)	(425,000)
<b>Total Other Financing Sources and (Uses)</b>	<u>3,286,507</u>	<u>344,288,187</u>	<u># 191,693,972</u>	<u>124,274,730</u>
<b>Net Change in Fund Balances</b>	<u>\$ (211,173,664)</u>	<u>160,632,668</u>	<u>0</u>	<u>\$ 70,367,549</u>
<b>Debt Service as a percentage of noncapital expenditures<sup>a</sup></b>	15.24%	13.76%	14.15%	15.08%

Source: Conroe Independent School District's Audit Reports

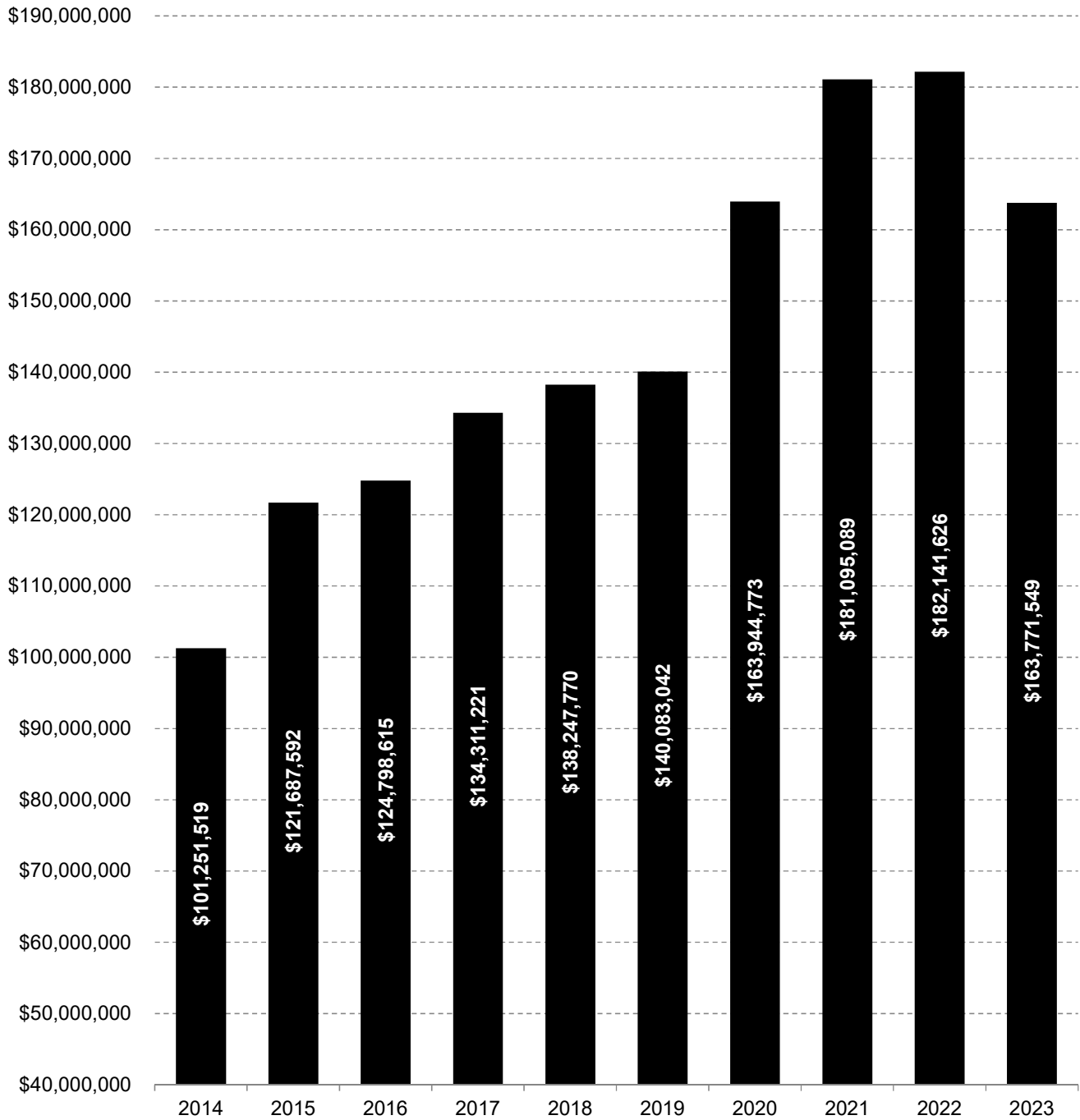
<sup>a</sup> The ratio of debt service expenditures to noncapital expenditures is calculated using total expenditures from the schedule above less capital outlay from the reconciliation between the government-wide statement of activities and the statement of revenues, expenditures, and changes in fund balance.



	2019	2018	2017	2016	2015	2014
\$	478,545,624	\$ 452,020,591	\$ 431,987,501	\$ 393,103,877	\$ 357,049,409	\$ 318,892,144
	159,053,316	143,362,175	140,416,527	161,304,863	162,361,421	159,117,443
	45,792,778	42,210,757	36,919,755	36,112,307	32,751,001	32,184,406
	<u>683,391,718</u>	<u>637,593,523</u>	<u>609,323,783</u>	<u>590,521,047</u>	<u>552,161,831</u>	<u>510,193,993</u>
	325,342,618	315,570,221	301,909,252	282,182,128	266,891,516	249,249,591
	5,549,355	5,464,520	5,210,885	5,018,791	4,960,852	4,758,711
	11,400,390	10,742,738	9,439,068	8,331,982	6,649,517	4,790,913
	4,524,538	4,569,985	4,312,060	4,168,819	3,571,024	3,141,754
	32,663,379	30,918,531	29,762,496	28,177,409	26,957,411	24,711,967
	22,661,521	20,769,418	19,592,289	18,364,323	17,393,282	16,176,089
	1,010,238	874,161	880,566	733,288	612,998	538,391
	5,856,102	5,492,345	5,263,173	5,055,423	4,756,710	4,192,986
	27,662,964	26,975,760	23,479,515	20,659,922	20,187,478	18,638,779
	21,795,490	20,119,920	18,371,515	17,842,926	17,489,879	17,713,106
	12,549,250	11,203,798	11,056,164	9,992,991	9,747,914	9,565,486
	9,624,135	8,568,318	7,969,258	7,728,036	7,103,122	6,229,332
	48,588,931	51,835,880	46,178,553	43,337,798	45,957,235	41,557,680
	7,876,093	6,898,176	6,664,235	6,647,386	5,580,730	5,309,822
	6,752,315	6,891,657	6,681,671	5,923,727	5,738,640	4,720,848
	151,257	80,455	149,462	94,048	110,453	112,165
	53,815,000	44,390,000	40,185,000	37,800,000	36,635,000	33,865,000
	55,623,232	53,922,285	50,067,946	45,342,150	43,536,033	44,904,779
	19,003	2,097,229	1,417,029	1,091,149	2,249,660	678,827
	106,510,433	152,915,095	160,265,189	90,052,427	36,612,274	64,470,897
	4,008,566	3,886,256	3,436,384	3,082,741	2,760,118	2,293,905
	<u>763,984,810</u>	<u>784,186,748</u>	<u>752,291,710</u>	<u>641,627,464</u>	<u>565,501,846</u>	<u>557,621,028</u>
	<u>(80,593,092)</u>	<u>(146,593,225)</u>	<u>(142,967,927)</u>	<u>(51,106,417)</u>	<u>(13,340,015)</u>	<u>(47,427,035)</u>
	-	97,540,000	69,155,000	23,930,000	231,600,000	35,230,000
	-	174,435,000	137,520,000	114,085,000	36,355,000	41,690,000
	-	-	-	-	455,996	-
	-	(113,364,741)	(81,788,984)	(28,766,110)	(259,169,776)	(41,668,197)
	-	45,449,320	25,145,104	26,072,195	31,131,992	10,506,310
	-	-	-	(2,250,000)	(3,000,000)	(3,200,000)
	<u>-</u>	<u>204,059,579</u>	<u>150,031,120</u>	<u>133,071,085</u>	<u>37,373,212</u>	<u>42,558,113</u>
\$	<u>(80,593,092)</u>	<u>\$ 57,466,354</u>	<u>\$ 7,063,193</u>	<u>\$ 81,964,668</u>	<u>\$ 24,033,197</u>	<u>\$ (4,868,922)</u>
	16.51%	15.40%	15.12%	14.96%	15.12%	15.89%

# General Fund Balances

Last Ten Fiscal Years



Unaudited  
Source: District's Audit Reports

## **REVENUE CAPACITY INFORMATION**

These schedules contain information to help assess the factors affecting the District's most significant local revenue source, the property tax.

**CONROE INDEPENDENT SCHOOL DISTRICT**  
**PROPERTY TAX RATES-DIRECT AND ALL OVERLAPPING GOVERNMENTS**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b><u>School District</u></b>										
Maintenance & Operations	\$ 0.8546	\$ 0.9160	\$ 0.9525	\$ 0.9700	\$ 1.0600	\$ 1.0400	\$ 1.0400	\$ 1.0400	\$ 1.0400	\$ 1.0400
Debt Service	0.2600	0.2600	0.2600	0.2600	0.2200	0.2400	0.2400	0.2400	0.2400	0.2450
Conroe ISD Total	1.1146	1.1760	1.2125	1.2300	1.2800	1.2800	1.2800	1.2800	1.2800	1.2850
<b><u>County</u></b>										
Montgomery	0.3742	0.4083	0.4312	0.4475	0.4667	0.4667	0.4667	0.4767	0.4767	0.4838
Hospital District	0.0502	0.0567	0.0588	0.0589	0.0599	0.0664	0.0665	0.0710	0.0725	0.0729
Lone Star College System	0.1078	0.1078	0.1078	0.1078	0.1078	0.1078	0.1078	0.1079	0.1081	0.1160
Drainage District #6	0.1260	0.1400	0.1400	0.1400	0.1400	0.1600	0.1700	0.1700	0.1925	0.2050
Drainage District #10	0.3750	0.4200	0.4400	0.4400	0.4400	0.4400	0.4400	0.4400	0.4400	0.4500
<b><u>Cities</u></b>										
Conroe	0.4272	0.4375	0.4375	0.4375	0.4175	0.4175	0.4175	0.4200	0.4200	0.4200
Oak Ridge North	0.4248	0.4723	0.4712	0.4900	0.4807	0.4470	0.4509	0.4598	0.4822	0.5244
Panorama	0.6000	0.6534	0.6732	0.6779	0.6748	0.6852	0.6604	0.6743	0.6591	0.6741
Shenandoah	0.1477	0.1799	0.1799	0.1799	0.1799	0.2099	0.2295	0.2399	0.2404	0.2664
Woodlands Township	0.1850	0.2231	0.2231	0.2240	0.2273	0.2300	0.2300	0.2300	0.2500	0.2940
<b><u>Water Districts</u></b>										
Chateau Woods	0.3100	0.3315	0.3350	0.3350	0.2950	0.2741	0.2473	0.2498	0.2616	0.2592
Rayford Road MUD	0.4450	0.4940	0.5000	0.5000	0.5100	0.5100	0.5300	0.5500	0.5800	0.6000
Lazy River	0.1424	0.4556	0.4440	0.4725	0.4896	0.4829	0.4731	0.5213	0.5564	0.5662
Montgomery County Mud #7	0.1044	0.1150	0.1250	0.1250	0.1250	0.1645	0.1645	0.1645	0.1645	0.1645
Montgomery County Mud #15	0.6589	0.7300	0.7800	0.8200	0.8700	0.8900	0.9369	1.0375	1.1970	1.2400
Montgomery County Mud #39	0.2925	0.3000	0.3550	0.3550	0.3550	0.3550	0.3650	0.4000	0.4150	0.4150
Montgomery County Mud #40	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0900	0.1300	0.1400
Montgomery County Mud #42	0.9600	1.0150	1.0700	1.0700	1.0800	1.1100	1.1400	1.1700	1.2500	1.2500
Montgomery County Mud #46	0.1890	0.2097	0.2097	0.2097	0.2125	0.2125	0.2125	0.2250	0.2300	0.2400
Montgomery County Mud #47	0.1951	0.2093	0.2450	0.2450	0.2450	0.2450	0.2450	0.2450	0.2450	0.2450
Montgomery County Mud #60	0.1550	0.1600	0.1650	0.1650	0.1650	0.1650	0.1650	0.1850	0.1975	0.2175
Montgomery County Mud #67	0.1514	0.1550	0.1600	0.1600	0.1600	0.2175	0.2375	0.2575	0.2800	0.3025
Montgomery County Mud #89	0.6400	0.7100	0.7550	0.7950	0.8828	0.8828	0.8864	0.9500	1.0600	1.0600
Montgomery County Mud #90	0.5800	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000
Montgomery County Mud #92	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000
Montgomery County Mud #94	0.7400	0.7650	0.7650	0.7850	0.8000	0.8000	0.7700	0.8400	0.9300	1.0100
Montgomery County Mud #99	1.0150	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400
Montgomery County Mud #107	0.5300	0.5900	0.6200	0.6500	0.6800	0.6900	0.7000	0.7000	0.7000	0.7000
Montgomery County Mud #112	0.8300	0.9000	0.9200	0.9500	0.9800	1.0000	1.0207	1.0257	1.1000	1.1000
Montgomery County Mud #113	0.7650	0.8300	0.8700	0.8800	0.8900	0.9000	0.9200	1.0200	1.1700	1.1700
Montgomery County Mud #115	1.0900	1.2200	1.2800	1.3000	1.3200	1.3500	1.3500	1.3500	1.3500	1.3500
Montgomery County Mud #119	0.9900	1.1100	1.2100	1.2400	1.2900	1.3200	1.3700	1.3700	1.4500	1.4500
River Plantation MUD	0.5200	0.3160	0.3223	0.3200	0.3200	0.3200	0.3200	0.3200	0.3200	0.3200
Spring Creek UD	0.9100	0.9700	0.9900	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
S. Montgomery County MUD	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1660	0.1733	0.2175	0.2258
Texas National MUD	1.0669	1.0988	1.0996	1.1330	1.1330	1.1330	1.1330	1.1330	1.1330	1.1330
Woodlands Metro Center MUD	0.0700	0.0700	0.0900	0.0900	0.0900	0.1050	0.1250	0.1550	0.1650	0.1650
Woodlands MUD #2	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1000	0.1100	0.1300
Woodlands Road District #1	0.1600	0.1800	0.1900	0.2000	0.2000	0.2150	0.2600	0.3200	0.3600	0.3600
Woodlands MUD #1	0.0700	0.0700	0.0750	0.0750	0.0750	0.0800	0.0900	0.0000	0.0000	0.0000

Rates are per \$100 of Assessed Valuation  
Source: Montgomery Central Appraisal District

**CONROE INDEPENDENT SCHOOL DISTRICT  
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
 LAST TEN FISCAL YEARS  
 (UNAUDITED)**

<b>Year Ended August 31</b>	<b>Residential Property Assessed Actual Value</b>	<b>Commercial Property Assessed Actual Value</b>	<b>Personal Property Assessed Actual Value</b>	<b>Total Assessed Actual Value</b>	<b>Total Direct Rate<sup>a</sup></b>
2014	\$ 16,605,744,687	\$ 4,075,853,150	\$ 3,259,961,347	\$ 23,941,559,184	1.2850
2015	18,486,813,533	4,892,308,998	3,549,427,525	26,928,550,056	1.2800
2016	20,405,506,794	5,591,063,572	3,843,838,691	29,840,409,057	1.2800
2017	22,296,827,687	6,197,325,221	3,929,145,415	32,423,298,323	1.2800
2018	23,311,385,541	6,623,261,152	3,865,246,132	33,799,892,825	1.2800
2019	24,206,386,061	7,408,737,111	4,122,420,144	35,737,543,316	1.2800
2020	26,004,013,685	7,581,915,160	4,508,965,506	38,094,894,351	1.2300
2021	26,956,436,926	8,639,912,823	4,524,300,498	40,120,650,247	1.2125
2022	29,590,311,490	8,639,912,823	4,885,209,311	43,115,433,624	1.1760
2023	33,461,022,631	10,820,789,845	7,852,949,603	52,134,762,079	1.1146

<sup>a</sup> Per \$100 of assessed value

Source: Montgomery County Central Appraisal District

**CONROE INDEPENDENT SCHOOL DISTRICT  
PRINCIPAL PROPERTY TAX PAYERS  
CURRENT YEAR AND NINE YEARS AGO  
(UNAUDITED)**

Taxpayer	2023			2014		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Value
HH Woodlands Tower Holdings LLC	\$ 206,071,200	4	0.40%	\$		
The Woodlands Mall Associates	194,306,149	5	0.37%	85,872,793	7	0.36%
Entergy Texas Inc	304,954,460	1	0.58%	106,862,980	5	0.45%
Ball Metal Container Corp	147,330,120	6	0.28%			
IMI MSW LLC	140,022,810	8	0.27%			
McKesson Corporation	207,184,458	3	0.40%	150,428,390	3	0.63%
Wal-Mart Real Estate Bus Trst	145,653,816	7	0.28%	97,292,666	6	0.41%
HH Hacket Tower Holding LLC	126,126,630	9	0.24%			
Woodlands Land Dev LP	258,768,854	2	0.50%	107,386,026	4	0.45%
HL Champion Holding Company LLC	117,149,530	10	0.22%			
Densbury Onshore LLC.				190,797,840	1	0.80%
Anadarko Realty Co.				185,985,190	2	0.78%
Hughes Christensen Co				79,009,441	9	0.33%
JD Warmack Woodlands LP				75,968,240	10	0.32%
Kimco Market Street LLC.				81,268,300	8	0.34%
	<u>\$ 1,847,568,027</u>		<u>3.54%</u>	<u>\$ 1,160,871,866</u>		<u>4.87%</u>

Source: Texas Municipal Reports

**CONROE INDEPENDENT SCHOOL DISTRICT  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2014	\$ 306,032,828	\$ 303,640,582	99.25%	\$ 1,847,586	\$ 305,488,168	99.8%
2015	342,333,079	340,022,635	99.22%	1,754,856	341,777,491	99.8%
2016	378,256,391	375,151,983	99.33%	2,266,454	377,418,437	99.8%
2017	412,503,483	409,238,612	99.18%	1,771,696	411,010,308	99.6%
2018	429,095,967	426,070,764	99.21%	1,220,514	427,291,278	99.6%
2019	452,854,751	449,619,013	99.29%	1,484,974	451,103,987	99.6%
2020	464,302,840	460,594,148	99.20%	2,425,918	463,020,066	99.7%
2021	481,456,997	477,475,575	99.17%	1,745,869	479,221,444	99.5%
2022	500,158,706	496,080,353	99.18%	214,159	496,294,512	99.2%
2023	564,675,369	559,687,888	99.12%	-	559,687,888	99.1%

Source: Montgomery County Tax Assessor/Collector

# Conroe Independent School District



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT



## **DEBT CAPACITY INFORMATION**

These schedules present information to help assess the affordability of the District's current debt burden and its ability to issue additional debt in the future.

**CONROE INDEPENDENT SCHOOL DISTRICT**  
**RATIOS OF NET GENERAL OBLIGATION BONDED DEBT OUTSTANDING**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

<b>Year Ended August 31</b>	<b>Assessed Value</b>	<b>Gross Bonded Debt</b>	<b>Less Debt Service Funds</b>	<b>Net Bonded Debt</b>
2014	\$ 23,941,559,184	\$ 1,065,699,646	\$ 35,392,863	\$ 1,030,306,783
2015	26,928,550,056	1,077,252,720	33,907,685	1,043,345,035
2016	29,840,409,057	1,166,502,397	32,924,897	1,133,577,500
2017	32,423,298,323	1,275,329,495	37,487,956	1,237,841,539
2018	33,799,892,825	1,430,400,271	32,175,686	1,398,224,585
2019	35,737,543,316	1,366,602,397	20,032,539	1,346,569,858
2020	38,094,894,351	1,424,833,695	19,084,934	1,405,748,761
2021	40,120,650,247	1,531,852,497	17,694,374	1,514,158,123
2022	43,115,433,624	1,814,179,220	19,397,957	1,794,781,263
2023	52,134,762,079	1,736,314,180	23,612,095	1,712,702,085

<sup>a</sup>Personal income information is only available through 2021 therefore the same personal income was used in calculating the 2021 through 2023 ratios.

Source: Conroe Independent School District's Audit Reports

<b>Ratio of Net Bonded Debt to Personal Income<sup>a</sup></b>	<b>Ratio of Gross Bonded Debt to Personal Income<sup>a</sup></b>	<b>Ratio of Net Bonded Debt Per ADA</b>	<b>Ratio of Net Bonded Debt To Assessed Value</b>	<b>Ratio of Net Bonded Debt Per Capita</b>	<b>Ratio of Gross Bonded Debt Per Capita</b>
3.55%	3.68%	\$ 19,879	4.30%	\$ 3,196	\$ 3,306
3.60%	3.72%	19,625	3.87%	3,155	3,258
3.49%	3.59%	20,556	3.80%	3,305	3,401
3.81%	3.92%	21,850	3.82%	3,513	3,619
4.30%	4.40%	24,107	4.14%	3,876	3,965
3.58%	3.64%	22,686	3.77%	3,647	3,702
3.65%	3.70%	23,051	3.69%	3,706	3,756
3.69%	3.73%	24,819	3.77%	3,990	4,037
4.37%	4.42%	28,657	4.16%	4,787	4,839.13
3.83%	3.88%	26,202	3.29%	4,835	4,902

**CONROE INDEPENDENT SCHOOL DISTRICT  
OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

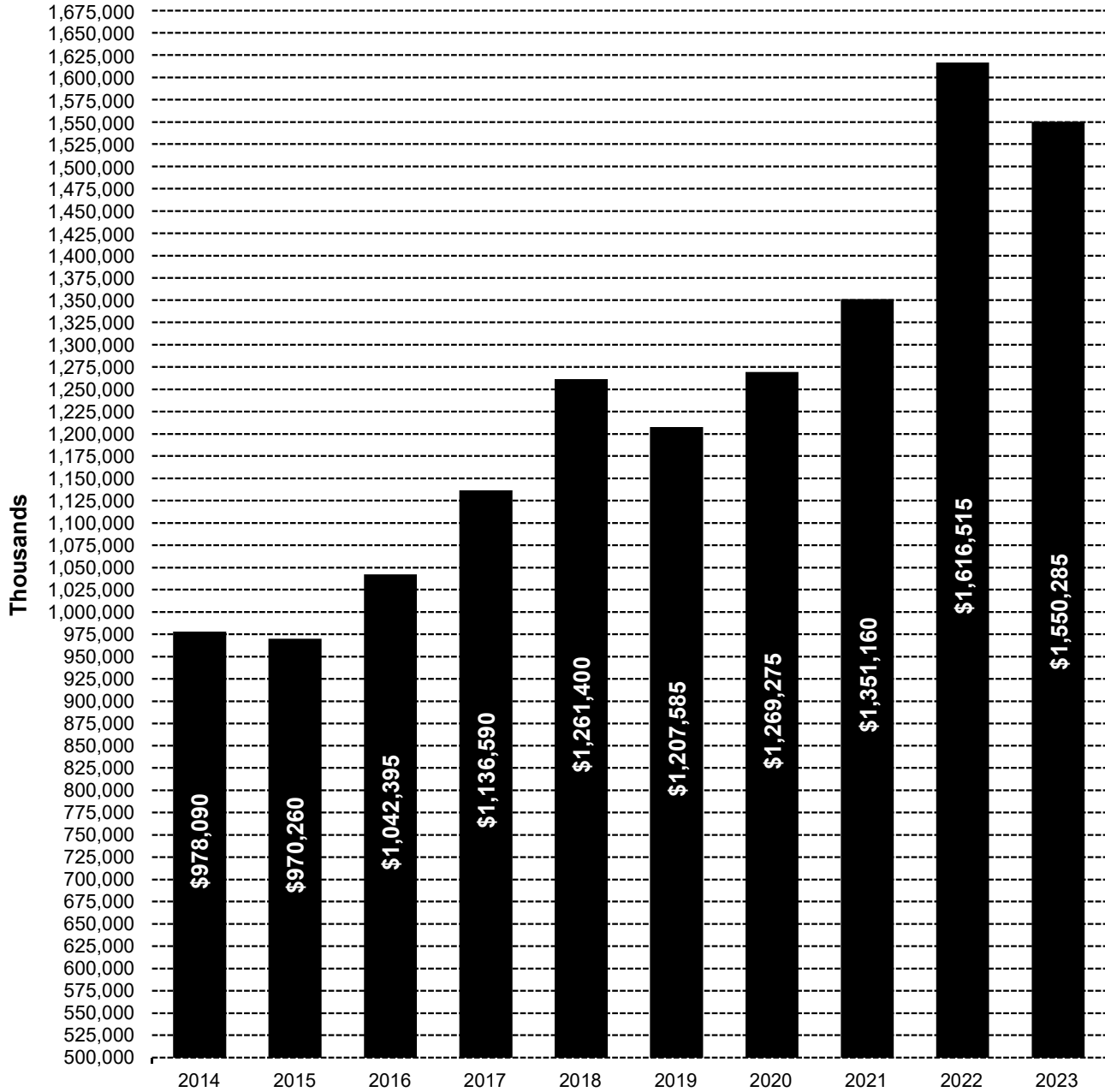
<b>Year Ended August 31</b>	<b>General Obligation Bonds (1)</b>	<b>Leases and Subscriptions Payable</b>	<b>Total Outstanding Debt</b>	<b>Ratio of Total Outstanding Debt Per ADA</b>	<b>Ratio of Total Outstanding Debt To Assessed Value</b>
2014	\$ 1,065,699,646	\$ -	\$ 1,065,699,646	\$ 20,561	4.45%
2015	1,077,252,720	-	1,077,252,720	20,262	4.00%
2016	1,166,502,397	-	1,166,502,397	21,153	3.91%
2017	1,275,329,495	-	1,275,329,495	22,511	3.93%
2018	1,430,400,271	-	1,430,400,271	24,662	4.23%
2019	1,366,602,397	-	1,366,602,397	23,024	3.82%
2020	1,424,833,695	-	1,424,833,695	23,364	3.74%
2021	1,531,852,497	-	1,531,852,497	25,109	3.82%
2022	1,814,179,220	718,041	1,814,897,261	28,978	4.21%
2023	1,736,314,180	2,725,871	1,739,040,051	26,605	3.34%

(1) Presented net of original issuance discounts and premiums.

Source: Conroe Independent School District's Audit Reports

# Outstanding Bonds

Last Ten Fiscal Years



Unaudited  
Source: School District Records

**CONROE INDEPENDENT SCHOOL DISTRICT  
LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

**Legal Debt Margin Calculation for Fiscal Year 2023**

Assessed Value	\$ 52,134,762,079
Debt Limit (Percent of 2022-2023 School Year Assessed Value)*	10.00%
Maximum Legal Debt	5,213,476,208
Amount of Debt Applicable to Debt Limit**	1,526,672,905
Legal Debt Margin	\$ 3,686,803,303

\*This debt limit is established by law as stated in Vernon's Civil Statutes, Article 835p.

\*\* Does not include capital lease obligations and is net of reserve for retirement of bonded debt.

	<b>Debt Limit</b>	<b>Amount of Debt Applicable to Debt Limit</b>	<b>Legal Debt Margin</b>	<b>Total Net Debt Applicable to the Limit as a Percentage of Debt Limit</b>
2014	\$ 2,390,887,116	\$ 942,697,137	\$ 1,448,189,979	39.43%
2015	2,692,855,006	936,352,315	1,756,502,691	34.77%
2016	2,984,040,906	1,009,470,103	1,974,570,803	33.83%
2017	3,242,329,832	1,099,102,044	2,143,227,788	33.90%
2018	3,379,989,283	1,229,224,314	2,150,764,969	36.37%
2019	3,573,754,332	1,187,552,461	2,386,201,871	33.23%
2020	3,809,489,435	1,250,190,066	2,559,299,369	32.82%
2021	4,012,065,025	1,333,465,626	2,678,599,399	33.24%
2022	4,311,543,362	1,597,117,043	2,714,426,319	37.04%
2023	5,213,476,208	1,526,672,905	3,686,803,303	29.28%

**CONROE INDEPENDENT SCHOOL DISTRICT  
COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
AS OF AUGUST 31, 2023  
(UNAUDITED)**

			Overlapping	
		Net Debt	Percent <sup>a</sup>	Amount
<b><u>County</u></b>				
Montgomery	\$	441,665,000	59.61	\$ 263,276,507
Lone Star College System		581,905,000	19.83	115,391,762
<b><u>Cities</u></b>				
Conroe		502,220,000	77.28	388,115,616
Oak Ridge North		12,285,000	100.00	12,285,000
Shenandoah		16,485,000	100.00	16,485,000
<b><u>Townships</u></b>				
The Woodlands Township		20,220,000	83.47	16,877,634
<b><u>Water Districts</u></b>				
East Plantation UD		5,090,000	100.00	5,090,000
River Plantation MUD		8,610,000	100.00	8,610,000
Conroe MUD #1		23,445,000	76.39	17,909,636
Conroe Municipal Mgmt District #1		63,450,000	100.00	63,450,000
Montgomery DD #10		12,460,000	100.00	12,460,000
MUD #15		39,285,000	100.00	39,285,000
MUD #36		1,315,000	100.00	1,315,000
MUD #39		9,760,000	100.00	9,760,000
MUD #42		8,590,000	100.00	8,590,000
MUD #46		49,205,000	98.54	48,486,607
MUD #47		10,940,000	99.39	10,873,266
MUD #60		6,940,000	100.00	6,940,000
MUD #67		17,360,000	100.00	17,360,000
MUD #88		30,570,000	100.00	30,570,000
MUD #89		16,485,000	100.00	16,485,000
MUD #90		5,705,000	100.00	5,705,000
MUD #92		12,995,000	100.00	12,995,000
MUD #94		25,215,000	100.00	25,215,000
MUD #95		61,685,000	100.00	61,685,000
MUD #99		28,650,000	100.00	28,650,000
MUD #105		67,005,000	100.00	67,005,000
MUD #107		19,780,000	100.00	19,780,000
MUD #111		40,635,000	100.00	40,635,000
MUD #112		37,070,000	100.00	37,070,000
MUD #113		128,455,000	57.85	74,311,218
MUD #115		39,660,000	100.00	39,660,000
MUD #119		104,015,000	100.00	104,015,000
MUD #121		35,045,000	89.07	31,214,582
MUD #127		26,290,000	100.00	26,290,000
MUD #132		22,575,000	100.00	22,575,000
MUD #138		35,525,000	89.47	31,784,218
MUD #139		67,040,000	100.00	67,040,000
MUD #142		8,760,000	100.00	8,760,000
MUD #145		3,675,000	100.00	3,675,000
MUD #148		5,495,000	100.00	5,495,000
MUD #164		11,675,000	100.00	11,675,000
Montgomery UD #4		15,400,000	5.08	782,320
Montgomery WC&ID #1		23,969,997	100.00	23,969,997
Rayford Road MUD		19,545,000	100.00	19,545,000
S. Montgomery County MUD		7,515,000	100.00	7,515,000
Spring Creek UD		58,050,000	100.00	58,050,000
Texas National MUD		6,220,000	7.56	470,232
The Woodlands Metro Ctr. MUD		7,360,000	100.00	7,360,000
The Woodlands RUD #1		26,010,000	98.76	25,687,476
<b>Total Estimated Overlapping Debt</b>				1,978,231,068
<b>District Direct Debt</b>				1,739,040,051
<b>Total Overlapping and Direct Debt</b>				\$ 3,717,271,119

<sup>a</sup> Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. The percentage of overlapping debt is estimated using actual taxable property values. Percentages were estimated by determining the portion of the overlapping taxing authorities actual taxable value that is within the District's boundaries and dividing it by the overlapping taxing authorities' total actual taxable value.

# Conroe Independent School District



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT



## **DEMOGRAPHIC AND ECONOMIC INFORMATION**

These schedules provide demographic and economic indicators to help in understanding the environment in which the District operates and to facilitate in comparisons over time.

**CONROE INDEPENDENT SCHOOL DISTRICT  
DEMOGRAPHIC STATISTICS  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

**Population Information:**

<u>Year</u>	<u>Estimated Population</u>	<u>Land Area</u>	<u>Density Per Square Mile</u>	<u>Population Change</u>
2014	322,383	348	934	14.28%
2015	330,686	348	959	2.58%
2016	343,014	348	994	3.73%
2017	352,382	348	994	0.00%
2018	360,766	348	1,046	2.38%
2019	369,194	348	1,070	2.34%
2020	379,314	348	1,099	2.74%
2021	379,464	348	1,100	0.04%
2022	374,898	348	1,124	-1.20%
2023	386,967	348	1,112	3.22%

Source: Texas Municipal Reports

	<u>Montgomery County</u>	<u>Texas</u>	<u>U.S.</u>
Housing Units, 2022	265,168	12,136,678	143,786,655
Occupied Housing Units 2020	92.2%	90.5%	90.3%
Owner Occupied Median Value, 2017-2021	\$ 257,700	\$ 202,600	\$ 244,900

Persons under 18 years old, 2022	25.6%	24.8%	21.7%
Persons 65 and over, 2022	13.9%	13.4%	17.3%
Persons Per Household, 2017-2021	2.83	2.76	2.6

**Income:**

Median household income, 2017-2021	\$ 88,597	\$ 67,321	\$ 69,021
Persons below poverty level, 2022	10.5%	14.0%	11.5%

Source: United States Census Bureau

**CONROE INDEPENDENT SCHOOL DISTRICT  
DEMOGRAPHIC STATISTICS  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

<b>Year Ended August 31</b>	<b>Montgomery County</b>		<b>Personal Income<sup>a</sup> (In Thousands)</b>	<b>Per Capita Personal<sup>a</sup> Income</b>	<b>Percent Unemployed County</b>	<b>Percent Unemployed State</b>	<b>Percent Unemployed U.S.</b>
	<b>Civilian Labor Force</b>	<b>Total Employment</b>					
2014	253,103	241,166	\$ 28,982,523	\$ 55,849	4.7	5.5	6.3
2015	250,993	240,362	32,516,990	60,490	4.2	4.4	5.2
2016	259,617	245,412	30,837,487	55,493	5.5	5	5
2017	261,159	249,459	34,776,605	60,783	4.5	4.5	4.5
2018	272,940	262,593	37,585,521	63,605	3.8	3.9	3.9
2019	278,760	268,877	39,403,353	64,853	3.5	3.6	3.8
2020	282,803	263,182	41,035,812	65,516	6.9	6.9	6.9
2021	289,048	273,247	44,756,112	68,974	5.5	5.9	5.2
2022	302,050	289,601	44,756,112	68,974	4.1	4.1	3.7
2023	312,603	298,364	44,756,112	68,974	4.6	4.1	3.8

<sup>a</sup>Personal & per capita income information is only available through 2021 therefore the same income was used through 2023

Source: Texas LMI of Texas Workforce Commission, Bureau of Economic Analysis

**CONROE INDEPENDENT SCHOOL DISTRICT  
PRINCIPAL EMPLOYERS  
CURRENT YEAR AND NINE YEARS AGO  
(UNAUDITED)**

<b>Employer</b>	<b>2023</b>		<b>2014</b>	
	<b>Employees</b>	<b>Percentage of Total Employment</b>	<b>Approximate Range of Number of Employees</b>	<b>Percentage of Total Employment</b>
Conroe Independent School District	8,910	2.99%	6,403	2.66%
Memorial Hermann The Woodlands Hospital	3,030	1.02%	1330	0.55%
Houston Methodist The Woodlands Hospital	2,398	0.80%	500-1000	0.41%
CHI St. Luke's Health The Woodlands	2,187	0.73%	1,261	0.52%
Lone Star College - Montgomery	1,398	0.47%	693	0.29%
Alight Solutions	1,520	0.51%	500-1000	0.41%
Texas Children's	1,334	0.45%	0-500	0.21%
Chevron Phillips Chemical Company	1,220	0.41%	0-500	0.21%
Woodforest National Bank	1,072	0.36%	756	0.21%
Entergy Texas	1,011	0.34%	0-500	0.21%
	<b>19,443</b>	<b>8.08%</b>	<b>13,687</b>	<b>5.68%</b>

**Source:**

South Montgomery County Chamber of Commerce  
Conroe Area Chamber of Commerce

## **OPERATING INFORMATION**

These schedules provide information about the District's operations and resources to assist in using the financial statement information to better understand and assess the District's economic condition.

**CONROE INDEPENDENT SCHOOL DISTRICT  
FULL TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
Instruction	5607	5,330	5,063	4,836
Instructional Resources & Media Services	74	74	75	76
Curriculum & Staff Development	194	182	159	139
Instructional Leadership	64	63	55	44
School Leadership	585	559	558	543
Guidance and Counseling	371	345	330	316
Social Work Services	15	17	13	15
Health Services	150	149	146	116
Student (Pupil) Transportation	569	571	567	609
Food Services	325	299	355	395
Cocurricular/Extracurricular Activities	41	40	40	34
General Administration	98	90	89	86
Plant Maintenance & Operations	636	593	630	586
Security & Monitoring Services	110	103	104	98
Data Processing Services	64	64	60	57
Ancillary Services	9	13	2	2
<b>Total Employees</b>	<b>8,910</b>	<b>8,492</b>	<b>8,246</b>	<b>7,952</b>

**Source:** District Records

<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
4,731	4,615	4,464	4,357	4,160	4,078
75	76	71	72	69	71
130	126	113	108	81	49
45	47	45	43	40	37
523	493	495	495	494	468
294	264	262	256	239	222
14	11	13	12	10	9
111	102	100	101	93	87
583	566	568	524	502	485
376	357	344	320	339	192
34	34	31	29	29	29
85	87	85	81	77	73
574	544	547	529	506	488
91	77	77	72	72	69
57	54	51	55	47	44
2	1	-	1	2	2
<b>7,725</b>	<b>7,454</b>	<b>7,266</b>	<b>7,055</b>	<b>6,760</b>	<b>6,403</b>

**CONROE INDEPENDENT SCHOOL DISTRICT  
OPERATING STATISTICS  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

<b>Fiscal Year</b>	<b>Enrollment</b>	<b>Operating Expenditures<sup>1</sup></b>	<b>Cost Per Student</b>	<b>Percentage Change</b>	<b>Government Wide Expenses<sup>2</sup></b>
2014	55,009	\$ 413,701,525	7,521	8.62%	\$ 495,809,900
2015	56,363	446,468,879	7,921	5.33%	526,122,210
2016	58,239	467,341,738	8,025	1.30%	570,925,366
2017	59,764	500,356,546	8,372	4.33%	599,075,797
2018	61,614	530,862,139	8,616	2.91%	469,142,323
2019	62,837	548,017,142	8,721	1.22%	690,120,321
2020	64,799	584,799,337	9,025	3.48%	730,581,396
2021	64,563	620,466,420	9,610	6.48%	739,075,712
2022	67,761	696,041,404	10,272	6.89%	753,057,341
2023	70,783	757,843,173	10,707	4.23%	850,311,239

<sup>1</sup> Operating expenditures are total expenditures less debt service and facilities acquisition & construction from Changes in Fund Balance Schedule

<sup>2</sup> Government Wide Expenses are total expenses from the Statement of Activities

Source: Nonfinancial information from district records



<b>Cost Per Student</b>	<b>Percentage Change</b>	<b>Teaching Staff</b>	<b>Student Teacher Ratio</b>	<b>Percentage of Students in Free/Reduced Lunch Program</b>
\$ 9,013	6.46%	3,311	16.61	36%
9,335	3.56%	3,413	16.51	36%
9,803	5.02%	3,536	16.47	36%
10,024	2.25%	3,628	16.47	36%
7,614	-24.04%	3,754	16.41	37%
10,983	44.24%	3,820	16.45	40%
11,275	2.65%	3,930	16.49	39%
11,447	1.53%	4,110	15.71	40%
11,113	-2.92%	4,239	15.99	40%
12,013	8.09%	4,239	16.70	44%

**CONROE INDEPENDENT SCHOOL DISTRICT  
TEACHER BASE SALARIES  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

<b>Fiscal Year</b>	<b>Minimum Salary*</b>	<b>Maximum Salary*</b>	<b>County Average Salary</b>	<b>Statewide Average Salary</b>
2014	47,300	59,168	51,414	49,692
2015	48,700	60,292	52,730	50,715
2016	50,000	61,438	54,027	51,892
2017	51,500	62,295	55,670	52,525
2018	52,500	63,020	56,509	53,334
2019	53,700	64,070	57,487	54,122
2020	55,500	66,070	59,758	57,091
2021	57,000	67,370	61,206	57,641
2022	58,500	68,670	62,404	58,887
2023	60,000	69,570	63,228	60,716

Sources:  
District Records  
Texas Education Agency Website

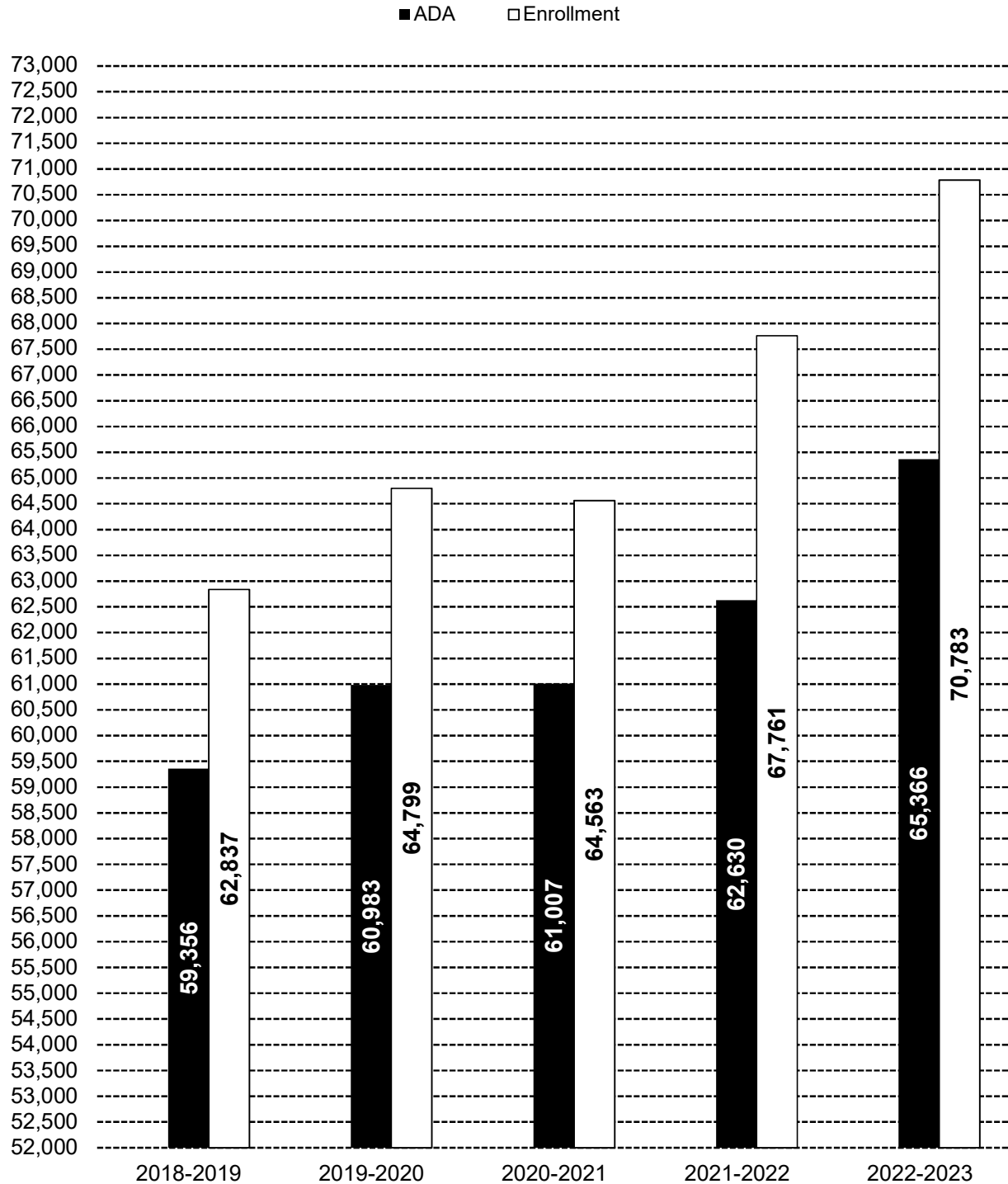
\* Amounts do not include additional salary steps based on experience or academic credentials, nor fringe benefits such as pension, health insurance, disability, etc.

**CONROE INDEPENDENT SCHOOL DISTRICT  
ATTENDANCE DATA  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

<b>Fiscal Year</b>	<b>Total Enrollment</b>	<b>Average Daily Attendance</b>		
		<b>Amount</b>	<b>Percent Increase (Decrease)</b>	<b>Percent of Membership</b>
2014	55,009	51,830	2.7%	94.2%
2015	56,363	53,165	2.6%	94.3%
2016	58,239	55,147	3.7%	94.7%
2017	59,764	56,653	2.7%	94.8%
2018	61,580	58,001	2.4%	94.2%
2019	62,837	59,356	2.3%	94.5%
2020	64,799	60,983	2.7%	94.1%
2021	64,563	61,007	0.0%	94.5%
2022	67,761	62,630	2.7%	92.4%
2023	70,783	65,366	4.4%	92.3%

Source: Conroe Independent School District's PEIMS Data

## Average Daily Attendance & Enrollment Last Five Fiscal Years



Unaudited  
Source: District PEIMS Data

# Conroe Independent School District



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT

**CONROE INDEPENDENT SCHOOL DISTRICT  
SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

<b>Building</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
<b>Elementary Schools</b>					
Anderson Elementary (1994)					
Square Footage	77,000	77,000	77,000	77,000	77,000
Capacity	800	800	800	800	800
Enrollment	761	703	563	671	625
Armstrong Elementary (1969)					
Square Footage	99,146	99,146	99,146	99,146	99,146
Capacity	770	770	770	770	700
Enrollment	623	608	603	661	650
Austin Elementary (1952)					
Square Footage	101,392	101,392	101,392	114,314	114,314
Capacity	950	950	950	950	950
Enrollment	939	807	1,001	958	926
Birnam Woods Elementary (2009)					
Square Footage	121,472	121,472	121,472	121,472	113,560
Capacity	1,000	1,000	1,000	1,000	1,000
Enrollment	985	976	956	1,003	1,040
Bradley Elementary (2017)					
Square Footage	125,121	125,121	125,121	125,121	125,121
Capacity	1,000	1,000	1,000	1,000	1,000
Enrollment	1,048	1,019	962	979	884
Broadway Elementary (2007)					
Square Footage	113,560	113,560	113,560	113,560	113,560
Capacity	1,000	1,000	1,000	1,000	950
Enrollment	1,337	1,281	1,162	1,101	977
Buckalew Elementary (1998)					
Square Footage	86,000	86,000	86,000	80,619	80,619
Capacity	770	770	770	770	770
Enrollment	720	676	623	672	664
Bush Elementary (1996)					
Square Footage	77,000	77,000	77,000	87,201	87,201
Capacity	850	850	850	850	850
Enrollment	890	906	794	783	742
Creighton Elementary (1980)					
Square Footage	95,000	95,000	95,000	95,000	95,000
Capacity	770	770	770	770	770
Enrollment	954	839	759	815	829
David Elementary (1990)					
Square Footage	68,150	68,150	68,150	68,150	68,150
Capacity	700	700	700	700	700
Enrollment	642	621	603	641	658
Ford Elementary (1978)					
Square Footage	81,000	81,000	81,000	81,000	81,000
Capacity	900	900	900	900	900
Enrollment	870	922	846	875	899
Galatas Elementary (1994)					
Square Footage	72,470	72,470	72,470	72,470	72,470
Capacity	850	850	850	850	850
Enrollment	808	777	745	609	617
Giesinger Elementary (1990)					
Square Footage	68,150	68,150	68,150	72,150	72,150
Capacity	700	700	700	700	700
Enrollment	769	819	749	796	764

2018	2017	2016	2015	2014
77,000	77,000	77,000	77,000	77,000
800	800	800	800	800
646	655	681	673	925
99,146	99,146	84,146	84,146	84,146
770	770	600	600	600
700	726	684	694	770
114,314	114,314	114,314	114,314	114,314
950	950	950	950	950
1,014	929	913	873	931
113,560	113,560	113,560	113,560	113,560
1,000	1,000	1,000	1,000	1,000
984	1,169	1,045	940	799
125,121	-	-	-	-
1,000	-	-	-	-
793	-	-	-	-
113,560	113,560	113,560	113,560	113,560
1,000	1,000	1,000	1,000	1,000
891	1,172	1,060	974	867
80,619	80,619	80,619	80,619	80,619
770	770	770	770	770
632	645	673	698	739
87,201	87,201	87,201	87,201	87,201
850	850	850	850	850
732	717	724	698	715
95,000	95,000	95,000	95,000	95,000
770	770	770	770	770
876	889	887	845	810
68,150	68,150	68,150	68,150	68,150
700	700	700	700	700
707	662	629	626	623
81,000	81,000	81,000	81,000	81,000
900	900	900	900	900
833	866	1,010	991	1,014
72,470	72,470	72,470	72,470	72,470
850	850	850	850	850
639	672	669	660	705
72,150	72,150	72,150	72,150	72,150
700	700	700	700	700
702	616	541	509	632

**CONROE INDEPENDENT SCHOOL DISTRICT  
SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

<b>Building</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
Glen Loch Elementary (1980)					
Square Footage	64,000	64,000	64,000	64,000	64,000
Capacity	600	600	600	600	600
Enrollment	539	518	518	598	702
Hailey Elementary (1978)					
Square Footage	64,000	64,000	64,000	64,000	64,000
Capacity	680	680	680	680	680
Enrollment	657	598	571	615	762
Hope Elementary (2021)					
Square Footage	127,826	127,826	-	-	-
Capacity	1,000	1,000	-	-	-
Enrollment	616	485	-	-	-
Houser Elementary (1980)					
Square Footage	89,400	89,400	89,400	89,400	89,400
Capacity	900	900	900	900	850
Enrollment	645	571	567	533	815
Houston Elementary (2007)					
Square Footage	119,000	119,000	119,000	119,000	119,000
Capacity	1,000	1,000	1,000	1,000	1,000
Enrollment	587	613	616	642	636
Kaufman Elementary (2006)					
Square Footage	113,560	113,560	113,560	113,560	113,560
Capacity	1,000	1,000	1,000	1,000	1,000
Enrollment	939	880	851	891	878
Lamar Elementary (1971)					
Square Footage	85,478	85,478	85,478	85,478	85,478
Capacity	770	770	770	770	770
Enrollment	751	624	608	801	777
Milam Elementary (2006)					
Square Footage	113,560	113,560	113,560	113,560	113,560
Capacity	1,000	1,000	1,000	1,000	1,000
Enrollment	563	505	656	710	745
Oak Ridge Elementary (1973)					
Square Footage	78,659	78,659	78,659	78,659	78,659
Capacity	750	750	750	750	750
Enrollment	628	682	599	651	770
Patterson Elementary (2014)					
Square Footage	121,472	121,472	121,472	121,472	121,472
Capacity	1,000	1,000	1,000	1,000	1,000
Enrollment	1,005	898	897	945	945
Powell Elementary (1994)					
Square Footage	77,000	77,000	77,000	77,000	77,000
Capacity	850	850	850	850	850
Enrollment	893	843	782	861	871
Reaves Elementary (1974)					
Square Footage	87,358	87,358	87,358	87,358	87,358
Capacity	730	730	730	730	730
Enrollment	735	695	683	708	683
Reed Elementary (2022)					
Square Footage	127,826	-	-	-	-
Capacity	950	-	-	-	-
Enrollment	596	-	-	-	-
Rice Elementary (1978)					
Square Footage	78,008	78,008	78,008	78,008	78,008
Capacity	730	730	730	730	730
Enrollment	623	618	591	617	598
Ride Elementary (1983)					
Square Footage	60,000	60,000	60,000	60,000	60,000
Capacity	660	660	660	660	660
Enrollment	580	605	571	754	714



2018	2017	2016	2015	2014
64,000	64,000	64,000	64,000	64,000
600	600	600	600	600
676	651	631	640	639
64,000	64,000	64,000	64,000	64,000
680	680	680	680	680
786	715	722	720	697
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
89,400	89,400	89,400	89,400	89,400
920	920	920	920	920
824	789	867	848	834
119,000	119,000	119,000	119,000	119,000
1,000	1,000	1,000	1,000	1,000
680	798	797	842	941
113,560	113,560	113,560	113,560	113,560
1,000	1,000	1,000	1,000	1,000
866	810	832	864	890
85,478	85,478	85,478	85,478	85,478
770	770	770	770	770
741	729	701	713	742
113,560	113,560	113,560	113,560	113,560
1,000	1,000	1,000	1,000	1,000
784	801	813	816	916
78,659	78,659	74,088	74,088	74,088
750	750	700	700	700
751	724	554	563	476
121,472	121,472	121,472	121,472	-
1,000	1,000	1,000	1,000	-
802	762	747	686	-
77,000	77,000	77,000	77,000	77,000
850	850	850	850	850
897	818	772	807	803
87,358	87,358	87,358	87,358	87,358
730	730	730	730	730
708	692	716	685	854
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
78,008	78,008	78,008	78,008	78,008
730	730	730	730	730
595	581	654	666	650
60,000	60,000	60,000	60,000	60,000
660	660	660	660	660
728	699	656	568	541

**CONROE INDEPENDENT SCHOOL DISTRICT  
SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

<b>Building</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
Runyan Elementary (1967)					
Square Footage	92,550	92,550	92,550	75,310	75,310
Capacity	610	610	610	610	610
Enrollment	656	603	564	596	593
San Jacinto Elementary (1980)					
Square Footage	65,000	65,000	65,000	98,505	98,505
Capacity	850	850	850	850	800
Enrollment	588	496	567	607	650
Snyder Elementary (2013)					
Square Footage	121,742	121,742	121,742	121,742	121,742
Capacity	1,000	1,000	1,000	1,000	1,000
Enrollment	1,319	1,265	1,164	1,119	1,039
Wilkinson Elementary (2009)					
Square Footage	121,472	121,472	121,472	121,472	121,472
Capacity	1,000	1,000	1,000	1,000	1,000
Enrollment	946	805	693	706	717
<b>K-6 Schools</b>					
Deretchin Elementary (2005)					
Square Footage	129,104	129,104	129,104	129,104	129,104
Capacity	1,185	1,185	1,185	1,185	1,185
Enrollment	1,174	908	895	831	912
Stewart Elementary (2014)					
Square Footage	121,472	121,472	121,472	121,472	121,472
Capacity	800	800	800	800	800
Enrollment	812	1,125	1,002	990	851
Suchma Elementary (2019)					
Square Footage	125,121	125,121	125,121	125,121	-
Capacity	1,000	1,000	1,000	1,000	-
Enrollment	1,239	1,022	928	905	-
Coulson Tough Elementary (2002)					
Square Footage	129,104	129,104	129,104	129,104	129,104
Capacity	1,185	1,185	1,185	1,185	1,185
Enrollment	1,049	1,007	975	881	889
<b>Intermediate Schools</b>					
Bozman Intermediate(2009)					
Square Footage	121,472	121,472	121,472	121,472	121,472
Capacity	1,000	1,000	1,000	1,000	1,000
Enrollment	1008	953	940	949	865
Collins Intermediate (1990)					
Square Footage	80,000	80,000	80,000	80,000	80,000
Capacity	800	800	800	800	800
Enrollment	762	723	729	754	757
Clark Intermediate (2018)					
Square Footage	125,121	125,121	125,121	125,121	125,121
Capacity	1,000	1,000	1,000	1,000	1,000
Enrollment	1086	1013	935	930	820
Cox Intermediate (2008)					
Square Footage	113,560	113,560	113,560	113,560	113,560
Capacity	1,000	1,000	1,000	1,000	1,000
Enrollment	869	862	896	903	849
Cryar Intermediate (2004)					
Square Footage	113,560	113,560	113,560	113,560	113,560
Capacity	1,000	1,000	1,000	1,000	1,000
Enrollment	776	772	763	805	793
Grangerland Intermediate (2008)					
Square Footage	137,434	137,434	137,434	137,434	137,434
Capacity	1,185	1,185	1,185	1,185	1,185
Enrollment	1,218	1,209	1,175	1,198	1,172

2018	2017	2016	2015	2014
75,310	75,310	75,310	75,310	75,310
610	610	610	610	610
606	665	690	653	621
98,505	98,505	98,505	98,505	98,505
800	800	800	800	800
708	723	702	724	569
121,742	121,742	124,560	124,560	124,560
1,000	1,000	1,000	1,000	1,000
949	1,065	956	862	798
121,472	121,472	113,560	113,560	113,560
1,000	1,000	1,000	1,000	1,000
714	682	620	613	628
129,104	129,104	129,104	129,104	129,104
1,185	1,185	1,185	1,185	1,185
949	1,015	1,067	1,121	1,165
121,472	121,472	121,472	121,472	-
800	800	800	800	-
729	703	601	423	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
129,104	129,104	129,104	129,104	129,104
1,185	1,185	1,185	1,185	1,185
947	1,008	1,011	1,127	1,218
121,472	121,472	113,560	113,560	113,560
1,000	1,000	1,000	1,000	1,000
797	802	800	746	696
80,000	80,000	80,000	80,000	80,000
800	800	800	800	800
703	697	674	611	570
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
113,560	113,560	113,560	113,560	113,560
1,000	1,000	1,000	1,000	1,000
1478	1312	1229	1093	964
113,560	113,560	113,560	113,560	113,560
1,000	1,000	1,000	1,000	1,000
707	655	630	606	710
137,434	137,434	113,560	113,560	113,560
1,185	1,185	1,000	1,000	1,000
1,092	1,057	1,014	990	1,016

**CONROE INDEPENDENT SCHOOL DISTRICT  
SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

<b>Building</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
Mitchell Intermediate (1996)					
Square Footage	129,000	129,000	129,000	129,000	129,000
Capacity	1,200	1,200	1,200	1,200	1,200
Enrollment	1,222	1,130	1,128	1,208	1,195
Travis Intermediate (1926)					
Square Footage	168,166	168,166	168,166	168,166	168,166
Capacity	700	700	700	700	700
Enrollment	530	596	619	680	672
Vogel Intermediate (2001)					
Square Footage	125,970	125,970	125,970	125,970	125,970
Capacity	1,185	1,185	1,185	1,185	1,185
Enrollment	901	961	991	944	1,088
Wilkerson Intermediate (1974)					
Square Footage	95,334	95,334	95,334	86,884	86,884
Capacity	730	730	730	730	730
Enrollment	739	790	769	756	743
<b>Junior High Schools</b>					
Irons Junior High (2012)					
Square Footage	221,194	221,194	221,194	207,194	207,194
Capacity	1,200	1,200	1,200	1,200	1,450
Enrollment	1,325	1,241	1,122	1,144	1,152
Knox Junior High (1978)					
Square Footage	203,491	203,491	203,491	203,491	203,491
Capacity	1,400	1,400	1,400	1,400	1,400
Enrollment	1,464	1,380	1,424	1,479	1,410
McCullough Junior High (1976)					
Square Footage	298,516	298,516	298,516	298,516	298,516
Capacity	2,300	2,300	2,300	2,300	2,300
Enrollment	2,184	2,084	2,068	2,132	2,142
Moorhead Junior High (2001)					
Square Footage	269,538	190,560	190,560	190,560	190,560
Capacity	1,600	1,100	1,100	1,100	1,100
Enrollment	1,423	1,299	1,241	1,173	1,152
Peet Junior High (2013)					
Square Footage	207,194	207,194	207,194	240,475	240,475
Capacity	1,500	1,500	1,500	1,500	1,500
Enrollment	1,295	1,283	1,278	1,447	1,413
Stockton Junior High (2021)					
Square Footage	236,231	236,231	236,231	-	-
Capacity	1,500	1,500	1,500	-	-
Enrollment	1,388	1,416	1,296	-	-
York Junior High (2008)					
Square Footage	257,363	257,363	257,363	210,000	210,000
Capacity	1,500	1,500	1,500	1,500	1,500
Enrollment	2,010	2,032	1,876	1,670	1,450
<b>High Schools</b>					
Caney Creek High School (1995)					
Square Footage	464,864	454,880	454,880	454,880	454,880
Capacity	2,890	2,890	2,890	2,890	2,890
Enrollment	2,436	2,271	2,159	2,085	2,094
Conroe High School (1962)					
Square Footage	664,808	696,307	696,307	606,307	606,307
Capacity	3,300	3,300	3,300	3,300	3,300
Enrollment	3,349	3,383	3,264	3,095	3,009
Conroe High 9th Grade (1995)					
Square Footage	173,647	173,647	160,454	221,194	221,194
Capacity	1,200	1,200	1,200	1,200	1,100
Enrollment	1,386	1,280	1,165	1,148	1,082

2018	2017	2016	2015	2014
129,000	129,000	129,000	129,000	129,000
1,200	1,200	1,200	1,200	1,200
1,242	1,229	1,244	1,208	1,163
168,166	168,166	168,166	168,166	168,166
700	700	700	700	700
647	615	596	558	539
125,970	125,970	113,560	113,560	113,560
1,185	1,185	1,000	1,000	1,000
1,104	1,067	1,078	1,072	1,109
86,884	86,884	86,884	86,884	86,884
730	730	730	730	730
785	734	683	702	729
207,194	207,194	207,194	207,194	207,194
1,200	1,200	1,200	1,200	1,200
1,088	1,120	1,145	1,102	1,041
203,491	190,585	162,584	162,584	162,584
1,400	1,400	1,150	1,150	1,150
1,415	1,370	1,336	1,252	1,277
298,516	298,516	298,516	298,516	298,516
2,300	2,300	2,300	2,300	2,300
2,208	2,232	2,224	2,229	2,254
190,560	190,560	190,560	190,560	190,560
1,100	1,100	1,100	1,100	1,100
1,102	1,037	1,056	1,085	1,075
240,475	240,475	240,475	240,475	240,475
1,500	1,500	1,500	1,500	1,500
1,426	1,344	1,256	1,211	1,214
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
210,000	210,000	210,000	210,000	210,000
1,500	1,500	1,500	1,500	1,500
1,379	1,223	1,118	1,002	915
454,880	454,880	454,880	454,880	454,880
2,890	2,890	2,890	2,890	2,890
2,042	1,935	1,925	1,822	1,855
606,307	606,307	606,307	606,307	606,307
3,400	3,400	3,400	3,400	3,400
2,909	2,763	2,631	2,539	2,457
221,194	221,194	221,194	221,194	221,194
1,100	1,100	1,100	1,100	1,100
1,051	1,042	1,003	941	870

**CONROE INDEPENDENT SCHOOL DISTRICT  
SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

<b>Building</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
Grand Oaks High School (2018)					
Square Footage	529,243	529,243	529,233	522,641	522,641
Capacity	3,200	3,000	3,000	3,000	3,000
Enrollment	3,473	3,310	2,965	2,108	1,241
Oak Ridge High School (1981)					
Square Footage	452,542	363,000	363,000	363,000	363,000
Capacity	2,300	2,300	2,300	2,300	2,300
Enrollment	1,939	1,923	1,889	2,353	2,835
Oak Ridge 9th Grade Campus(1985)					
Square Footage	203,476	203,476	203,476	195,556	195,556
Capacity	1,350	1,350	1,350	1,350	1,300
Enrollment	685	662	625	660	592
College Park High School (2005)					
Square Footage	519,943	519,943	519,943	481,746	481,746
Capacity	2,850	2,850	2,850	2,850	2,850
Enrollment	3,221	3,243	3,133	3,170	3,127
The Woodlands High School (1996)					
Square Footage	465,269	465,269	465,269	413,527	413,527
Capacity	3,100	3,100	3,100	3,100	3,000
Enrollment	3,293	3,302	3,247	3,269	3,256
TWHS 9th Grade Campus (2000)					
Square Footage	200,000	200,000	200,000	200,000	200,000
Capacity	1,300	1,300	1,300	1,300	1,350
Enrollment	1,084	1,077	1,062	1,086	1,089
<b>Alternative Schools</b>					
Washington High School (1951)					
Square Footage	158,735	163,735	163,735	-	-
Capacity	750	750	750	-	-
Enrollment	231	246	140	-	-
<b>Total Square Footage</b>	<b>10,233,844</b>	<b>9,836,187</b>	<b>9,701,512</b>	<b>9,576,390</b>	<b>9,331,408</b>
<b>Total Capacity</b>	<b>74,350</b>	<b>71,970</b>	<b>71,700</b>	<b>70,450</b>	<b>65,224</b>
<b>Total Enrollment</b>	<b>70,783</b>	<b>67,761</b>	<b>64,563</b>	<b>64,799</b>	<b>62,837</b>

**Source:** District Records

2018	2017	2016	2015	2014
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
363,000	363,000	363,000	363,000	363,000
2,300	2,300	2,300	2,300	2,300
3,166	2,964	2,834	2,619	2,361
195,556	195,556	149,000	149,000	149,000
1,350	1,350	1,050	1,050	1,050
1,249	1,169	1,036	1,018	1,026
481,746	481,746	469,000	469,000	469,000
2,850	2,850	2,850	2,850	2,850
3,101	2,926	2,840	2,794	2,695
413,527	413,527	403,600	403,600	403,600
3,000	3,000	3,000	3,000	3,000
3,292	3,288	3,166	3,063	3,043
200,000	200,000	200,000	200,000	200,000
1,400	1,400	1,400	1,400	1,400
1,044	1,122	1,102	1,079	1,088
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<b>8,683,646</b>	<b>8,657,568</b>	<b>8,491,477</b>	<b>8,491,477</b>	<b>8,248,533</b>
<b>64,420</b>	<b>64,420</b>	<b>63,280</b>	<b>63,280</b>	<b>61,480</b>
<b>61,580</b>	<b>59,764</b>	<b>58,239</b>	<b>56,363</b>	<b>55,009</b>

# Conroe ISD • Campus Locations

## Caney Creek Feeder Zone

### High School

- 31 Caney Creek High School

### Junior High School

- 25 Moorhead Junior High ▲

### Intermediate Schools

- 16\* Grangerland Intermediate ▲
- 63 Veterans Memorial Intermediate ▲

### Elementary Schools

- 3 Austin Elementary ▲
- 6 Creighton Elementary ▲○
- 16\* Milam Elementary ▲
- 62 Hope Elementary ▲
- 22 San Jacinto Elementary ▲

## College Park Feeder Zone

### High School

- 42 The Woodlands College Park HS and Academy of Science & Technology

### Junior High School

- 29\* Knox Junior High

### Intermediate Schools

- 23 Collins Intermediate
- 29\* Wilkerson Intermediate ▲

### Elementary Schools

- 4 Buckalew Elementary
- 7 David Elementary
- 9 Galatas Elementary
- 12 Hailey Elementary
- 13 Houser Elementary
- 15 Lamar Elementary ▲○
- 18 Powell Elementary
- 20 Ride Elementary

## Conroe Feeder Zone

- 34 Washington High School (9-12)

- JDC Montgomery Co. Juvenile Detention Center

### High School

- 36 Conroe High School and Academy for Science & Health Professions
- 33 Conroe High School - 9th grade campus

### Junior High School

- 56 Peet Junior High
- 49\* Stockton Junior High

### Intermediate Schools

- 49\* Bozman Intermediate ▲
- 41 Cryar Intermediate ▲
- 14 Travis Intermediate ▲

### Elementary Schools

- 1 Anderson Elementary ▲○
- 2 Armstrong Elementary ▲
- + Bartlett Elementary ▲ (opens 2024-2025)
- 10 Giesinger Elementary
- 64 Gordon-Reed Elementary (PK-6)
- 14 Houston Elementary ▲
- 49\* Patterson Elementary ▲
- 27 Reaves Elementary ▲
- 19 Rice Elementary ▲
- 21 Runyan Elementary ▲
- 57 Stewart Elementary (K-6)
- 50 Wilkinson Elementary

## Grand Oaks Feeder Zone

### High School

- 59 Grand Oaks High School

### Junior High School

- 46\* York Junior High

### Intermediate Schools

- 46\* Cox Intermediate
- 60 Clark Intermediate

### Elementary Schools

- 51 Birnham Woods Elementary
- 58 Bradley Elementary
- 45 Broadway Elementary
- 8 Ford Elementary
- 65 Hines Elementary
- 55 Snyder Elementary

## Oak Ridge Feeder Zone

### High School

- 37 Oak Ridge High School
- 37 Oak Ridge HS - 9th grade campus and Academy for Careers in Engineering & Science

### Junior High School

- 54 Irons Junior High

### Intermediate Schools

- 24 Vogel Intermediate ▲

### Elementary Schools

- 8 Ford Elementary ▲
- 13 Houser Elementary ▲
- 44 Kaufman Elementary
- 17 Oak Ridge Elementary ▲
- 61 Suchma Elementary (K-6)

## The Woodlands Feeder Zone

### High School

- 30 The Woodlands High School
- 38 The Woodlands HS - 9th grade campus

### Junior High School

- 39 McCullough Junior High

### Intermediate Schools

- 26 Mitchell Intermediate
- 29\* Wilkerson Intermediate ▲

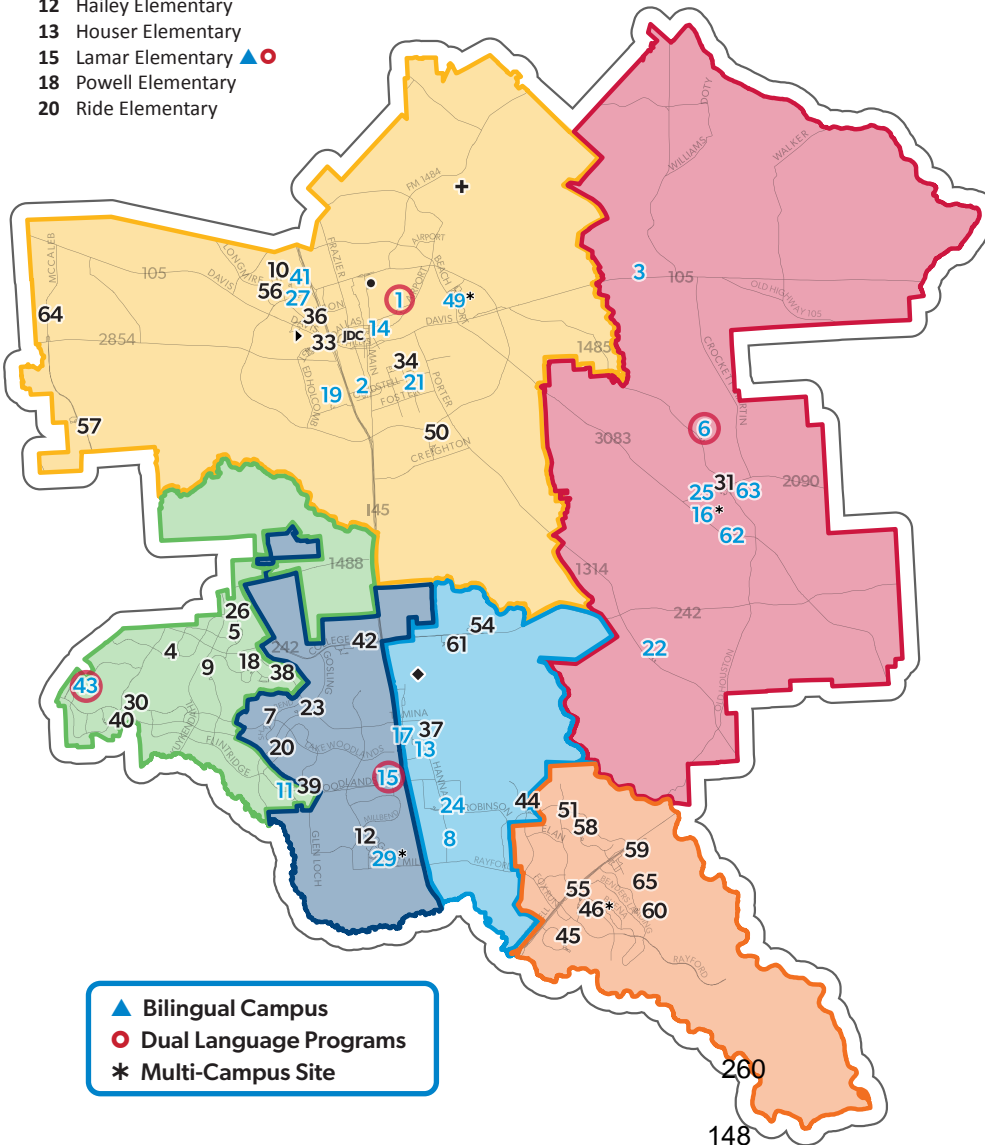
### Elementary Schools

- 4 Buckalew Elementary
- 5 Bush Elementary
- 43 Deretchin Elementary (PK-6) ▲○
- 9 Galatas Elementary
- 11 Glen Loch Elementary ▲
- 18 Powell Elementary
- 40 Tough Elementary (K-6)

► Deane L. Sadler Administration / Technology Center  
3205 West Davis • Conroe, Texas

◆ Walter P. Jett Teacher Training Center  
19043 David Memorial Dr. • Shenandoah, Texas

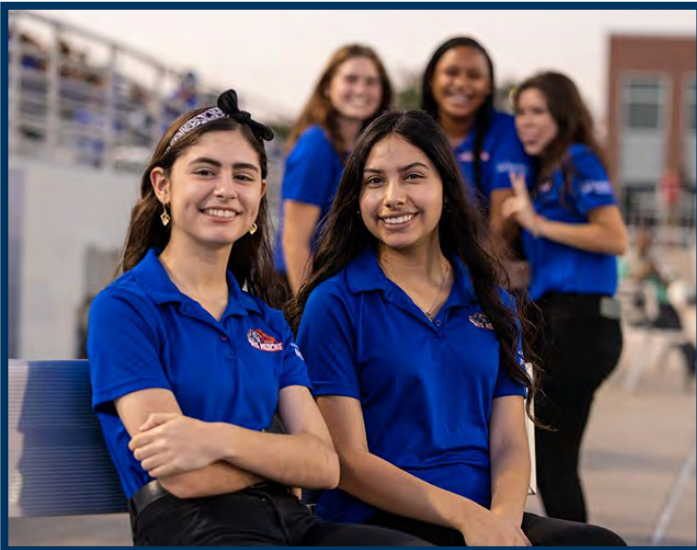
● DAEP and JJAEP  
2235 N. First Street • Conroe, Texas



- ▲ Bilingual Campus
- Dual Language Programs
- \* Multi-Campus Site



# Conroe Independent School District



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT

**CONROE ISD INSURANCE SCHEDULE 08/31/2023**

Coverage	Limits/Values	Deductible	Agent	Company & Policy Number	Expiration Date	Annual Premium 23/24
<b>Automobile</b> Collision Included	\$100,000/\$300,000/ \$100,000	\$ 2,500	TASB	TASB Risk Management Fund	8/31/2024	\$ 529,919
Comprehensive		\$ 2,500				
Liability		\$ 2,500				
<b>Ancilliary Coverage Violent Acts</b>	\$ 250,000	0				
<b>Buildings and Contents</b>	\$500,000,000 All Risk Insured Values \$2,816,456,673	\$100,000 per occurrence \$100,000 per location Flood: \$100,000 per location except \$250,000 at Anderson EI, TWHS; \$500,000 at Galatas EI, Caney Creek HS, GOHS	Soules Insurance Agency	Affiliated FM GP 732 property policy# 1122165	9/1/2024	\$ 2,975,728
<b>Terrorism</b>	80% of covered terrorism losses paid by US Government		Soules Insurance Agency	Affiliated FM GP 732 Acct #65810	9/1/2024	
<b>Boiler &amp; Machinery</b>	Included in Property Sublimit	10,000	Soules Insurance Agency	Affiliated FM GP 732	9/1/2024	
<b>All Wind DBB</b>	\$10,000,000 limit for all wind incl NWS	1 percent; \$100,000 per location plus \$5,000,000 per location	Soules Insurance Agency	Arch/Berkshire	9/1/2024	\$ 1,304,087
<b>General Liability 2,000,000 Total Limit</b>	\$1,000,000 Per Occurrence \$1,000,000 Personal Injury	100,000	TASB	TASB Risk Management Fund	9/1/2024	INCLUDED IN ELL
<b>Sexual Abuse/Harassment Included</b>	\$1,000,000 Each Person \$2,000,000 Total Limit					
<b>Law Enforcement Liability Included</b>						INCLUDED IN ELL
<b>Crime Liability</b>	\$ 500,000	\$ 2,500	Soules Insurance Agency	Travelers/National Union policy# 105986560	9/1/2024	\$ 19,918
<b>Notary Public Errors &amp; Omission</b>	\$ 20,000		Soules Insurance Agency	Western Surety 18202168	9/1/2024	\$ 617
<b>Peace Officer Bonds</b>	\$ 5,000		Soules Insurance Agency	Western Surety	Various 2024	\$50.00 ea
<b>Safekeeping Bond-ROTC Equipment</b>	\$ 10,000		Soules Insurance Agency	Western Surety 69191793	7/9/2024	\$ 200

**CONROE ISD INSURANCE SCHEDULE 08/31/2023**

<b>Coverage</b>	<b>Limits/Values</b>	<b>Deductible</b>	<b>Agent</b>	<b>Company &amp; Policy Number</b>	<b>Expiration Date</b>	<b>Annual Premium 23/24</b>
<b>School Professional Legal Liability</b>	\$1,000,000 Per Occurrence \$1,000,000 Annual Aggregate *Sublimits for Limited Sexual Misconduct Claim Coverage	\$ 100,000	TASB	TASB Risk Management Fund	8/31/2024	\$ 134,120
<b>Student Medical Malpractice Liability</b>	\$1,000,000 \$5,000,000 Aggregate		Affinity Insurance Services HPSO	CNA 0127305506	8/23/2024	\$ 1,910
<b>Student Sports and Activity Accident</b>	\$30,000 for a 52 week period	\$ 250	Greater East Texas Insurance Associates	National Health Insurance Company	7/31/2024	\$ 132,425
<b>Student Accident Catastrophic</b>	\$10,000,000 Accident Med Expense \$10,000 Accidental Death \$20,000 Accidental Dismemberment \$100,000 Catastrophic Cash Benefit	25,000	Greater East Texas Insurance Associates	Legend Insurance Agency	7/31/2024	\$ 10,175
<b>Underground Storage Tanks - 4 Sites</b>	\$1,000,000 ea \$2,000,000 Aggregate Limit All Storage Tank Incidents \$1,000,000 Aggregate	5,000	Soules Insurance Agency	ACE American Ins. Co. Policy G24726794 009	9/1/2024	\$ 9,470
<b>Unemployment</b>	Reimbursable unemployment benefits		TASB	Texas Workforce Commission	n/a	Per Billing
<b>Workers' Compensation</b>	*Estimate subject to payroll audit		TASB	TASB Risk Management Fund 951	8/31/2024	\$ 2,322,457
<b>Privacy &amp; Information Systems</b>	\$250,000 Limit	0	TASB	TASB Risk Management Fund 951	8/31/2024	\$ 12,500

# Conroe Independent School District



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT



# Single Audit Section



**Independent Auditor's Report on Internal Control over  
Financial Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed  
in Accordance with Government Auditing Standards**

To the Board of Trustees  
Conroe Independent School District  
Conroe, Texas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Conroe Independent School District (the District) as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 10, 2024.

**Report on Internal Control over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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

The Board of Trustees  
Conroe Independent School District

### **Purpose of this Report**

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

*Weaver and Tidwell, L.L.P.*

WEAVER AND TIDWELL, L.L.P.

Houston, Texas  
January 10, 2024



**Independent Auditor's Report on Compliance for Each  
Major Federal Program and on Internal Control over Compliance  
in Accordance with the Uniform Guidance**

To the Board of Trustees  
Conroe Independent School District  
Conroe, Texas

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Conroe Independent School District's (the District's) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

### **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

### **Report on Internal Control over Compliance**

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

The Board of Trustees  
Conroe Independent School District

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Weaver and Tidwell, L.L.P.*

WEAVER AND TIDWELL, L.L.P.

Houston, Texas  
January 10, 2024

CONROE INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
August 31, 2023

Project No.	Federal Grantor/ Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Expenditures, Indirect costs, and Refunds
<b>US DEPARTMENT OF EDUCATION</b>			
<b>Passed Through State Department of Education</b>			
2063	234600057110015	Education for Homeless Children and Youth	84.196A \$ 75,112
		<b>Total Education for Homeless Children and Youth</b>	<b>75,112</b>
2113	23610101170902	Title 1	84.010A 10,270,323
2114	24610101170902	Title 1	84.010A 252,328
		<b>Total ESEA, Title 1</b>	<b>10,522,651</b>
2123	23615001236950	Title 1 Part C, Migrant Program	84.011A 26,609
		<b>Total Title 1, Part C</b>	<b>26,609</b>
2633	23671001170902	Title III, Part A LEP	84.365A 1,049,686
2634	24671001170902	Title III, Part A LEP	84.365A 365
2633	23671003170902	Title III Immigrant	84.365A 258,038
		<b>Total Title III</b>	<b>1,308,089</b>
<b>Special Education Cluster:</b>			
2253	236610011709026610	IDEA-B Preschool	84.173A 102,357
			<b>102,357</b>
2243	236600011709026600	IDEA-B Formula	84.027A 13,019,564
2244	246600011709026600	IDEA-B Formula	84.027A 158,113
2263	236600061709026680	IDEA-B High Cost Risk Pool	84.027A 135,907
2263		IDEA-B Discretionary Residential Award	84.027A 15,794
2842	225350011709025350	IDEA-B Formula - ARP	84.027A 41,984
2843	225360021709025360	IDEA-B Formula - ARP	84.027A 2,505,596
3153	236600111709026673	IDEA-B Discretionary Deaf	84.027A 60,261
3154	246600111709026673	IDEA-B Discretionary Deaf	84.027A 5,697
			<b>15,942,916</b>
		<b>Total Special Education Cluster</b>	<b>16,045,273</b>
3404	243911011709023911	ECI - Part C	84.181A 576
		<b>Total ECI - Part C</b>	<b>576</b>
2443	23420006170902	Vocational Ed-Carl Perkins Grant	84.048A 588,139
2444	24420006170902	Vocational Ed-Carl Perkins Grant	84.048A 1,942
		<b>Total Vocational Education</b>	<b>590,081</b>
2553	23694501170902	Title II, Part A, Teacher/Principal Training	84.367A 1,698,272
2554	24694501170902	Title II, Part A, Teacher/Principal Training	84.367A 29,297
		<b>Total Title II, Part A Teacher/Principal</b>	<b>1,727,569</b>
2811	21521001170902	COVID 19 - Elementary and Secondary School Emergency Relief Fund II	84.425D 10,104,588
		<b>Total Assistance Listing 84.425D</b>	<b>10,104,588</b>
2821	21528001170902	COVID 19 - Elementary and Secondary School Emergency Relief Fund III	84.425U 22,703,826
2792	21528042170902	COVID 19 - TCLAS Elementary and Secondary School Emergency Relief Fund III	84.425U 819,788
		<b>Total Assistance Listing 84.425U</b>	<b>23,523,614</b>
2782	215330017110015	COVID 19 - ARP Homeless I - TEHCY Supplemental Grant	84.425W 460
2802	21533002170902	COVID 19 - ARP Homeless II	84.425W 3,225
		<b>Total Assistance Listing 84.425W</b>	<b>3,685</b>
		<b>Total Education Stabilization Fund</b>	<b>33,631,887</b>
2883	23680101170902	Title IV Part A, Subpart 1	84.424A 1,006,354
2884	24680101170902	Title IV Part A, Subpart 1	84.424A 22,107
		<b>Total Title IV Part A, Subpart 1</b>	<b>1,028,461</b>
2893	69551102	Summer School LEP	84.369A 138,894
		<b>Total Summer School LEP</b>	<b>138,894</b>
		<b>Total Passed Through Programs</b>	<b>65,095,202</b>
		<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>	<b>\$ 65,095,202</b>

CONROE INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
August 31, 2023

Project No.	Federal Grantor/ Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Expenditures, Indirect costs, and Refunds
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
Direct Programs:			
	Medicaid Cluster:		
	Medicaid Administrative Claiming Program (MAC)	93.778	\$ 432,033
	Contract# HHS000537900027		
	<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>		<b>\$ 432,033</b>
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
	Passed Through State Department of Education:		
	Child Nutrition Cluster:		
2403	71402201		
	School Breakfast Program	10.553	\$ 4,335,776
	<b>Total Assistance Listing Number 10.553</b>		<b>4,335,776</b>
2403	71302201		
	National School Lunch Program	10.555	16,483,852
	Passed Through Texas Department of Agriculture:		
	Child Nutrition Cluster:		
2403	806780706		
	National School Lunch Program - Noncash Assistance (Commodities)	10.555	1,640,154
	Passed Through Texas Department of Agriculture:		
	Child Nutrition Cluster:		
2403	2022 Supply Chain Assistance Grant 2nd Round	10.555	5,000
	<b>Total Assistance Listing Number 10.555</b>		<b>18,129,006</b>
	<b>Total Child Nutrition Cluster</b>		<b>22,464,782</b>
	<b>TOTAL DEPARTMENT OF AGRICULTURE</b>		<b>\$ 22,464,782</b>
	<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>		<b>\$ 87,992,017</b>

Note A: Nutritional program revenues are accounted for in the Special Revenue Fund.

Expenditures are not specifically attributable to this revenue source and are shown on this schedule in an amount equal to revenues for balancing purposes only. As noted, commodities are reported herein at their market value at the time of donation.

**CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED AUGUST 31, 2023**

**NOTE 1 - BASIS OF PRESENTATION**

Conroe Independent School District (the District) utilizes the fund types specified in the Texas Education Agency's Financial Accounting System Resource Guide.

*Special Revenue Funds* – Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes. Federal and state financial assistance generally is accounted for in a special revenue fund. Generally, unused balances must be returned to the grantor at the close of specified project periods.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for governmental funds. This basis of accounting recognizes revenue in the accounting period in which it becomes measurable and available. Expenditures are recorded in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on long-term debt, which is recognized when due, and certain compensated absences and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Federal grants are considered to be earned to the extent of expenditures made under the provisions of the grant, and, accordingly when such funds are received, they are recorded as unearned revenues until earned. Non-cash assistance, including in-kind donations and donated food commodities, are reported at their estimated acquisition value at the time of donation. Donated food commodities are considered expended when consumed.

**NOTE 2 - INDIRECT COST RATE**

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

**NOTE 3 - PERIOD OF AVAILABILITY**

The period of availability for federal grant funds for the purpose of liquidation of outstanding obligations made on or before the ending date of the federal project extended 30 days beyond the federal project period ending date, in accordance with the provisions of the Uniform Guidance.

**NOTE 4 - BASIS OF FUNDING**

Federal funding for food services under child nutrition programs is primarily based upon the number and type of meals served and on user charges as reported to the U.S. Department of Agriculture. Federal funding received related to various grant programs is based upon periodic reports detailing reimbursable expenditures made in compliance with the program guidelines to the grantor agencies. The programs are governed by various rules and regulations of the grantors. Amounts received and receivable under these various funding programs are subject to periodic audit and adjustment by the funding agencies. To the extent, if any, that the District has not complied with all the rules and regulations with respect to performance, financial or otherwise, adjustment to or return of funding monies may be required. In the opinion of the District's management, there are no significant contingent liabilities relating to matters of compliance and, accordingly, no provision has been made in the basic financial statements for such contingencies.

CONROE INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED AUGUST 31, 2023

**NOTE 5 - RECONCILIATION TO BASIC FINANCIAL STATEMENTS**

The following is a reconciliation of the Schedule of Expenditures of Federal Awards and expenditures reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds:

Total expenditures per Schedule of Expenditures of Federal Awards:	\$ 87,992,017
SHARS reimbursements	<u>11,002,278</u>
<b>Reconciled Balance</b>	<b><u>\$ 98,994,295</u></b>

Related expenditures on Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds:	
General Fund	\$ 11,434,312
Special Revenue Fund	<u>87,559,983</u>
	<b><u>\$ 98,994,295</u></b>

**Conroe Independent School District**  
Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended August 31, 2023

**Section 1. Summary of Auditor's Results**

**Financial Statements**

An unmodified opinion was issued on the financial statements.

Internal control over financial reporting:

Material weaknesses identified?	_____	Yes	<u>  X  </u>	No
Significant deficiencies identified?	_____	Yes	<u>  X  </u>	None reported
Noncompliance material to financial statements noted?	_____	Yes	<u>  X  </u>	No

**Federal Awards**

Internal control over major federal programs:

Material weaknesses identified?	_____	Yes	<u>  X  </u>	No
Significant deficiencies identified?	_____	Yes	<u>  X  </u>	None reported

An unmodified opinion was issued on compliance for major federal programs.

Any audit findings disclosed that were required to be reported in accordance with 2 CFR 200.516(a)?	_____	Yes	<u>  X  </u>	No
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Identification of major federal programs:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.010A	Title I Grants to Local Education Agencies
84.425	Education Stabilization Fund

Dollar threshold used to distinguish between type A and type B programs:	<u>\$2,639,761</u>
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Auditee qualified as a low-risk auditee?	<u>  X  </u>	Yes	_____	No
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## **Conroe Independent School District**

Schedule of Findings and Questioned Costs – Continued  
For the Fiscal Year Ended August 31, 2023

### **Section 2. Financial Statement Findings**

None reported

### **Section 3. Federal Award Findings and Questioned Costs**

None reported

### **Section 4. Schedule of Prior Audit Findings and Questioned Costs**

None reported





## **Consider and Approve Resolution to Accept Volunteer Chaplains**

### **Recommendation:**

That the Conroe Independent School District Board of Trustees approve a resolution allowing campuses to accept volunteer chaplains, as submitted by Carrie Galatas, General Counsel, and as recommended by Dr. Curtis Null, Superintendent of Schools.

**Explanation:** SB 763, passed during the 88th Regular Legislative Session, allows school districts to accept volunteer chaplains to “provide support, services, and programs for students.” The law requires school boards to take a record vote by March 1, 2024, regarding whether the board will adopt a policy authorizing a campus to accept a volunteer chaplain.

The attached resolution meets the requirements of SB 763.

**Legal References:** Board Policy GKB

Recommended by:

Dr. Curtis Null  
*Superintendent of Schools*

Submitted by:

Carrie Galatas  
*General Counsel*

**RESOLUTION OF THE CONROE INDEPENDENT SCHOOL DISTRICT BOARD OF TRUSTEES TO ACCEPT VOLUNTEER CHAPLAINS**

**WHEREAS**, §23.001 of the Texas Education Code permits school districts to accept as a volunteer a chaplain to provide support, services, and programs for students as assigned by the Board;

**WHEREAS**, Senate Bill 763, passed by the 88<sup>th</sup> Texas Legislature, requires each school board to take a record vote between September 1, 2023, and March 1, 2024, on whether to adopt a policy authorizing a campus of the District to accept as a volunteer a chaplain;

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED** that the Board of Trustees of the Conroe Independent School District as set out by the vote below hereby permits a District campus to accept as a volunteer a chaplain pursuant to the expectations in this resolution and District policies and procedures as they currently exist or may be amended in the future.

Skeeter Hubert, President	___Aye	___Nay
Theresa Wagaman, Frist Vice President	___Aye	___Nay
Stacey Chase, Second Vice President	___Aye	___Nay
Datren Williams, Secretary	___Aye	___Nay
Melissa Dungan, Assistant Secretary	___Aye	___Nay
Tiffany Baumann Nelson, Trustee	___Aye	___Nay
Misty Odenweller, Trustee	___Aye	___Nay

**PASSED AND ADOPTED** by the Board of Trustees of the Conroe Independent School District this 16<sup>th</sup> day of January 2024.

**CONROE INDEPENDENT SCHOOL  
DISTRICT BOARD OF TRUSTEES**

\_\_\_\_\_  
Mr. Skeeter Hubert, President of the  
Conroe ISD Board of Trustees

ATTEST:

\_\_\_\_\_  
Mr. Datren Williams, Secretary of the  
Conroe ISD Board of Trustees

## **Take Requests from Trustees Regarding Future Board Agenda Items**

### **Recommendation:**

That the Conroe Independent School District Board of Trustees take requests from Trustees for agenda items for future Board meetings as submitted by Carrie Galatas, General Counsel, and as recommended by Dr. Curtis Null Superintendent of Schools.

### **Explanation:**

Board Policy BE Local requires the Board President and Superintendent to prepare the agenda for all Board meetings. The policy states that any Board member may request an agenda item. The policy further requires that the Superintendent include on the preliminary agenda of the meeting all agenda items that have been timely submitted by a Board member.

When requesting an item to be placed on the agenda the requesting trustee must provide the Superintendent with the name of the person to be placed on the agenda, the subject, or issues to be presented, and the approximate length of time needed for the agenda item. Local Board Policy BE requires that before the official agenda is finalized for any meeting, the Superintendent must consult the Board President to ensure that the agenda and the agenda items included meet with the Board President's approval. The policy further requires the Board President in his or her review of the preliminary agenda, ensure that any agenda items the Board or individual Board members have requested to be addressed are either on that agenda or scheduled for deliberation at an appropriate time in the near future. This could be at a future meeting of the Board or at a Board workshop. Policy BE Local does not give the Board President the authority to remove from an agenda item requested by a Board member without that Board member's specific authorization.

To allow the District's administration to prepare for future Board meetings, the President will take requests for agenda items from Board members and work with administration and the requesting Board member to schedule the item for a future Board meeting or Board workshop. Board members will continue to be able to submit agenda item requests directly to the Board President or Superintendent in accordance with Board Policy BE Local.

**Policy Reference:** BE Local

Recommended by:

Dr. Curtis Null  
*Superintendent of Schools*

Submitted by:

Carrie Galatas  
*General Counsel*

BOARD MEETINGS

BE  
(LOCAL)

**Meeting Place and Time**

The notice for a Board meeting shall reflect the date, time, and location of the meeting.

**Regular Meetings**

Regular meetings of the Board shall normally be held on the third Tuesday of each month at 6:00 p.m. When determined necessary and for the convenience of Board members, the Board President may change the date, time, or location of a regular meeting with proper notice.

**Special or  
Emergency Meetings**

The Board President shall call special meetings at the Board President's discretion or on request by two members of the Board.

The Board President shall call an emergency meeting when it is determined by the Board President or three members of the Board that an emergency or urgent public necessity, as defined by law, warrants the meeting.

**Agenda**

Deadline

The deadline for submitting items for inclusion on the agenda is the fifth calendar day before regular meetings and the fifth calendar day before special meetings.

Preparation

In consultation with the Board President, the Superintendent shall prepare the agenda for all Board meetings. Any Board member may request that a subject be included on the agenda for a meeting, and the Superintendent shall include on the preliminary agenda of the meeting all topics that have been timely submitted by a Board member.

In order for items to be placed on the agenda, the Superintendent must have the following information:

1. Name of the person to be placed on the agenda.
2. Subject or issues to be presented.
3. Approximate length of time needed.

Before the official agenda is finalized for any meeting, the Superintendent shall consult the Board President to ensure that the agenda and the topics included meet with the Board President's approval. In reviewing the preliminary agenda, the Board President shall ensure that any topics the Board or individual Board members have requested to be addressed are either on that agenda or scheduled for deliberation at an appropriate time in the near future. The Board President shall not have authority to remove from the agenda a subject requested by a Board member without that Board member's specific authorization.



BOARD MEETINGS

BE  
(LOCAL)

<b>Notice to Members</b>	Members of the Board shall be given notice of regular and special meetings at least 72 hours prior to the scheduled time of the meeting and at least one hour prior to the time of an emergency meeting.
<b>Closed Meeting</b>	<p>Notice of all meetings shall provide for the possibility of a closed meeting during an open meeting, in accordance with law.</p> <p>The Board may conduct a closed meeting when the agenda subject is one that may properly be discussed in closed meeting. [See BEC]</p>
<b>Order of Business</b>	The order of business for regular Board meetings shall be as set out in the agenda accompanying the notice of the meeting. At the meeting, the order in which posted agenda items are taken may be changed by consensus of Board members.
<b>Rules of Order</b>	The Board shall observe the parliamentary procedures as found in <i>Robert's Rules of Order, Newly Revised</i> , except as otherwise provided in Board procedural rules or by law. Procedural rules may be suspended at any Board meeting by majority vote of the members present.
Voting	Voting shall be by voice vote or show of hands, as directed by the Board President. Any member may abstain from voting, and a member's vote or failure to vote shall be recorded upon that member's request. [See BDAA(LOCAL) for the Board President's voting rights]
Consent Agenda	When the agenda is prepared, the Board President shall determine items, if any, that qualify to be placed on the consent agenda. A consent agenda shall include items of a routine and/or recurring nature grouped together under one action item. For each item listed as part of a consent agenda, the Board shall be furnished with background material. All such items shall be acted upon by one vote without separate discussion, unless a Board member requests that an item be withdrawn for individual consideration. The remaining items shall be adopted under a single motion and vote.
<b>Minutes</b>	<p>Board action shall be carefully recorded by the Board Secretary or clerk; when approved, these minutes shall serve as the legal record of official Board actions. The written minutes of all meetings shall be approved by vote of the Board and signed by the Board President and the Board Secretary.</p> <p>The official minutes of the Board shall be retained on file in the office of the Superintendent and shall be available for examination during regular office hours.</p>
<b>Discussions and Limitation</b>	Discussions shall be addressed to the Board President and then the entire membership. Discussion shall be directed solely to the



BOARD MEETINGS

BE  
(LOCAL)

business currently under deliberation, and the Board President shall halt discussion that does not apply to the business before the Board.

The Board President shall also halt discussion if the Board has agreed to a time limitation for discussion of an item, and that time limit has expired. Aside from these limitations, the Board President shall not interfere with debate so long as members wish to address themselves to an item under consideration.